

September 4, 2020

VIA E-MAIL [CELA@FEC.GOV]

Jeff S. Jordan
Assistant General Counsel
Federal Election Commission
Office of Complaints Examination & Legal Administration
Attn: Kathryn Ross, Paralegal
1050 First Street, NE
Washington, DC 20463

RE: MUR 7754: Response of Pacific Environmental Coalition (“PEC”), Pacific Atlantic Action Coalition (“PAAC”), M. Cohler, in his official capacity as a Director and Chief Executive Officer of PEC and PAAC, and Tom van Loben Sels, in his official capacity as an Office and Director of PAAC.

Dear Mr. Jordan:

This letter is filed on behalf of Pacific Environmental Coalition (“PEC”), Pacific Atlantic Action Coalition (“PAAC”), Matt Cohler in his official capacity as Director and Chief Executive Officer (“CEO”) of both entities, and Tom van Loben Sels in his official capacity as a Director of PAAC (collectively, “Respondents”) in response to the Campaign Legal Center’s June 24, 2020 complaint in the above referenced matter (the “Complaint”). The Complaint, this response, and any action taken thereon are confidential pursuant to 52 U.S.C. § 30109(a)(12) and 11 C.F.R. § 111.21.

The Complaint alleges that PEC, PAAC, and any persons who created, operated, or made contributions to PEC or PAAC, engaged in a “straw donor scheme” in violation of 52 U.S.C. § 30122 of the Federal Election Campaign Act, as amended (the “Act”), whereby donations were made to PAAC and PEC for the purpose of “secretly financing” contributions to super PACs, and PEC and PAAC knowingly permitted their names to be used to effect such contributions.¹ This claim is entirely unsupported and the facts demonstrate the opposite. PEC and PAAC are bona fide tax-exempt section 501(c)(4) organizations formed to serve legitimate social welfare purposes. Neither organization solicited or accepted funds for the purpose of making political contributions. And both entities continue to operate in accordance with, and in furtherance of, their respective social welfare purposes.

The Complaint provides no credible evidence to the contrary. It relies solely on PAAC’s initial Form 990 tax return, which covered only 41 days of the organization’s activity; an imagined “temporal proximity” between each organization’s formation and the first allegedly

¹ Complaint at 2, 11.

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impermissible donations (approximately 2 months in the case of PAAC, 5 months in the case of PEC); and the flawed assumption that an organization is not bona fide unless it has a website. The Complaint completely disregards publicly available documents (namely, the organizations' applications for recognition of tax-exempt status and the bylaws and other documents attached thereto) that were available to Complainant, and that demonstrate that PAAC and PEC are both legitimate section 501(c)(4) organizations. In short, the Complaint's allegations that Respondents violated the Act amount to rank speculation, lack merit, and should be promptly dismissed.

I. Statement of Facts

PAAC and PEC were formed in 2018 and 2019, respectively, each as a California nonprofit public benefit corporation.² Each organization is recognized by the Internal Revenue Service ("IRS") as a tax-exempt social welfare organization exempt under section 501(c)(4) of the Internal Revenue Code (the "Code").³ The two organizations were formed as separate and distinct entities and each has independently engaged in constitutionally protected expression and association, including by making grants in furtherance of its educational and advocacy goals. The entities have never acted, nor do they ever plan to act, in such a way that would require that they be disregarded under corporate law principles, IRS rules, or Federal Election Commission ("Commission") rules. PAAC and PEC diligently maintain corporate separateness and plan to continue to engage in permissible social welfare activities throughout the remainder of this year and beyond.

A. PEC's Formation and Activities

PEC is a nonprofit organization dedicated to supporting and advancing positive social and policy change on critical environmental issues facing communities around the globe.⁴ It achieves this goal by offering technical assistance, education, and grants to organizations and activists working to promote conservation and protection of wildlife, landscapes, and natural resources.⁵ It was incorporated as a California nonprofit public benefit corporation on

² Ex. A, PAAC California Certificate of Formation, dated May 21, 2018; Ex. B, PEC California Certificate of Formation, dated September 23, 2019.

³ Ex. C, PAAC IRS Determination Letter (dated October 15, 2019), recognizing PAAC as social welfare organization exempt from federal income taxes under section 501(c)(4) of the Code, effective May 21, 2018; Ex. D, PEC IRS Determination Letter (dated April 22, 2020), recognizing PEC as a social welfare organization exempt from federal income taxes under section 501(c)(4) of the Code, effective September 23, 2019.

⁴ Ex. E, PEC Form 1024-A Exemption Application (filed on March 6, 2019), at 25-30. Because the exhibits do not contain sequential pagination in their original form, page citations refer to the Bates stamped numbers added to the exhibits.

⁵ *Id.*

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September 23, 2019.⁶ The IRS recognized PEC as a bona fide section 501(c)(4) organization on April 22, 2020, with an effective date of September 23, 2019.⁷

Matt Cohler is the CEO of PEC and Melissa Carrig serves as the Treasurer and Secretary to the organization; both are also members of the organization's Board of Directors.⁸ The Board regularly and consistently engages in corporate oversight, consistent with its fiduciary duties, including approving by unanimous vote each grant that the organization makes, and monitoring all grantmaking activities through the processes discussed below.⁹ Over the past year, the Board has focused significant time and attention on formulating the overall strategic goals and direction of the organization and its future activities.¹⁰ The Board has also adopted internal governance policies to ensure that PEC operates, and continues to operate, in accordance with applicable laws and industry best practices.¹¹

PEC received six contributions totaling \$22,840,920 in its first taxable year (September 23, 2019 – December 31, 2019), and has received \$23,451 in contributions in its second taxable year (January 1, 2020 – present).¹² *All donations to the organization have been made to fund its general operations, and not earmarked for any particular purpose.*¹³

PEC was formed on the belief that our rapidly changing natural environment has real, negative consequences in individuals' daily lives and communities around the globe, especially in marginalized populations.¹⁴ This founding principle drives PEC's desire to undertake activities that increase awareness on these critical issues to affect urgent, positive environmental policy change. As a new organization, PEC has been primarily focused thus far on supporting existing organizations that are aligned with its mission.¹⁵ PEC plans to continue to operate and, as it becomes more established, will consider the most efficient way it can achieve its goals around public education and policy advocacy.¹⁶

⁶ Ex. B, *supra*.

⁷ Ex. D, *supra*.

⁸ Carrig Decl. ¶ 1; *see also* Ex. E, *supra* at 21.

⁹ Carrig Decl. ¶¶ 4-8.

¹⁰ *Id.* ¶ 3.

¹¹ *Id.*

¹² *Id.* ¶ 9.

¹³ *Id.*

¹⁴ *See* Ex. E, *supra* at 29.

¹⁵ Carrig Decl. ¶ 10.

¹⁶ *Id.*

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Thus far, PEC has furthered its tax-exempt purpose by making general support grants. Ms. Carrig currently coordinates PEC's grantmaking process, assisted by Apercen Partners LLC, a tax-consulting firm retained by PEC.¹⁷ Ms. Carrig and her team ensure that all prospective grantees are vetted before they are presented to the Board for final review.¹⁸ The diligence process includes, but is not limited to, closely reviewing potential grantee's tax-exempt status and mission; proposed grant activities, project summary, and budget; and publicly available information, including, as may be applicable or available, the potential grantee's IRS Form 990 return or other tax filings, federal or state fundraising, lobbying, or political registrations or public filings, policies and governance structure, public website, educational information, and social media accounts.¹⁹

Once the Board approves a proposed grant, grantees are notified and a written grant agreement or grant letter detailing the permissible uses of grant funds is executed between PEC and the grantee.²⁰ Under the direction of the Board, Apercen coordinates all grant payments to grantees and ensures that appropriate reporting of all such payments is carried out in a timely manner and in accordance to PEC's internal policies, industry best practices and applicable laws.²¹ PEC will periodically review each grantee's activities and uses of grant funds to confirm that grant funds are being used for their intended purposes.²²

As stated above, PEC was incorporated in September 2019. By the end of 2019, it had received six contributions totaling over \$22 million. At the time PEC was incorporated, it had not determined which organizations it would support.²³ Since its formation, PEC's Board has awarded twelve grants, totaling \$6,997,500, to other tax-exempt organizations that have missions aligned with PEC's goals.²⁴ Nine of the twelve grants were made to section 501(c)(4) organizations for a total of \$5,947,500; of the total \$5,947,500 in grant funding that PEC made to section 501(c)(4) organizations, \$5,347,500 was made subject to grant agreements prohibiting the funds from being used for an "exempt function" as defined by section 527 of the Internal Revenue Code.²⁵ Three of the twelve grants, totaling \$1,050,000, were made to independent

¹⁷ Carrig Decl. ¶¶ 4-6.

¹⁸ *Id.* ¶ 5.

¹⁹ *Id.*

²⁰ *Id.* ¶ 6; a sample grant agreement that reflects PEC's standard agreement is attached as Ex. I.

²¹ Carrig Decl. ¶ 6.

²² *Id.*

²³ *Id.* ¶ 7; *see also* Ex. E, *supra* at 32.

²⁴ Carrig Decl. ¶ 7; *see also* Ex. J, PEC Grant Summary Chart.

²⁵ An "exempt function" is "the function of influencing or attempting to influence the selection, nomination, election, or appointment of any individual to any Federal, State, or local public office or office in a political

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expenditure-only PACs, as outlined in the Complaint (a contribution of \$300,000 to Unite the County on February 13, 2020; a contribution of \$250,000 to VoteVets PAC on February 13, 2020; and a contribution of \$500,000 to Senate Majority PAC on May 14, 2020).

B. PAAC's Formation and Activities

PAAC is a nonprofit organization that promotes social welfare in communities through education, advocacy, and grantmaking to tax-exempt organizations for the purpose of bringing about improvement in public policy and helping citizens better engage on nonpartisan issues and key areas of public policy in their local communities.²⁶ PAAC aims to inspire citizens to view themselves as active participants in legislative and policymaking processes. The organization strives to support projects, initiatives, and other tax-exempt organizations that inspire, educate, and energize community members to mobilize and advocate for positive policy change on key issues affecting their own communities.²⁷ It was incorporated as a California nonprofit public benefit corporation on May 21, 2018.²⁸ The IRS recognized PAAC as a section 501(c)(4) organization on October 15, 2019, with an effective date of May 21, 2018.²⁹

Matt Cohler is the CEO of PAAC, Tom van Loben Sels serves as the Treasurer and Secretary to the organization, and both are also members of the Board of Directors.³⁰ Additionally, PAAC retains the services of Apercen Partners LLC, at which van Loben Sels is a partner, to provide tax and related services to the organization.³¹ In its initial fiscal year (May 21, 2018 through June 30, 2018), PAAC received donations of appreciated publicly traded securities in the amount of \$434,400.³² Since its initial start-up period, PAAC has continued to receive contributions, totaling \$1,612,459 to date (as of September 2, 2020).³³ *All donations to*

organization, or the election of Presidential or Vice-Presidential electors, whether or not such individual or electors are selected, nominated, elected, or appointed. Such term includes the making of expenditures relating to an office described in the preceding sentence which, if incurred by the individual, would be allowable as a deduction.” 26 U.S.C. § 527(e)(2).

