

20131119

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

Entered

DEPARTMENT OF THE TREASURY

Date:

DEC 14 2007

BUILDING EXCELLENT SCHOOLS INC
262 WASHINGTON ST 7TH FLR
BOSTON, MA 02108

Employer Identification Number:
35-2194153

DLN:

17053272732057

Contact Person:

JACOB A MCDONALD

ID# 31649

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated June 2003, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely yours,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)

Revenue Service

Entered in PCC

Date: February 16, 2006

BUILDING EXCELLENT SCHOOLS INC
262 WASHINGTON ST 7TH FLR
BOSTON MA 02108-4632

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Viola Wahoff 31-07420
Customer Service Specialist

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
35-2194153

Advance Ruling Period Ends:
June 30, 2007

Dear Sir or Madam:

This is in response to your request of February 16, 2006, regarding your organization's tax-exempt status.

In June 2003 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code until the Advance Ruling Period Ending date indicated in the header above.

Within 90 days from the end of the advance ruling period, your organization must submit to us information needed to determine whether it has met the requirements of the applicable support test during the advance ruling period. This information is currently supplied on the Form 8734, *Support Schedule for Advance Ruling Period*.

Contributions to your organization are deductible under section 170 of the Code. Grantors and contributors may rely on the determination that your organization is not a private foundation until 90 days after the end of its advance ruling period. If the organization submits the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your organization's foundation status.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services

Entered in POG

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUN 25 2003

BUILDING EXCELLENT SCHOOLS, INC.
CHARTER SCHOOL RESOURCE CENTER INC
262 WASHINGTON ST 7TH FLR
BOSTON, MA 02109

Employer Identification Number:

35-2194153

DLN:

17053044019013

Contact Person:

ANDREA SPECK

ID# 95044

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

June 30

Foundation Status Classification:

See addendum

Advance Ruling Period Begins:

January 6, 2003

Advance Ruling Period Ends:

June 30, 2007

Addendum Applies:

Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

CHARTER SCHOOL RESOURCE CENTER INC

a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period.

CHARTER SCHOOL RESOURCE CENTER INC

that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

In accordance with section 508(a) of the Code, the effective date of this determination letter is January 6, 2003.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that

CHARTER SCHOOL RESOURCE CENTER INC

the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

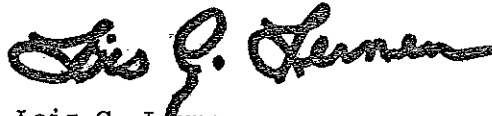
If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure(s):
Addendum
Form 872-C

CHARTER SCHOOL RESOURCE CENTER INC

Foundation status classification: IRC 509(a) (1) and 170(b) (1) (A) (vi)

BUILDING EXCELLENT SCHOOLS, INC.

COPY

June 15, 2004

US Mail Return Receipt Requested

Internal Revenue Service
Entity Control Department
Andover, MA 05501

RE: Charter School Resource Center, Inc.
EIN 35-2194153

To Whom It May Concern:

Please change your records to indicate that the Articles of Organization and By-laws of the above-referenced entity were recently amended to reflect a corporate name change from Charter School Resource Center, Inc. to Building Excellent Schools, Inc. and to reflect certain non-material corporate changes. For your reference, I enclose a copy of the Articles of Amendment and the Amended By-laws.

Building Excellent Schools, Inc. shall continue to use the Employer Identification Number issued to Charter School Resource Center, Inc. (EIN 35-2194153). Additionally, Building Excellent Schools, Inc.'s legal purpose remains the same in all respects.

Kindly stamp a copy of this letter "Received" and return it in the self addressed, postage prepaid envelope that I enclose.

Any further questions and correspondence regarding this matter should be directed to my attention.

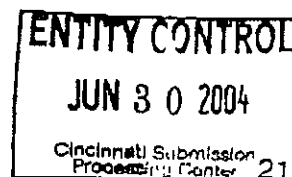
Thank you for your assistance in this matter.

Very truly yours,

BUILDING EXCELLENT SCHOOLS, INC.