²⁶ See Ex. F, PAAC IRS Form 1024-A Exemption Application (filed August 20, 2018) at 79-82; *see also* Ex. G, PAAC Response to Form 1024-A Supplemental Information Request at 125-26.

²⁷ *Id.*

²⁸ Ex. A, *supra*.

²⁹ Ex. C, *supra*.

³⁰ van Loben Sels Decl. ¶ 1; *see also* Ex. F, *supra* at 76.

³¹ van Loben Sels Decl. ¶¶ 1, 4-5.

³² Ex. H, PAAC IRS Form 990 Return for 2018-19, as filed on May 21, 2019.

³³ van Loben Sels Decl. ¶ 8.

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*the organization have been made to fund its general operations, and not earmarked for any particular purpose.*³⁴

Just like PEC, PAAC did not have any predetermined idea of which organizations it would support when it was first incorporated.³⁵ PAAC has made three grants since its formation totaling \$683,000: two grants were made to 501(c)(4) organizations in the amounts of \$233,000 and \$250,000, respectively, and restricted to support the grantees' primary purpose; a third grant was made to an independent expenditure-only committee in the amount of \$200,000.³⁶

Like PEC, PAAC employs a due diligence process to review all proposed grants before they are presented to the Board for approval.³⁷ Mr. Van Loben Sels oversees the grantmaking process.³⁸ Apercen conducts an in-depth review of potential grantees by following a process similar to the process used by PEC, described above.³⁹ Once due diligence review is completed, Apercen submits the grant proposal to the Board for final review and approval.⁴⁰ Once a grant is approved, Apercen coordinates the disbursement of funds to grantees and ensures timely reporting and recordkeeping in accordance with PAAC's internal policies, industry best practices and applicable laws.⁴¹ The Board maintains oversight of each grantee's use of grant funds and will periodically review grantee activities to ensure that grant funds are being used for their intended purposes.⁴²

While PAAC has thus far focused its efforts on making grants to other organizations, as it becomes more established, it will consider how it can most efficiently advance its policy advocacy and public education objections.⁴³

³⁴ *Id.*

³⁵ van Loben Sels Decl. ¶ 6; *see also* Ex. F, *supra* at 83-84.

³⁶ van Loben Sels Decl. ¶ 6; *see also* Ex. K, PAAC Grant Summary Chart.

³⁷ van Loben Sels Decl. ¶¶ 4-5.

³⁸ *Id.* ¶ 3.

³⁹ *Id.* ¶¶ 4-5.

⁴⁰ *Id.*

⁴¹ *Id.*

⁴² *Id.* ¶ 5.

⁴³ *Id.* ¶ 9.

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II. Legal Analysis

Under the Act and Commission regulations, “[t]he Commission may find ‘reason to believe’ only if a complaint sets forth sufficient specific facts, which, if proven true, would constitute a violation of the [Act]. Complaints not based upon personal knowledge must identify a source of information that reasonably gives rise to a belief in the truth of the allegations presented.”⁴⁴ Moreover, “[u]nwarranted legal conclusions from asserted facts . . . or mere speculation . . . will not be accepted as true.”⁴⁵ The Commission will dismiss a complaint when the allegations are refuted with sufficiently compelling evidence.⁴⁶

In this case, the Complaint relies on pure speculation – namely, the supposed close timing between the organizations’ formation and the contributions, and the organizations’ lack of a robust online presence – to argue that they were formed as shells to make contributions in the name of another. But the available evidence demonstrates that both organizations were formed for legitimate social welfare purposes; that each has its own separate corporate governance structure; and that all contributions made to the organizations were to fund their general missions, and not provided to funnel contributions to political committees, let alone evade the Act’s reporting requirements. The Complaint is without merit and should be dismissed.

A. PAAC and PEC were formed to serve legitimate social welfare purposes and the funds each entity received were not provided for the purpose of making political contributions in the name of another in violation of the Act.

In addition to the majority of their grants, which were for purely social welfare purposes, PAAC and PEC made lawful contributions from each entity’s corporate funds to independent expenditure-only committees. From a campaign finance law perspective, it is well-established that domestic individuals, corporations, labor unions, associations, and other business entities have a constitutional right to make unlimited contributions to independent expenditure-only groups.⁴⁷ Corporate contributions to super PACs “shall be presumed lawful unless specific evidence demonstrates otherwise.”⁴⁸ Moreover, section 501(c)(4) organizations that contribute to super PACs have no disclosure obligations under the Act, so long as they do not have the “major purpose” of influencing elections⁴⁹ and so long as they do not engage in their own

⁴⁴ Statement of Reasons, Commissioners Mason, Sandstrom, Smith & Thomas, MUR 4960 (Dec. 21, 2000), at 1; *see* 11 C.F.R. § 111.4(d).

⁴⁵ *Id.* at 2; *see* Statement of Reasons, Commissioners Mason, Sandstrom, McDonald, Smith, Thomas & Wold, MUR 5141 (Apr. 17, 2002).

⁴⁶ *See* Statement of Reasons, Commissioners Mason, Sandstrom, Smith & Thomas, MUR 4960 (Dec. 21, 2000), at 2.

⁴⁷ *SpeechNow.org v. FEC*, 599 F.3d 686 (D.C. Cir. 2010); Advisory Opinion 2010-11 (Commonsense Ten).

⁴⁸ Statement of Reasons, Commissioners Petersen, Hunter & Goodman, MURs 6485, 6487, 6488, 6711, and 6930 (April 1, 2016).

⁴⁹ *See Political Committee Status*, 69 Fed. Reg. 68056, 68064 (Nov. 23, 2004).

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independent expenditures.⁵⁰ From a tax law perspective, a section 501(c)(4) organization may contribute to a section 527 organization (including a federal PAC) so long as the contributions do not supplant the organization's primary social welfare purpose.⁵¹ Both PAAC and PEC are validly organized and operated as California nonprofit public benefit corporations and are tax exempt under section 501(c)(4) of the Internal Revenue Code and thus have a right to make contributions to federal independent expenditure-only committees, including the contributions at issue in the Complaint.⁵²

The Complaint alleges, without any credible evidence, that the persons who created, operated, and contributed to PAAC or PEC violated the Act by making monetary contributions to super PACs and incorrectly attributing either PAAC or PEC as the source of the money, thus making contributions in the name of another.⁵³ The Complaint further alleges that PAAC and PEC each knowingly permitted their names to be used to effect the contributions in question.⁵⁴

The circumstances under which a corporation may be considered a straw donor under the Act have been the subject of recent debate by the Commission. In MURs 6485, 6487, 6488, 6711, and 6930 (hereinafter referred to collectively as "MURs 6485 *et al.*"), a controlling group of Commissioners stated that the straw donor prohibition only applies if "funds were intentionally funneled through a [corporation] for the purpose of making a contribution that evades the Act's reporting requirements."⁵⁵ This inquiry is "required even if a single [owner] exercises sole authority over the disposition of the entity's resources."⁵⁶ Moreover, given the "profound First Amendment rights at stake," the Commissioners concluded that the Commission may not *presume* that contributions from closely held corporations are made in the name of another.⁵⁷ The Commissioners ultimately decided to dismiss the matters because the Commission had not previously provided the public with notice of the appropriate standard.

⁵⁰ *Citizens for Responsibility & Ethics in Wash. v. FEC*, No. 18-5261, 2020 U.S. App. LEXIS 26636 (D.C. Cir. Aug. 21, 2020).

⁵¹ See 26 C.F.R. § 1.501(c)(4)-1(a)(2).

⁵² U.S. corporate law principles and courts have long-established that separately incorporated organizations are separate legal units with distinct rights and legal obligations. See *Moline Props. v. Commissioner*, 319 U.S. 436 (1943). Further, domestic corporations, including tax-exempt corporations, enjoy constitutional rights, including the First Amendment guarantees of speech and association. See *Agency for Int'l Dev. v. All. for Open Soc'y Int'l, Inc.*, 140 S. Ct. 2082, 2086-87 (2020); *Citizens United v. FEC*, 558 U.S. 310 (2010).

⁵³ Complaint at 2-3.

⁵⁴ *Id.* at 11-12.

⁵⁵ Statement of Reasons, Commissioners Petersen, Hunter & Goodman, MURs 6485 *et al.*, at 12.

⁵⁶ *Id.*

⁵⁷ *Id.*

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Three Commissioners would have voted for enforcement. Under the view of those Commissioners, a contribution is made in the name of another when “an individual is the source of the funds for a contribution and the [corporation or] LLC merely conveys the funds at the direction of that person.”⁵⁸ For example, in MUR 6485 (W Spann LLC), a donor created, and soon-after dissolved, W Spann LLC for the express purpose of making one donation to a super PAC because of a concern that, if he made the donation in his own name, it would jeopardize his family’s safety.

While the Complaint adopts the standard enunciated in the Petersen, Hunter, and Goodman Statement of Reasons – and Respondents respectfully agree that that is the controlling standard here – the Complaint fails to provide reason to believe that Respondents violated the law under *either* standard.

1. Contributions Were Not Funneled Through PEC or PAAC to Evade the Act’s Reporting Requirements.

There is absolutely no evidence that PEC or PAAC was formed or used to funnel contributions to super PACs in violation of the Act’s reporting requirements – and, in fact, they were not. First and foremost, as the sworn declarations of Board Members Melissa Carrig and Tom van Loben Sels state, all donations made to the organization have been general purpose grants; neither organization has not received any funds earmarked for the purpose of making political contributions.⁵⁹ Moreover, when they were first incorporated, neither organization had determined which political organizations, if any, they would support.⁶⁰ These facts conclusively refute the allegations that they were formed to act as straw donors.

To the contrary, PAAC and PEC were formed as bona fide tax-exempt section 501(c)(4) organizations, serve legitimate social welfare purposes, and have been recognized by the IRS as such. As described above, each organization has its own governance structure and separate Board of Directors, and each has a distinct mission unrelated to federal elections: PEC is dedicated to supporting social and public policy changes on key environmental issues; PAAC works to help citizens engage in policymaking and legislative processes to advance changes on nonpartisan issues affecting their lives and local communities. As newly formed nonprofit organizations, both entities have primarily furthered their respective missions by making grants to other, more-established section 501(c)(4) organizations. To date, PEC has raised over \$22 million in contributions. From these funds, PEC has made twelve grants, totaling approximately \$7 million, with nine grants, totaling approximately \$6 million, made to other section 501(c)(4) organizations. For its part, PAAC has raised approximately \$1.6 million to date, and has made three grants since its formation, totaling \$683,000 in grant funding: two to 501(c)(4)

⁵⁸ Statement of Reasons, Commissioners Walther, Ravel, and Weintraub, MURs 6485 *et al.*, at 4.

⁵⁹ Carrig Decl. ¶ 9; van Loben Sels Decl. ¶ 8.

⁶⁰ Carrig Decl. ¶ 7; van Loben Sels Decl. ¶ 6; *see also* Ex. E, *supra* at 32 & Ex. F, *supra* at 83-84.

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organizations and restricted for primary purpose activities, and a third to an independent expenditure-only committee for \$200,000. Both organizations plan to continue operating as social welfare organizations and, as they become more established, may conduct their own policy advocacy and public education programs. They are not shell entities as alleged by the Complaint.

In the case of PAAC, the Complaint alleges that PAAC did not “generat[e] sufficient additional investment, business, or other revenue after its formation” to cover the \$200,000 contribution it made on July 18, 2018 based on PAAC’s 2018 tax filing, suggesting PAAC received funds for the purpose of making contributions in the name of another.⁶¹ The rule enunciated by the Complaint would require that nonprofit organizations pay for political donations with income, rather than donated funds, but this is plainly not the law. While this is one factor that may provide circumstantial evidence of an intent to evade disclosure, it is not the only one; the Commission must also consider “whether, for instance, there is evidence indicating that the corporate entity ... was created and operated for the sole purpose of making political contributions.”⁶² Nor does it make sense to mechanically apply this factor, which was developed in the context of for-profit business entities, to nonprofit organizations, which often do not have investment or other income. In any case, there is ample direct evidence here that PAAC and PEC were *not* created to evade the Act’s disclosure provisions.

The evidence demonstrates that PEC and PAAC were formed to serve, and continue to serve, legitimate social welfare purposes and that they were not provided any funds for the purpose of making contributions in the name of another. The Complaint’s allegations are meritless and it must be dismissed.

2. *PEC and PAAC’s Contribution Decisions Are Not Directed by Any Donor, Nor Do PEC and PAAC’s Funds Represent the Funds of Any Donor.*

Even under the more sweeping standard offered by Commissioners Walther, Ravel, and Weintraub in MURs 6485 *et al.*, there was no contribution in the name of another. Under that standard, the prohibition is violated when an individual is the source of the funds for a contribution and the corporation “merely conveys” the funds at the direction of that person. Neither element was met here.

First, each organizations’ corporate governance structure prohibits any one individual from making spending decisions. Before either organization makes a grant to another organization, Apercen conducts due diligence on the proposed grant to ensure that it is consistent with the organization’s purpose and that the transaction is otherwise legal. After the grant has passed this vetting process, it must be approved by the Board. Since inception, each organization has had two directors, meaning that any grant must be approved *unanimously* by the Board.

⁶¹ Complaint at 9-10.

⁶² Statement of Reasons, Commissioners Petersen, Hunter & Goodman, MURs 6485 *et al.*, at 12.

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Second, the organizations' funds do not represent the funds of any of their respective donors. One of the hallmarks of the corporate LLCs addressed in MURs 6485 *et al.* is that the funds held by the LLCs were, for all intents and purposes, the funds of the LLCs' respective owners. That is simply not the case here. Under California law, when an individual makes a gift to a nonprofit, the funds irrevocably become the funds of the nonprofit.⁶³ A similar concept applies under the tax laws. California law goes beyond Internal Revenue Code requirements and provides that donations to a social welfare organization must be "*irrevocably* dedicated" to a social welfare purpose.⁶⁴ And as a corporate law matter, PAAC and PEC, as California nonprofit public benefit corporations, have no stockholders or other beneficial owners.⁶⁵ In other words, PAAC and PEC's funds are legally distinct from the funds of any donor, and a donor can only control funds provided to PAAC or PEC to the extent that the donor makes the donation subject to particular restrictions. As stated previously, though, all donations to PAAC and PEC were made as general support grants, and not subject to any donor-imposed restrictions.

B. The Complaint's Allegations Are Based on Pure Speculation and Are Insufficient to Support a Finding of Reason to Believe.

There is ample evidence that PAAC and PEC are bona fide section 501(c)(4) organizations. Much of it was a matter of public record and would have been available to Complainants had they bothered to investigate.⁶⁶ Instead, the Complaint's allegations are based on an imagined "temporal proximity" between each organization's formation and the allegedly illegal donations and the assumption that the organizations are not bona fide because of their lack of internet presence. Both arguments amount to speculation and are insufficient to support a finding of reason to believe.⁶⁷

The Complaint alleges that the "temporal proximity" between each entity's formation and the donations that each entity made to the super PACs indicate that the true donor gave funds to either PAAC or PEC for the purpose of financing the political contributions.⁶⁸ However, the Commission has consistently rejected allegations of contributions in the name of another, earmarking, and similar violations based solely on the timing and amounts of contributions.⁶⁹

⁶³ See Cal. Civil Code § 1148.

⁶⁴ Cal. Rev. & Tax. Code § 23701f (emphasis added); *see also* 26 U.S.C. § 501(c)(4)(B) ("no part of the net earnings of [a 501(c)(4) organization may] inure[] to the benefit of any private shareholder or individual.")

⁶⁵ See Cal. Corp. Code § 5130.

⁶⁶ See 26 C.F.R. § 301.6104(a)-1(a) (requiring that 501(c)(4) organizations make their application for tax exempt status open to public inspection).

⁶⁷ Statement of Reasons, Commissioners Mason, Sandstrom, McDonald, Smith, Thomas & Wold, MUR 5141 (Apr. 17, 2002).

⁶⁸ Complaint at 9, 11.

⁶⁹ See First General Counsel's Report, MUR 7246 (October 23, 2017), at 8 ("in the absence of evidence of designation, instruction, or encumbrance, and where respondents have denied the allegations in notarized responses

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Moreover, the timing in this case is not close at all. PAAC was incorporated on May 21, 2018, and made its sole super PAC contribution on July 18, 2020, 58 days later. PEC was incorporated on September 23, 2019, and did not make any contributions to super PACs until February 13, 2020, *five months* later. While Complainant characterizes these events as temporally close, the Commission has failed to find reason to believe based on timeframes that were as short as a week.⁷⁰ The time frames are also meaningfully long in light of the rapid speed at which politics are practiced. The Commission has recognized that “both national and local events tend to render campaign plans and strategy obsolete on a very rapid basis.”⁷¹ The Complaint’s contention that Respondents established PAAC and PEC two to five months in advance solely to obscure the source of contributions strains credulity. And the sworn testimony of Respondents conclusively refutes this contention.

If adopted by the Commission, the Complaint’s timing argument would result in a presumption that new organizations are acting as straw donors until they have been in existence for some unspecified threshold period of time that is longer than five months. This type of presumption would impermissibly chill the activities of legitimate nonprofit organizations that wish to contribute to independent-expenditure only committees – a permissible and constitutionally protected activity.⁷²

The Complaint also states that neither entity “appear[s] to have a website or otherwise discernable public footprint” – implying that they are not bona fide organizations.⁷³ The Complainants’ efforts to determine the “public footprint” of the organizations were limited to conducting a Google search of the organization’s names and reviewing three social media websites – and, conspicuously, did not include reviewing the organization’s applications for tax exempt status. In any case, the organization’s lack of a website or social media presence proves nothing. Under California law, each organization’s certified articles of incorporation provide “conclusive evidence of the formation of the corporation and prima facie evidence of its corporate existence.”⁷⁴ Moreover, PAAC and PEC are new organizations, and Respondents determined that during the initial stages of formation, they could best advance their respective

or sworn affidavits, the Commission has found no reason to believe a violation has occurred.”); MUR 5732 (Matt Brown for U.S. Senate); MUR 5520 (Republican Party of Louisiana/Tauzin); MUR 5445 (Davis).

⁷⁰ MUR 5732 (Matt Brown for U.S. Senate) (1 to 3 weeks between contributions); First General Counsel’s Report, MUR 5520 (Republican Party of Louisiana/Tauzin), at 8 (6 to 12 days); First General Counsel’s Report, MUR 5445 (Davis), at 2 (9 days).

⁷¹ *Coordinated Communications*, 71 Fed. Reg. 33190, 33204-05 (June 8, 2006); *see id.* (information about a candidate’s plans, projects, activities or needs that is over 120 days old is no longer material); *see also* 11 C.F.R. § 106.4(g)(2) (a poll that is more than 2 months old has only 5 percent of its original value).

⁷² *See Catholic Leadership Coalition of Tex. v. Reisman*, 764 F.3d 409, 432-34 (5th Cir. 2014) (invalidating Texas law that required political committees to wait 60 days before making more than \$500 in independent expenditures).

⁷³ Complaint at 4, 6.

⁷⁴ Cal. Corp. Code § 5133.

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missions by making grants to other, more established organizations, rather than conducting their own programmatic activities. The organizations may add websites in the future, should they choose to conduct their own public education and policy advocacy activities. But, just as they have a First Amendment right to associate with the other organizations of their choosing, they have a right to decline to establish a website.⁷⁵ Concluding that the organizations were formed to make contributions in the name of another because they have so declined is pure speculation and does not provide a basis for a reason to believe finding.⁷⁶

III. Conclusion

The facts demonstrate that PAAC and PEC made lawful contributions from each entity's corporate funds and are the true source of funds with respect to those contributions. PAAC and PEC were formed to serve legitimate social welfare purposes; all grant decisions were thoroughly vetted and approved unanimously by each entity's Board of Directors; neither organization received funds earmarked for the purpose of making political contributions; and, at the time of formation, neither organization had any concrete plans to make any particular contributions. The Complaint's allegations that PAAC and PEC were formed as shells to make contributions in the name of another for purposes of evading the Act's reporting requirements are purely speculative, and amply refuted.

At bottom, the Complaint reflects its authors' disapproval of the current state of the law, which permits nonprofit organizations to make contributions to independent expenditure-only committees – as is their constitutional right – without disclosing their sources of support. But changing the law to suit their preferences requires an act of Congress;⁷⁷ the enforcement process is not the proper venue.

The Commission should find no reason to believe that Respondents violated the Act and immediately dismiss this matter.

⁷⁵ See *Janus v. AFSCME, Council 31*, 138 S. Ct. 2448, 2455 (2018) (“Freedom of speech includes both the right to speak freely and the right to refrain from speaking at all.”).

⁷⁶ The Complaint also alleges that the fact that “[t]he two entities have the same address, the same incorporator, the same CEO, board members from the same tax consulting firm, and similar names,” further supports a finding that Respondents engaged in a straw donor scheme. Complaint at 11, 12. This is not so. While it is correct that PAAC and PEC share Mr. Cohler as Director and Apercen as a vendor, the Complaint fails to articulate how this overlap logically supports the conclusion that either organization has violated the campaign finance laws.

⁷⁷ U.S. Const. art. I, § 1.

Jeff S. Jordan
September 4, 2020
Page 14

Very truly yours,

OLSON REMCHO LLP

A handwritten signature in black ink, reading "Andrew H. Werbrock", followed by a long horizontal flourish.