By: Linda Brown

Linda Brown
President



**Articles of Amendment
to
Articles of Organization of Charter School Resource Center, Inc.**

Article I Continuation Page

Article I of the Articles of Organization is hereby amended to change the corporate name to "Building Excellent Schools, Inc."

Article IV Continuation Page

Article IV of the Articles of Organization is hereby amended by adding the following:

"9. No officer or director shall be personally liable to the Corporation for monetary damages for breach of fiduciary duty as an officer or director notwithstanding any provision of law imposing such liability; provided, however, that this provision shall not eliminate or limit the liability of an officer or director (a) for any breach of the officer's or director's duty of loyalty to the Corporation, (b) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, or (c) for any transaction from which the officer or director derived an improper personal benefit. No amendment to or repeal of this paragraph shall apply to or have any effect on the liability or alleged liability of any officer or director of the Corporation for or with respect to any acts or omissions of such officer or director occurring prior to the date of such amendment or repeal."

FEDERAL IDENTIFICATION

No. 35-2194153

Fee: \$15.00

000832816

The Commonwealth of Massachusetts

William Francis Galvin

Secretary of the Commonwealth

One Ashburton Place, Boston, Massachusetts 02108-1512

041
044

ARTICLES OF AMENDMENT (General Laws, Chapter 180, Section 7)

Examiner

Name
Approved

~~XXXX~~ Linda Brown, *President ~~XXXX XXXXXX~~

and Linda Brown, *Clerk ~~XXXX XXXXXX~~

of Charter School Resource Center, Inc.

(Exact name of corporation)

located at 262 Washington Street, Seventh Floor, Boston, MA 02108

(Address of corporation in Massachusetts)

do hereby certify that these Articles of Amendment affecting articles numbered:

I and IV

(Number those articles 1, 2, 3, and/or 4 being amended)

of the Articles of Organization were duly adopted at a meeting held on 8-20 20 03, by vote of:

N/A members, 8 directors, or N/A shareholders,

being at least two-thirds of its members/directors legally qualified to vote in meetings of the corporation (or, in the case of a corporation having capital stock, by the holders of at least two thirds of the capital stock having the right to vote therein):

See attached Article I continuation page.

See attached Article IV continuation page.

C ☐
P ☐
M ☐
R.A. ☐

P.C.

*Delete the inapplicable words.

Note: If the space provided under any article or item on this form is insufficient, additions shall be set forth on one side only of separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet so long as each article requiring each addition is clearly indicated.

11/6/03

201069

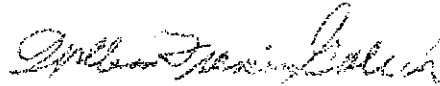
THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF AMENDMENT
(General Laws, Chapter 180, Section 7)

851272

I hereby approve the within Articles of Amendment and, the filing fee in the amount of \$ 15 having been paid, said articles are deemed to have been filed with me this 28th day of AUGUST 2008.

Effective date: _____



WILLIAM FRANCIS GALVIN
Secretary of the Commonwealth

TO BE FILLED IN BY CORPORATION
Contact information:

Brown Rudnick Berlack Israels LLP

One Financial Center, Boston, MA 02111

Attn: Matthew S. Gilman, Esq.

Telephone: (617) 856-8236

Email: mgilman@brbilaw.com

03 AUG 28 PM 3:59
CORPORATION DIVISION

[INTENTIONALLY LEFT BLANK]

The foregoing amendment(s) will become effective when these Articles of Amendment are filed in accordance with General Laws, Chapter 180, Section 7 unless these articles specify, in accordance with the vote adopting the amendment, a *later* effective date not more than *thirty days* after such filing, in which event the amendment will become effective on such later date.

Later effective date: N/A

SIGNED UNDER THE PENALTIES OF PERJURY, this 28th day of August, 20 03,

Linda Brown, ~~President~~ ~~Vice President~~ ~~Secretary~~ ~~Treasurer~~ ~~Assessor~~ ~~Recorder~~ ~~Notary~~ ~~Other~~
Linda Brown

Linda Brown, ~~X~~ *Clerk ~~Assessor~~ ~~Recorder~~ ~~Notary~~ ~~Other~~
Linda Brown

*Delete the inapplicable words.