Andrew Harris Werbrock
Sue Vang
Counsel to Respondents

Enclosures

DECLARATION OF TOM VAN LOBEN SELS

I, TOM VAN LOBEN SELS, declare and state as follows:

1. My name is Tom van Loben Sels. Since May 21, 2018, I have served as Director of Pacific Atlantic Action Coalition ("PAAC"). I also serve as Treasurer and Secretary of the organization. I am a partner at Apercen Partners LLC, a tax consulting firm that has been retained by PAAC.

2. PAAC is a non-profit, tax-exempt 501(c)(4) organization. Its mission is to educate the general public regarding key issues of public policy and to promote and bring about advances in such areas of public policy and strives to help citizens engage in policymaking and legislative processes to advance changes on nonpartisan issues affecting their individual lives and local communities. Public policy areas important to the organization include, but are not limited to, economic development, voting rights, criminal justice reform and gun violence prevention. PAAC promotes public policy change through education, advocacy, grantmaking and other permissible activities in furtherance of its social welfare purposes.

3. In my role as Treasurer and Secretary of PAAC, I am responsible for managing the financial transactions and recordkeeping of PAAC. I also coordinate PAAC's grantmaking process. Accordingly, I am familiar with PAAC's governance, fundraising, finances, and diligence process for reviewing, approving, and monitoring grants.

4. As the lead on the grantmaking process, I work with staff at Apercen to ensure potential grantees are vetted before they are presented to the Board of Directors for final approval. The diligence process includes, but is not limited to, closely reviewing: potential grantee's tax-exempt status and mission; proposed grant activities, project summary, and budget; and publicly available information, including, as may be applicable or available, the potential grantee's IRS Form 990 return or other tax filings, federal or state fundraising, lobbying, or political registrations or public filings, policies and governance structure, public website, educational information, and social media accounts.

5. Once the Board approves a proposed grant, a written grant agreement or grant letter detailing the permissible uses of grant funds is executed between PAAC and the grantee. Apercen coordinates the issuance of all grant payments to grantees and ensures that appropriate reporting of all such payments is carried out in a timely manner and in accordance to PAAC's internal policies, industry best practices and applicable laws. PAAC periodically reviews the grantees' activities and uses of grant funds to ensure that grant funds are being used for their intended purposes.

6. When PAAC incorporated in May 2019, the organization had not determined what nonprofit organizations or other groups it would support. Since the organization's formation, PAAC has awarded three grants, totaling \$683,000 in grant funding. Two grants were made to 501(c)(4) organizations for a total of \$483,000 and were restricted from being used for an exempt function. A third grant of \$200,000 was made to a super PAC after the Board of

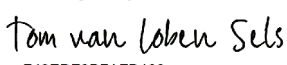
Directors determined that the grantee's advocacy and political activities, including the candidates to which the Super PAC support, aligned with the public policy goals of PAAC.

7. I oversaw each grant review process to ensure that each proposal was thoroughly reviewed using the diligence process detailed above. All grants awarded by PAAC, were reviewed and vetted through PAAC's diligence process, approved by the Board of Directors, and made on behalf of PAAC as an organization.

8. PAAC received over ten donations totaling \$1,612,920 since the organization's formation to present (as of September 2, 2020). These contributions were all made to fund the organization's general operations and were not received for the purpose of making subsequent political contributions to super PACs in the name of another. PAAC has also not received any donations that included designation, instruction, or encumbrance to any super PACs or any other organization.

9. As a new organization, the Board of PAAC determined that it could most effectively advance its mission by supporting more established organizations. The Board intends that PAAC will continue to operate and that, once it becomes more established, it will determine the most efficient way to achieve its goals around public education and policy advocacy.

I declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct and that this declaration was executed on September 4, 2020 at Palo Alto, California.

DocuSigned by:

749EDF2D7AFB466...
TOM VAN LOBEN SELS

DECLARATION OF MELISSA CARRIG

I, MELISSA CARRIG, declare and state as follows:

1. My name is Melissa Carrig. Since September 23, 2019, I have served as Director of Pacific Environmental Coalition (“PEC”). Additionally, I serve as Treasurer and Secretary of the organization. I am also a partner at Apercen Partners, LLC (“Apercen”), a tax consulting firm that has been retained by PEC.
2. PEC is a non-profit, tax-exempt section 501(c)(4) organization. Its mission is to support and advance positive social and public policy changes on critical environmental issues facing communities around the globe by offering technical assistance, education, and grants to organizations and activists working to: 1) promote conservation and protection of wildlife, landscapes, and natural resources; 2) empower communities to create sustainable solutions and practices that protect our globe; and 3) foster a healthier natural and human environment for generations to come.
3. Over the past year, the Board of Directors of PEC has focused significant time and attention on formulating the overall strategic goals and direction of the organization and its future activities. The Board has also adopted internal governance policies to ensure that PEC operates, and continues to operate, in accordance with applicable laws and industry best practices.
4. In my role as Treasurer and Secretary of PEC, I am responsible for managing the financial transactions and recordkeeping of PEC. I also coordinate PEC’s grantmaking process. Accordingly, I am familiar with PEC’s governance, fundraising, finances, and diligence process for reviewing, approving, and monitoring grants.
5. As the lead on the grantmaking process, I work with Apercen to ensure that all potential grantees are vetted before they are presented to the Board of Directors for final approval. The diligence process includes, but is not limited to, closely reviewing: potential grantee’s tax-exempt status and mission; proposed grant activities, project summary, and budget; and publicly available information, including, as may be applicable or available, the potential grantee’s IRS Form 990 return or other tax filings, federal or state fundraising, lobbying, or political registrations or public filings, policies and governance structure, public website, educational information, and social media accounts. The vetting process includes discussions with the grantee regarding their activities and, if appropriate, discussions with the grantee’s legal counsel.
6. Once the Board approves a proposed grant, a written grant agreement or grant letter detailing the permissible uses of grant funds is executed between PEC and the grantee. Apercen coordinates all grant payments to grantees and ensures that appropriate reporting of all such payments is carried out in a timely manner and in accordance to PEC’s internal policies, industry best practices and applicable laws. PEC will periodically review the grantees’ activities and uses of grant funds to ensure that grant funds are being used for their intended purposes.

7. When PEC incorporated in September 2019, the organization had not determined what nonprofit organizations or other groups it would support. Since the organization's formation, PEC has awarded twelve grants, totaling \$6,997,500. PEC has awarded nine grants to section 501(c)(4) organizations totaling \$5,947,500, \$5,347,500 of which was restricted from being used for an exempt function. PEC also awarded three grants to super PACs totaling \$1,050,000, after the Board of Directors determined that the grantees' advocacy and political activities advanced social and public policy changes on environmental issues important to PEC.

8. I oversaw each grant review process to ensure that each proposal was thoroughly reviewed using the diligence process detailed above. All grants awarded by PEC were reviewed and vetted through PEC's diligence process, approved by the Board of Directors, and made on behalf of PEC as an organization.

9. PEC received six donations totaling \$22,840,920 in its first taxable year (September 23, 2019 – December 31, 2019) and has received \$23,451 in contributions during its second taxable year (January 1, 2020 – present (September 2, 2020)). These contributions were all made to fund the organization's general operations and were not received for the purpose of making subsequent political contributions to super PACs in the name of another. PEC has also not received any donations that included designations, instructions, or encumbrances requiring that the donations be used for donations to super PACs or any other organization.

10. As a new organization, the Board of PEC determined that it could most effectively advance its mission by supporting more established organizations. The Board intends that PEC will continue to operate and that, once it becomes more established, it will determine the most efficient way to achieve its goals around public education and policy advocacy.

I declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct and that this declaration was executed on September 4 2020 at Los Angeles, California.

DocuSigned by:

133F8B5A581E42E...
MELISSA CARRIG

EXHIBIT A

PAAC California Certificate of Formation, dated
May 21, 2018.

4151872

FILED
Secretary of State
State of California

1w MAY 21 2018 te

ARTICLES OF INCORPORATION
OF
PACIFIC ATLANTIC ACTION COALITION

ARTICLE I

The name of this Corporation is:

Pacific Atlantic Action Coalition

ARTICLE II

This Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the California Nonprofit Public Benefit Corporation Law for public purposes. The specific purposes of the Corporation are as follows:

A. To be organized and operated exclusively for the purpose of promoting social welfare within the meaning of section 501(c)(4) of the Internal Revenue Code of 1986, as amended (the "Code") and section 23701f of the California Revenue and Taxation Code.

B. To exercise any powers conferred upon corporations formed under the California Nonprofit Corporation Law as may be necessary or convenient in order to accomplish the above-described purposes, including, but not limited to, the power to accept donations of money or property, whether real or personal, or any interest therein, wherever situated, or any other thing of value.

ARTICLE III

The name and address in this state of the Corporation's initial agent for the service of process is:

Tom van Loben Sels
314 Lytton Avenue, Suite 200
Palo Alto, CA 94301

ARTICLE IV

The initial street and mailing address of the Corporation is 314 Lytton Avenue, Suite 200, Palo Alto, CA 94301.

ARTICLE V

The period of the Corporation's duration is perpetual.

ARTICLE VI

The Corporation shall not have members and shall not issue any capital stock.

ARTICLE VII

Except as provided in these articles, the internal affairs of the Corporation shall be regulated and determined as provided in the Bylaws.

ARTICLE VIII

At all times, and notwithstanding merger, consolidation, reorganization, termination, dissolution or winding up of the Corporation (voluntary or involuntary or by operation of law), or any other provisions hereof:

A. *The Corporation shall not possess or exercise any power or authority, whether expressly, by interpretation or by operation of law, that would pose a substantial risk of preventing it at any time from qualifying and continuing to qualify as an organization described in section 501(c)(4) of the Code, nor shall the Corporation engage directly or indirectly in any activity that would pose a substantial risk of causing the loss of such qualification under section 501(c)(4) of the Code.*

B. Pursuant to the prohibition contained in section 501(c)(4)(B) of the Code, no part of the net income or assets, current or accumulated, of the Corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person, private shareholder or individual.

ARTICLE IX

Upon the termination, dissolution or winding up of the Corporation in any manner or for any reason, voluntary or involuntary, its assets, if any, remaining after the payment or provision for payment of all debts and liabilities of the Corporation shall be distributed to, and only to, one or more organizations (i) organized and operated exclusively for charitable purposes and which qualifies for tax-exempt status under section 501(c)(3) of the Code, or (ii) organized and operated exclusively for social welfare purposes and which qualifies for tax-exempt status under section 501(c)(4) of the Code.


ARTICLE X

To the fullest extent provided under California law, the private property of the officers and directors of the Corporation shall not be subject to payment of debts of the Corporation to any extent whatever.

ARTICLE XI

All references contained in these articles to the Internal Revenue Code of 1986, or to the "Code," shall be deemed to refer to the Internal Revenue Code of 1986 and to the Regulations established pursuant thereto as they now exist or as they may hereafter be amended. Any reference contained in these articles to a specific section or chapter of the Code shall be deemed to refer to such section or chapter and the Regulations established pursuant thereto as they now exist or as they may hereafter be amended, and to any corresponding provision of any future United States Internal Revenue law and any Regulations established pursuant thereto.

Date: May 21, 2018

A handwritten signature in dark ink, appearing to read "James P. Joseph", is written over a horizontal line.

James P. Joseph, Incorporator

EXHIBIT B

PEC California Certificate of Formation, dated
September 23, 2019.

4317846

**ARTICLES OF INCORPORATION
OF
PACIFIC ENVIRONMENTAL COALITION**

CPD
FILED
SECRETARY OF STATE
STATE OF CALIFORNIA

SEP 23 2019 2:1

ARTICLE I

The name of this Corporation is:

Pacific Environmental Coalition

ARTICLE II

This Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the California Nonprofit Public Benefit Corporation Law for public purposes. The specific purposes of the Corporation are as follows:

A. To be organized and operated exclusively for the purpose of promoting social welfare within the meaning of section 501(c)(4) of the Internal Revenue Code of 1986, as amended (the "Code") and section 23701f of the California Revenue and Taxation Code.

B. To exercise any powers conferred upon corporations formed under the California Nonprofit Corporation Law as may be necessary or convenient in order to accomplish the above-described purposes, including, but not limited to, the power to accept donations of money or property, whether real or personal, or any interest therein, wherever situated, or any other thing of value.

ARTICLE III

The name and address in this state of the Corporation's initial agent for the service of process is:

Melissa Carrig
314 Lytton Avenue, Suite 200
Palo Alto, CA 94301

ARTICLE IV

The initial street and mailing address of the Corporation is 314 Lytton Avenue, Suite 200, Palo Alto, CA 94301.

ARTICLE V

The period of the Corporation's duration is perpetual.

ARTICLE VI

The Corporation shall not have members and shall not issue any capital stock.

ARTICLE VII

Except as provided in these articles, the internal affairs of the Corporation shall be regulated and determined as provided in the Bylaws.

ARTICLE VIII

At all times, and notwithstanding merger, consolidation, reorganization, termination, dissolution or winding up of the Corporation (voluntary or involuntary or by operation of law), or any other provisions hereof:

A. The Corporation shall not possess or exercise any power or authority, whether expressly, by interpretation or by operation of law, that would pose a substantial risk of preventing it at any time from qualifying and continuing to qualify as an organization described in section 501(c)(4) of the Code, nor shall the Corporation engage directly or indirectly in any activity that would pose a substantial risk of causing the loss of such qualification under section 501(c)(4) of the Code.

B. Pursuant to the prohibition contained in section 501(c)(4)(B) of the Code, no part of the net income or assets, current or accumulated, of the Corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person, private shareholder or individual.

ARTICLE IX

Upon the termination, dissolution or winding up of the Corporation in any manner or for any reason, voluntary or involuntary, its assets, if any, remaining after the payment or provision for payment of all debts and liabilities of the Corporation shall be distributed to, and only to, one or more organizations (i) organized and operated exclusively for charitable purposes and which qualifies for tax-exempt status under section 501(c)(3) of the Code, or (ii) organized and operated exclusively for social welfare purposes and which qualifies for tax-exempt status under section 501(c)(4) of the Code.

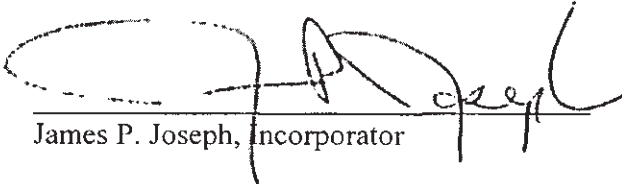
ARTICLE X

To the fullest extent provided under California law, the private property of the officers and directors of the Corporation shall not be subject to payment of debts of the Corporation to any extent whatever.

ARTICLE XI

All references contained in these articles to the Internal Revenue Code of 1986, or to the "Code," shall be deemed to refer to the Internal Revenue Code of 1986 and to the Regulations established pursuant thereto as they now exist or as they may hereafter be amended. Any reference contained in these articles to a specific section or chapter of the Code shall be deemed to refer to such section or chapter and the Regulations established pursuant thereto as they now exist or as they may hereafter be amended, and to any corresponding provision of any future United States Internal Revenue law and any Regulations established pursuant thereto.

Date: September 20, 2019



James P. Joseph, Incorporator

EXHIBIT C

PAAC IRS Determination Letter (dated October 15,
2019).

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

DEPARTMENT OF THE TREASURY

Date: **OCT 15 2019**

PACIFIC ATLANTIC ACTION COALITION
314 LYTTON AVE STE 200
PALO ALTO, CA 94301

Employer Identification Number:
83-0618466
DLN:
17053234338008
Contact Person:
JOSEPH LAUX ID# 31077
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
May 21, 2018
Contribution Deductibility:
No
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(4). This letter could help resolve questions on your exempt status. Please keep it for your records.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Letter 948

-2-

PACIFIC ATLANTIC ACTION COALITION

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

Sincerely,

Stephen a. martin

Director, Exempt Organizations
Rulings and Agreements

EXHIBIT D

PEC IRS Determination Letter (dated April 22,
2020).

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

DEPARTMENT OF THE TREASURY

Date:

APR 22 2020

PACIFIC ENVIRONMENTAL COALITION
C/O JAMES P JOSEPH
601 MASSACHUSETTS AVE NW
WASHINGTON, DC 20001

Employer Identification Number:
84-3138671

DLN:
29053071304010

Contact Person:
GERRY R MCLAUGHLIN ID# 31115

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Form 990/990-EZ/990-N Required:
Yes

Effective Date of Exemption:
September 23, 2019

Contribution Deductibility:
No

Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(4). This letter could help resolve questions on your exempt status. Please keep it for your records.

Donors cannot deduct contributions they make to you under IRC Section 170(c)(2).

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

LEGATAS ON-REPLY TO THE ABOVE ADDRESS. PLEASE KEEP FOR YOUR RECORDS.

Letter 948

-2-

PACIFIC ENVIRONMENTAL COALITION

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

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

EXHIBIT E

PEC Form 1024-A Exemption Application (filed on
March 6, 2019).

Arnold & Porter

James P. Joseph
+1 202.942.5355 Direct
James.Joseph@arnoldporter.com

March 6, 2020

VIA FEDEX NEXT DAY AIR

Internal Revenue Service
Attention: EO Determination Letters
Stop 31A: Team 105
7940 Kentucky Drive
Florence, KY 41042

Re: Form 1024-A Exemption Application
Pacific Environmental Coalition
EIN: 84-3138671

Dear Sir or Madam:

Enclosed on behalf of Pacific Environmental Coalition, a California nonprofit public benefit corporation (the "Corporation"), is an application for recognition of exemption under Section 501(c)(4) of the Internal Revenue Code, as a social welfare organization.

In conjunction with its application, the Corporation has enclosed the materials indicated on the Form 1024-A Checklist.

Please contact me at (202) 942-5355 if you require additional information to process this application.

Sincerely,



James P. Joseph

Enclosures

Form **8718**

(Rev. March 2018)

Department of the Treasury
Internal Revenue Service**User Fee for Exempt Organization
Determination Letter Request**

- **Attach this form to determination letter application.**
(Form 8718 is NOT a determination letter application.)
 ► **Go to www.irs.gov/Form8718 for the latest information.**

**For
IRS
Use
Only**

OMB No. 1545-1798

Control number _____

Amount paid _____

User fee screener _____

Name of organization

Pacific Environmental Coalition

Employer Identification Number

84-3138671

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.**1 Type of request****Fee**

- a** ☒ Application for recognition of exemption under section 501 or under section 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in section 401). Enter the applicable fee amount ► \$ 600
- b** ☐ Group exemption letters ► \$ _____

Section references are to the Internal Revenue Code, unless otherwise noted.

Instructions

The law requires payment of a user fee with each application for a determination letter. For more information, see Rev. Proc. 2018-5, 2018-1 I.R.B. 233, or latest annual update, available on IRS.gov.

Check only one box on line 1 for the type of application you are submitting. Then, enter the appropriate user fee amount in the space provided.

Caution: The application will not be processed without payment of the proper user fee.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Who Should File

Organizations applying for federal income tax exemption, other than filers of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3), or Form 1023-EZ (filed only electronically), should file Form 8718.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from IRS.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File*, above.

Form **8718** (Rev. 3-2018)

Form **2848**
(Rev. January 2018)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date _____

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
Pacific Environmental Coalition
314 Lytton Avenue, Suite 200
Palo Alto, CA 94301

Taxpayer identification number(s)

84-3138671

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

James P. Joseph, Esq.
601 Massachusetts Ave., NW
Washington, DC 20001

Check if to be sent copies of notices and communications ☒

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

CAF No. 2605-45103R

PTIN P01395452

Telephone No. (202) 942-5355

Fax No. (202) 942-5999

Name and address

Paul D. Keller
314 Lytton Avenue, Suite 200
Palo Alto, CA 94301

Check if to be sent copies of notices and communications ☒

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

CAF No. 8005-08725R

PTIN P00179519

Telephone No. (650) 804-7100

Fax No. (650) 305-7524

Name and address

Bridget M. Weiss, Esq.
601 Massachusetts Ave., NW
Washington, DC 20001

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

CAF No. 0303-15253R

PTIN P01610310

Telephone No. (202) 942-5839

Fax No. (202) 942-5999

Name and address

Dana O. Campos, Esq.
601 Massachusetts Ave., NW
Washington, DC 20001

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

CAF No. N/A

PTIN N/A

Telephone No. (202) 942-6636

Fax No. (202) 942-5999

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number
(1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable)
(see instructions)

Application for exemption

1024-A

2020-2022

- 4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Use Not Recorded on CAF** ☐

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☒ Other acts authorized: Establish and maintain EFTPS account for purposes of remitting tax payments

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Melissa Carrig
Signature

2/27/2020
Date

Treasurer
Title (if applicable)

Melissa Carrig
Print Name

Pacific Environmental Coalition
Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	DC	421231	<i>[Signature]</i>	2/10/2020
b	CA, OR	CA:127611; OR:4640	<i>[Signature]</i>	2/12/2020
a	DC, MD	DC:489414; MD: n/a	<i>[Signature]</i>	2/10/2020
a	DC, NY	DC:1032818; NY:5373667	<i>[Signature]</i>	2/10/2020

Form **1024-A**

(January 2018)

Department of the Treasury
Internal Revenue Service**Application for Recognition of Exemption
Under Section 501(c)(4) of the Internal Revenue Code**► Go to www.irs.gov/Form1024A for instructions and the latest information.

OMB No. 1545-0057

Note: If exempt status is approved, this application will be open for public inspection.

Complete Parts I-IX and submit Form 8718 (with payment of the appropriate user fee). Attach additional sheets if you need more space to answer fully. Use the instructions to complete this application and for definitions of terms used in this form. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 877-829-5500, or visit our website at www.irs.gov. If you don't submit the required information, we may return the application to you. A request for a determination under section 501(c)(4) is optional. See instructions for additional information.

Don't include social security numbers on this form as it may be made public.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)	2 c/o Name (if applicable)
Pacific Environmental Coalition	
3 Mailing address (Number and street) (see instructions)	4 Employer Identification Number (EIN)
314 Lytton Avenue, Suite 200	84-3138671
City or town, state or country, and ZIP + 4	5 Month the annual accounting period ends
Palo Alto, CA 94301	December (12)
6 Primary contact (officer, director, trustee, or authorized representative)	b Phone:
a Name: James P. Joseph, Esq., Authorized Representative	(202) 942-5355
	c Fax: (optional)
	(202) 942-5999
7 Organization's website:	

N/A

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. See instructions. **Don't file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

1 Are you a corporation ? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
2 Are you a limited liability company (LLC) ? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they show state filing certification. Also, if you adopted an operating agreement, attach a copy, along with any amendments.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
3 Are you an unincorporated association ? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
4 Are you a trust ? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. If you are a trust, enter the date the trust was funded. (MM/DD/YYYY)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
5 Have you adopted bylaws ? If "Yes," attach a current copy showing date of adoption. If "No," explain in an attachment how your officers, directors, or trustees are selected.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Part III Narrative Description of Your Activities

Use an attachment to describe all of your past, present, and planned activities in a narrative (including the percentage of time and funds spent on these activities). You may attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Refer to the instructions for information that must be included in your description. Check this box to confirm that you submitted a narrative attachment describing your activities. ☒

For Paperwork Reduction Act Notice, see instructions.

Form **1024-A** (1-2018)

Part IV Officers, Directors, Trustees, Employees, and Independent Contractors

- 1** List the names, titles, and mailing addresses for all of your officers, directors, and trustees. If additional space is needed, attach a separate sheet.

Name	Title	Mailing address
Matt Cohler	Director, President	c/o 314 Lytton Avenue, Suite 200 Palo Alto, CA 94301
Melissa Carrig	Director, Treasurer, Secretary	c/o 314 Lytton Avenue, Suite 200 Palo Alto, CA 94301

The following "Yes" or "No" questions relate to all past, present, or planned relationships, transactions, or agreements with your officers, directors, trustees, employees, members, and independent contractors.

- 2** Do you have a family or business relationship or agreement with any of your officers, directors, trustees, employees, members, or independent contractors, or any entity they own or control, other than through their position as your officer, director, trustee, employee, member, or independent contractor? If "Yes," identify in an attachment the individual and describe the relationship or agreement. ☒ **Yes** ☐ **No**
- 3a** Do or will you pay any compensation to your officers, directors, trustees, employees, members, or independent contractors? If "Yes," answer lines 3b and 3c. ☒ **Yes** ☐ **No**
- b** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? If "No," describe in an attachment how you set compensation that is **reasonable**. ☒ **Yes** ☐ **No**
- c** Do or will you compensate any of your officers, directors, trustees, employees, members, or independent contractors through **nonfixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe in an attachment all nonfixed compensation agreements. ☐ **Yes** ☒ **No**

Part V Your Specific Activities

The following "Yes" or "No" questions relate to all past, present, and planned activities you may conduct. See instructions.

- 1** Has the organization spent, or does it plan to spend, any money attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? If "Yes," explain in detail and list the amounts spent or to be spent in each case in an attachment. ☒ **Yes** ☐ **No**
- 2** Have you previously received a ruling or determination letter recognizing you (or any predecessor organization) as exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that you (or your predecessor) were carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? If "Yes," explain in an attachment. ☐ **Yes** ☒ **No**
- 3** Are you a **successor** to another organization? Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," explain in an attachment. ☐ **Yes** ☒ **No**
- 4** Are you connected in any way with any other organization (for example, financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees)? If "Yes," explain in an attachment. ☐ **Yes** ☒ **No**
- 5** Do you have members? If "Yes," state in an attachment the qualifications necessary for membership, the classes of membership and number of members in each class, and the voting rights or privileges received. ☐ **Yes** ☒ **No**
- 6** Have you made, or do you plan on making, any distribution of property or surplus funds to shareholders or members? If "Yes," explain in an attachment. ☐ **Yes** ☒ **No**
- 7** Do you receive payments for services performed? If "Yes," explain in an attachment the services performed, income realized and expenses incurred, and the nature of benefits to the general public from these activities. ☐ **Yes** ☒ **No**
- 8** Do you lease property? If "Yes," explain in an attachment. Include a description of the property, any relationship between the applicant and the other party, and a copy of the lease agreement. ☐ **Yes** ☒ **No**
- 9** Are you a homeowner's association? If "Yes," explain in an attachment whether access to any property or facility you own or maintain is restricted in any way. ☐ **Yes** ☒ **No**
- 10** Are you a local association of employees? If "Yes," state in an attachment the name and address of each employer whose employees are eligible for membership in the organization. ☐ **Yes** ☒ **No**
- 11** Do you or will you make **foreign** grants or conduct activities in any foreign country or countries? If "Yes," describe those grants or activities in an attachment. ☐ **Yes** ☒ **No**

Part VI Financial Data (see instructions for information you must provide) (attach statement regarding accounting method, if necessary)**A. Statement of Revenues and Expenses**

	Type of revenue or expense	Year: 2019	Year: 2020	Year: 2021
Revenues	1 Gifts, grants, and contributions received	22,840,920		10,000,000
	2 Membership fees received			
	3 Gross investment income	52,263	125,000	10,000
	4 Net unrelated business income			
	5 Taxes levied for your benefit			
	6 Value of services or facilities furnished by a governmental unit without charge			
	7 Any revenue not otherwise listed above or in lines 9–11 below (attach statement)			
	8 Total of lines 1 through 7	22,893,183	125,000	10,100,000
	9 Gross receipts from any activity that is related to your exempt purposes			
	10 Total of lines 8 and 9	22,893,183	125,000	10,100,000
	11 Net gain or loss on sale of capital assets (attach statement)			
	12 Total Revenue Combine lines 10 and 11	22,893,183		10,100,000
Expenses	13 Fundraising expenses (attach statement)			
	14 Contributions, gifts, grants, and similar amounts paid out (attach statement)		20,000,000	5,000,000
	15 Disbursements to or for the benefit of members (attach statement)			
	16 Compensation of officers, directors, and trustees			
	17 Other salaries and wages			
	18 Occupancy			
	19 Any expense not otherwise classified, such as program services (attach statement)		50,000	50,000
	20 Total Expenses Add lines 13 through 19	-0-	20,050,000	5,050,000

B. Balance Sheet (for your most recently completed tax year)

2. Balance sheet (for year most recently completed and year)		Year End
Assets		
1	Cash	1 22,893,183
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach statement)	4
5	Corporate stocks (attach statement)	5
6	Loans receivable (attach statement)	6
7	Other investments (attach statement)	7
8	Depreciable and depletable assets (attach statement)	8
9	Land	9
10	Other assets (attach statement)	10
11	Total assets (add lines 1 through 10)	11 22,893,183
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc., payable	13
14	Mortgages and notes payable (attach statement)	14
15	Other liabilities (attach statement)	15
16	Total liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 22,893,183
18	Total liabilities and fund balances or net assets (add lines 16 and 17)	18 22,893,183

Part VII Annual Filing Requirements (see instructions)

Certain organizations aren't required to file an information return. If you are granted tax-exemption, are you ☐ Yes ☒ No claiming to be excused from filing an information return? If "Yes," explain in an attachment.

If you fail to file a required information return for three consecutive years, your exempt status will be revoked.

Part VIII Information Regarding Notification Requirement Under Section 506

Most organizations operating under section 501(c)(4) are required to notify the IRS that they are operating under section 501(c)(4) within 60 days of formation by filing Form 8976, Notice of Intent to Operate Under Section 501(c)(4). If an organization doesn't submit a timely notification, a penalty will be assessed. Submission of Form 1024-A doesn't satisfy the requirement to provide notice to the IRS. See instructions for additional information regarding the notification requirement.

Part IX User Fee Information and Signature

You must include Form 8718 and the correct user fee payment with this application. If you don't submit the correct user fee, we won't process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 877-829-5500 for current information. Also, attach Form 2848, if the application is signed by a person authorized by power of attorney.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here


(Signature of Officer, Director, Trustee, or other authorized individual)

Melissa Carrig
(Type or print name of signer)

2/27/2020
(Date)

Treasurer
(Type or print title or authority of signer)

1024-A NARRATIVE ATTACHMENT

FORM 1024-A
ATTACHMENT
PACIFIC ENVIRONMENTAL COALITION
EIN: 84-3138671

Part II, Question 1. Certificate of Incorporation.

Pacific Environmental Coalition (the “Organization”) was incorporated on September 23, 2019 as a nonprofit public benefit corporation under the California Nonprofit Corporation Law. A copy of the Articles of Incorporation of the Organization, showing certification of filing with the State of California, is enclosed as Exhibit 1 to this application.

Part II, Question 5. Bylaws.

A copy of the Bylaws of the Organization, showing date of adoption, is enclosed as Exhibit 2 to this application.

Part III. Narrative Description of Activities.

The mission of the Organization is to bring about social change and advances in environmental public policy. The Organization will promote social and public policy changes that aim to: (1) protect wildlife, landscapes, and natural resources; (2) empower communities to create sustainable solutions and practices that protect our globe; and (3) foster a healthier natural and human environment for generations to come.

The Organization expects to promote changes and advances to environmental public policy through education, advocacy, grantmaking and other permissible activities in furtherance of its exempt purposes, in each case consistent with the requirements applicable to organizations exempt under Section 501(c)(4) of the Internal Revenue Code of 1986, as amended (the “Code”).¹

A. Exempt Purposes.

The Organization qualifies as an organization exempt from federal income tax under Section 501(c)(4) of the Code. An organization is exempt from taxation under Section 501(c)(4) if it is (1) not organized or operated for profit, and (2) it is operated exclusively for the “promotion of social welfare.” An organization is operated for the “promotion of social welfare” if it is “primarily engaged in promoting in some way the common good and general welfare of the people of the community,” including “bringing about civic betterments and social improvements.”² The Organization promotes the common good by advocating for improvements in social and public policies that influence the way that communities protect all aspects of our globe’s environment including our natural resources.

The Internal Revenue Service (“IRS”) has recognized various activities as promoting social welfare within the meaning of Section 501(c)(4), including educating the public on issues

¹ Unless otherwise noted, all references to “Sections” in this application are to sections of the Internal Revenue Code of 1986, as amended.

² Treas. Reg. § 1.501(c)(4)-1(a)(2).

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of public interest and advocating the adoption of a particular position or legislation consistent with the organization's position.³

In Revenue Ruling 68-656, the IRS held that an organization that educates the public on a subject of public interest qualifies as a social welfare organization under Section 501(c)(4), even though the organization advocates a particular position and seeks changes in the law to reflect that position. The IRS held that the education of the public is beneficial to the community because "society benefits from an informed citizenry." The IRS also found that advocating for legislation related to the organization's purposes is a permissible method of promoting social welfare. The IRS reached a similar conclusion in Revenue Ruling 76-81, finding that activities designed to increase the knowledge and understanding of the public on a given subject promote social welfare within the meaning of Section 501(c)(4), including where an organization advocates the adoption of a particular position.

In Revenue Ruling 71-530, the IRS held that an organization formed to improve the tax system by advocating changes to tax laws qualified as a social welfare organization under Section 501(c)(4). The organization selected witnesses to appear at legislative and administrative hearings and represent the interests of the general public on matters of tax policy. The IRS found that the organization promoted the common good and the general welfare of the community by helping legislators and administrators "form better judgments" about tax legislation.

The directors and officers of the Organization recognize that changes in environmental public policy can significantly improve people's lives. The Organization will focus its efforts on a wide range of environmental topics and related public policy issues. The Organization is organized and operated for social welfare purposes within the meaning of Section 501(c)(4) by advocating for changes in public policy to protect our globe's diverse ecosystems and improve the lives of individuals and their communities by fostering a healthier natural and human environment.

The Organization promotes social welfare within the meaning of Section 501(c)(4) by educating the public, conducting advocacy, and making grants to tax-exempt organizations, all for the purpose of bringing about improvements in environmental public policy. The Organization will seek to educate, among others, the public, community leaders, legislators and other elected officials and achieve reforms in a broad range of environmental policy areas, thereby improving the lives of individuals and the communities in which they reside by promoting a healthier environment and sustainable use of natural resources. As described in further detail below, the Organization will also make grants to tax-exempt organizations engaged in public policy and advocacy activities consistent with the Organization's goals of protecting the environment.

³ Rev. Rul. 68-656, 1968-2 C.B. 216; Rev. Rul. 71-530, 1971-1 C.B. 237; Rev. Rul. 76-81, 1976-1 C.B. 156.

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B. Description of Activities.

The Organization will promote social and public policy change through education, advocacy, grantmaking, and other permissible activities in furtherance of its exempt purposes, in each case consistent with the requirements applicable to Section 501(c)(4) organizations. All of these activities further social welfare for purposes of Section 501(c)(4) by seeking to bring about improvements in the lives of individuals and their communities through promoting and supporting social and public policy initiatives that protect the environment and preserve wildlife, landscapes, and natural resources.

As the Organization is newly formed and is still in its initial planning stages, it has not yet commenced its external programmatic activities, but anticipates it will commence these activities in the first quarter of 2020. At this time, the Organization is based in California, which is also where the Organization's directors and officers have their respective places of business. The Organization plans to start its initial activities in California, but the jurisdictions in which the Organization will conduct its future activities may vary and will be determined by the Board of Directors.

Currently, the Organization does not and has no plans to charge fees for its activities and services described herein. If, at a later point, the Organization decides to charge fees for its activities and services, the Organization will charge no more than fair market value for such activities and services pursuant to a policy approved by the Organization's Board of Directors.

The activities described herein will initially be conducted by the directors and officers of the Organization. If, at a later time and once the Organization is fully operational, the Organization hires employees or, if appropriate, independent contractors, activities will also be conducted by the Organization's employees or independent contractors under the supervision of the Organization's directors and officers, in each case in accordance with applicable law.

The Organization's current plans are to promote social welfare by engaging in activities such as the following:

1. Supporting organizations and activists working to change environmental policy and protect the environment.

The Organization's primary goal is to support organizations and activists working to effect social and public policy change on key environmental issues that affect the social and economic welfare of individuals and communities around the globe.⁴

The Organization plans to address several critical environmental issues by supporting the work of local communities, organizations, governments, and individuals that are leading positive

⁴ The term "environmental issues" broadly describes the "harmful effects to Earth and its natural systems due to the actions of humans." See, Giving Compass, Environmental Issues Guide: What to Know, available at <https://givingcompass.org/article/environmental-issues/> (last visited Jan. 10, 2020).

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public policy and social change on these issues. The Organization's plans to support policy change and actions that align with its mission, including, but not limited to: education about conservation and protection of wildlife, landscapes, and natural resources; fostering innovative technology and solutions that aim to protect our globe and its diverse ecosystems; and policies, programs, and educational initiatives that foster and promote a healthier co-existence of natural and human environments around the globe.

The Organization plans to offer financial and technical support to networks of advocates, groups and individuals dedicated to leading positive public policy and social change on critical environmental issues. The Organization will also encourage networks to advocate for creative solutions on important environmental issues, and support collaborative programs and outreach efforts on these issues through grantmaking, advocacy, and public education on key issue environmental areas described above.

2. Grantmaking.

The Organization will make grants to Section 501(c)(3) charities, Section 501(c)(4) social welfare organizations, Section 527 political organizations (to the extent permitted by law) or other nonprofit groups for general support or specific projects consistent with the Organization's goals. The Organization will make distributions to provide public education and effect change in the public policy areas described above and in other areas in which it determines that such funds can have a significant impact. With grants from the Organization, grantees may conduct a range of activities related to protecting the environment, including public education, advocacy that brings attention to pressing social and policy environmental issues, direct or grassroots lobbying on topics of interest, or permissible amounts of political activity, all for the purpose of promoting social welfare within the meaning of Section 501(c)(4).

The Organization intends to fund project-specific grants involving electioneering activity, such as supporting the election of public officials who express policy positions consistent with the positions of the Organization. However, the Organization's electioneering activity under Section 527, including with respect to grantmaking, will never be its "primary" purpose.⁵ At this time, the Organization has not yet identified the U.S. jurisdictions in which it intends to conduct electioneering activity. The Organization intends to conduct electioneering activity in one or more U.S. jurisdictions in which the Organization can support or oppose candidates for public office consistent with its mission.

The Organization will comply with applicable laws with respect to such activity, including federal, state, and local campaign finance laws, and it will adopt appropriate policies and procedures to monitor, track, and report such activity as required by applicable law. The Organization will also prohibit certain project-specific grants from being used for electioneering

⁵ Treas. Reg. § 1.501(c)(4)-1(a)(2)(i) (organization must be "primarily" engaged in promoting social welfare to qualify under Section 501(c)(4)); Treas. Reg. § 1.501(c)(4)-1(a)(2)(ii) ("The promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office.").

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purposes to ensure that electioneering activity under Section 527 is never the Organization's primary purpose.⁶

3. Advocacy.

The Organization will advocate for programs, policies, legislation and regulations at the federal, state or local levels consistent with its goals and for the purpose of advocating for new solutions to critical environmental issues. The Organization will support new legislation and social and public policy changes at all levels, by engaging with elected officials and community members through direct and grassroots lobbying. The Organization will comply with applicable laws with respect to such activity, including federal, state, and local lobbying laws, as applicable, and it will adopt appropriate policies and procedures to monitor, track, and report such activity as required by applicable law. By advocating for changes in environmental public policy, the Organization seeks to improve the lives of individuals and their communities.

In connection with its advocacy efforts, the Organization intends to engage in limited amounts of electioneering activity, such as supporting the election of public officials who express policy positions consistent with the positions of the Organization. As discussed above, however, the Organization's electioneering activity as described under Section 527 will never be its primary purpose.

4. Public Education.

The Organization plans to educate the public on important environmental issues to help others understand the urgent need for positive policy change. There are numerous critical environmental issues facing our world, including: deforestation; rising oceans; air, water, and soil pollution; urban sprawl; littering and landfills; endangerment of plant and animal species; and climate change, among others. The connection between our changing natural world and global human welfare means there's an urgent need for policy change and advocacy on environmental issues. Our rapidly changing natural environment has real consequences in individuals' daily lives and communities around the globe: from increased insurance premiums, to limited access of highly nutritious food and clean water, all humans (especially marginalized populations) are beginning to see the devastating consequences of our changing climate. Marginalized populations are the most vulnerable to experiencing firsthand the devastating effects of drought or water shortages, reduced agricultural productivity, and floods or other extreme weather brought on by climate change.⁷

⁶ Treas. Reg. § 1.527-6(b)(1)(ii) (grants to other organizations will not be treated as political expenditures under Section 527 if a Section 501(c) organization takes "reasonable steps" to ensure that the recipient organization does not use funds for political purposes).

⁷ H. Hansel, How Social Justice and Environmental Justice Are Inextricably Interconnected, Pachama Alliance (Jan. 11, 2018), available at <https://blog.pachamama.org/how-social-justice-and-environmental-justice-are-intrinsically-interconnected> (last visited Jan. 10, 2020).

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The Organization will advance public education on environmental issues and encourage advancements to public policy through education, advocacy, grantmaking, media outreach, fundraising campaigns, and other permissible activities in furtherance of its exempt purposes, in each case consistent with the requirements applicable to Section 501(c)(4) organizations. .

The Organization expects to devote the following percentage of time and/or resources to the following activities, in each case in furtherance of the Organization's tax-exempt mission: 30 percent to supporting organizations working to change environmental policy and protect our environment; 30 percent to grantmaking; 20 percent to advocacy; and 20 percent to public education.

As described above, the Organization's activities will be led initially by the officers and directors of the Organization, who currently dedicate approximately two hours per week to the activities of the Organization. Once the Organization is no longer in its initial start-up phase, the Organization's officers may dedicate more time to the activities of the Organization. In addition, if and when the Organization hires employees or, if appropriate, independent contractors, such persons will dedicate more time to the activities of the Organization.

Part IV, Question 2. Family or Business Relationships.

The Organization has retained the services of Apercen Partners LLC, a tax-consulting firm at which Melissa Carrig, the secretary and treasurer of the Organization and a member of its Board of Directors, is an employee, to provide tax and related services to the Organization. The fees for such services will be no more than fair market value. Matt Cohler, as the sole disinterested director, has determined that the Organization cannot, with more than reasonable effort (if at all), obtain the services the Organization desires with respect to tax and related services on more advantageous terms, and of equal quality, than it is able to obtain from Apercen. The agreement between the Organization and Apercen will be approved and reviewed periodically by the Organization's independent directors.

Part IV, Questions 3a-b. Compensation.

Each of the Organization's directors and officers serves on a volunteer basis, and none of the Organization's directors or officers will initially receive any compensation from the Organization. However, once the Organization is no longer in its initial start-up phase, one or more officers may receive compensation in their capacity as officers and for services rendered in connection with the Organization's operations, as determined by the Board of Directors and in an amount that is reasonable and no more than amounts that would ordinarily be paid for similar services by similar organizations under similar circumstances as of the date the compensation arrangement is made. If an officer receives compensation and also serves as a member of the Board of Directors, such officer will be recused from the Board's discussion and voting on the officer's compensation in accordance with the Organization's Conflict of Interest Policy, enclosed as Exhibit 3 to this application.

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The Organization currently has no employees or independent contractors. If the Organization hires employees or independent contractors, the Organization will pay such employees or independent contractors reasonable compensation and no more than amounts that would ordinarily be paid for similar services by similar organizations under similar circumstances as of the date the compensation arrangement is made, as determined and approved by the Board of Directors.

Part V, Question 1. Electioneering Activity.

See response to Part III, above.

The Organization intends to engage in or fund activities in support of or opposition to candidates for public office, such as by supporting the election of public officials who express policy positions consistent with the positions of the Organization, either directly or indirectly through grants to other organizations. However, the Organization's electioneering activity as described under Section 527 will never be its primary purpose.

The Organization has not yet identified the U.S. jurisdictions in which it intends to conduct electioneering activity. The Organization intends to conduct electioneering activity in one or more U.S. jurisdictions in which the Organization can support or oppose candidates for public office consistent with its mission.

The Organization will comply with applicable laws with respect to such electioneering activity, including federal, state, and local campaign finance laws, and it will adopt appropriate policies and procedures to monitor, track, and report such activity and ensure compliance with applicable laws. The Organization will also restrict certain project-specific grants from being used for electioneering purposes to ensure that Section 527 activity is never the Organization's primary purpose, consistent with its status as a Section 501(c)(4) organization.

Part V, Question 4. Connections with Other Organizations.

The Organization has no current or planned connections with any other organization, whether for-profit or nonprofit. Any connection between the Organization and any other organization, whether for-profit or nonprofit, will be conducted in accordance with applicable law, including the requirements applicable to Section 501(c)(4) organizations, pursuant to policies and procedures adopted by the Organization's Board of Directors, and pursuant to an agreement approved by the Organization's independent directors.

Part V, Question 8. Leasing of Property.

The Organization does not have any current plans to lease property. At a later date, however, the Organization may consider leasing or subleasing office space, either in California or in other locations nationwide.

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Part VI. Financial Data.

The Organization's financials are reported on Form 1024-A, Part VI. Required statements to the financials, if any, are enclosed with this application.

Section A, Line 14: The Organization is newly formed and has not yet identified the organizations to which it will make grants. The Organization expects to make grants to and work in conjunction with a variety of tax-exempt organizations, in each case in support of the Organization's exempt purposes and consistent with the Organization's tax-exempt status under Section 501(c)(4).

The grant selection process will be subject to oversight by the Board of Directors, or by a Board committee or appropriate designee of the Board, and will be performed by the Organization's management and staff, after review of the candidate programs and organizations. In addition, any organization known to have a relationship to the Organization which would constitute a conflict of interest would be able to receive a grant only pursuant to the requirements outlined in the Organization's Conflict of Interest Policy to ensure that the Organization does not engage in any impermissible conflict of interest.

In connection with a grant, the Organization will either send a grant award letter to notify a grantee that a grant has been made, or it will enter into a written grant agreement with the grantee. The need for a written grant agreement will depend primarily on the size and purpose of the grant. The grant agreement will set forth the terms under which the grant will operate, including the purpose and scope of the grant, the amount and duration of the grant, any prohibited uses of the grant funds, and any other obligations imposed upon the grantee. The grant award letter will also set forth the terms under which the grant will operate and any prohibited uses of the grant funds.

Both the grant award letter and grant agreement will memorialize the recipient's obligation to use the funds exclusively for the purposes approved by the Organization, and the Organization's right to withhold or recover funds in cases of misuse. Following the transfer of funds, to ensure that funds are used for their intended purposes and not diverted to other uses, the Organization will make periodic investigations and audits and require periodic and final financial reports documenting the use to which the recipient put such funds.

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FORM 1024-A
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PACIFIC ENVIRONMENTAL COALITION
EIN: 84-3138671

Exhibit 1

Articles of Incorporation

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CPD

FILED
SECRETARY OF STATE
STATE OF CALIFORNIA

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ARTICLES OF INCORPORATION
OF
PACIFIC ENVIRONMENTAL COALITION

ARTICLE I

The name of this Corporation is:

Pacific Environmental Coalition

ARTICLE II

This Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the California Nonprofit Public Benefit Corporation Law for public purposes. The specific purposes of the Corporation are as follows:

A. To be organized and operated exclusively for the purpose of promoting social welfare within the meaning of section 501(c)(4) of the Internal Revenue Code of 1986, as amended (the "Code") and section 23701f of the California Revenue and Taxation Code.

B. To exercise any powers conferred upon corporations formed under the California Nonprofit Corporation Law as may be necessary or convenient in order to accomplish the above-described purposes, including, but not limited to, the power to accept donations of money or property, whether real or personal, or any interest therein, wherever situated, or any other thing of value.

ARTICLE III

The name and address in this state of the Corporation's initial agent for the service of process is:

Melissa Carrig
314 Lytton Avenue, Suite 200
Palo Alto, CA 94301

ARTICLE IV

The initial street and mailing address of the Corporation is 314 Lytton Avenue, Suite 200, Palo Alto, CA 94301.

ARTICLE V

The period of the Corporation's duration is perpetual.

ARTICLE VI

The Corporation shall not have members and shall not issue any capital stock.

ARTICLE VII

Except as provided in these articles, the internal affairs of the Corporation shall be regulated and determined as provided in the Bylaws.

ARTICLE VIII

At all times, and notwithstanding merger, consolidation, reorganization, termination, dissolution or winding up of the Corporation (voluntary or involuntary or by operation of law), or any other provisions hereof:

A. The Corporation shall not possess or exercise any power or authority, whether expressly, by interpretation or by operation of law, that would pose a substantial risk of preventing it at any time from qualifying and continuing to qualify as an organization described in section 501(c)(4) of the Code, nor shall the Corporation engage directly or indirectly in any activity that would pose a substantial risk of causing the loss of such qualification under section 501(c)(4) of the Code.

B. Pursuant to the prohibition contained in section 501(c)(4)(B) of the Code, no part of the net income or assets, current or accumulated, of the Corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person, private shareholder or individual.

ARTICLE IX

Upon the termination, dissolution or winding up of the Corporation in any manner or for any reason, voluntary or involuntary, its assets, if any, remaining after the payment or provision for payment of all debts and liabilities of the Corporation shall be distributed to, and only to, one or more organizations (i) organized and operated exclusively for charitable purposes and which qualifies for tax-exempt status under section 501(c)(3) of the Code, or (ii) organized and operated exclusively for social welfare purposes and which qualifies for tax-exempt status under section 501(c)(4) of the Code.

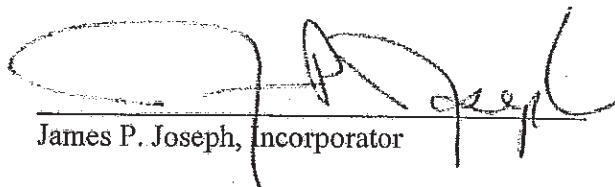
ARTICLE X

To the fullest extent provided under California law, the private property of the officers and directors of the Corporation shall not be subject to payment of debts of the Corporation to any extent whatever.

ARTICLE XI

All references contained in these articles to the Internal Revenue Code of 1986, or to the "Code," shall be deemed to refer to the Internal Revenue Code of 1986 and to the Regulations established pursuant thereto as they now exist or as they may hereafter be amended. Any reference contained in these articles to a specific section or chapter of the Code shall be deemed to refer to such section or chapter and the Regulations established pursuant thereto as they now exist or as they may hereafter be amended, and to any corresponding provision of any future United States Internal Revenue law and any Regulations established pursuant thereto.

Date: September 20, 2019



James P. Joseph, Incorporator



I hereby certify that the foregoing transcript of 3 page(s) is a full, true and correct copy of the original record in the custody of the California Secretary of State's office.

SEP 23 2019 2

Date: _____

Alex Padilla

ALEX PADILLA, Secretary of State

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PACIFIC ENVIRONMENTAL COALITION
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Exhibit 2

Bylaws

BYLAWS
OF
PACIFIC ENVIRONMENTAL COALITION

ARTICLE I
NAME, OFFICES, REGISTERED AGENT

1.1. Name. The name of this corporation is Pacific Environmental Coalition (the “Corporation”).

1.2. Offices. The Board of Directors shall fix the location of the principal executive office of the Corporation at any place within or outside California. The Board of Directors may change the location of the principal office. The Corporation may have such other offices, either within or without the State of California, as the Board of Directors may determine or as the affairs of the Corporation may require from time to time.

1.3. Registered Agent. The Corporation shall have and continuously maintain a registered office and a registered agent within the State of California, as required by the California Nonprofit Corporation Law. The registered agent shall be either an individual resident of the State of California or a corporation authorized to transact business in the State of California.

ARTICLE II
PURPOSES

The primary objectives and purposes of this Corporation shall be:

2.1. To be organized and operated exclusively for the purpose of promoting social welfare within the meaning of section 501(c)(4) of the Internal Revenue Code of 1986, as amended (the “Code”), and section 23701f of the California Revenue and Taxation Code.

2.2. To exercise any powers conferred upon corporations formed under the California Nonprofit Corporation Law as may be necessary or convenient in order to accomplish the above-described purposes, including, but not limited to, the power to accept donations of money or property, whether real or personal, or any interest therein, wherever situated, or any other thing of value.

ARTICLE III
BOARD OF DIRECTORS

3.1. General Powers. The affairs, activities and property of the Corporation shall be managed, directed and controlled by and its power exercised by and vested in the Board of Directors of the Corporation. Directors need not be residents of the State of California.

3.2. Election and Tenure of Directors. Except for the initial Director(s) named by the incorporator, the Directors of this Corporation shall be elected by a majority of the Board of Directors in accordance with these Bylaws. Each Director so elected shall hold office until the earlier of the end of the term, if any, designated by the Board of Directors in its election of such Director and until such Director's successor is duly elected and qualified, the Director's death, or the Director's resignation or removal in accordance with these Bylaws. A Director may serve multiple terms.

3.3. Number of Directors. The number of Directors shall be at least one (1), and the exact number of Directors shall be fixed by approval of the Board of Directors.

3.4. Chair of the Board. The Board of Directors, at its first regular meeting, and from time to time thereafter, shall elect one or more Directors as Chair or Co-Chairs of the Board of Directors, and may elect one Director as Vice-Chair of the Board of Directors, each to serve at the pleasure of the Board of Directors. The Chair or the Co-Chairs, or either of the Co-chairs, of the Board of Directors shall preside at all meetings of the Board of Directors at which such person or persons is present, and shall perform such other duties as may be required of him or her by the Board of Directors. The Vice-Chair of the Board of Directors shall preside in the absence of the Chair of the Board of Directors, at meetings of the Board of Directors and shall perform such other duties as may be required of him or her by the Board of Directors.

3.5. Regular Meetings. Regular meetings of the Board of Directors shall be held at such time and place, either within or without the State of California, as fixed by resolution of the Board of Directors and without further notice.

3.6. Special Meetings. Special meetings of the Board of Directors may be called by or at the request of the Chair of the Board, the President, any Vice President, the Secretary, or any two Directors. The person or persons authorized to call special meetings of the Board of Directors may fix any place, either within or without the State of California, as a place for holding any special meeting of the Board of Directors called by them.

3.7. Telephone and Electronic Meetings. Directors may participate in a meeting through use of conference telephone, electronic video screen communication or electronic transmission by and to the Corporation, so long as all of the following apply: (a) each Director participating in the meeting can communicate with all the other Directors concurrently; (b) each Director is provided the means of participating in all matters before the Board of Directors, including the capacity to propose, or to interpose an objection to, a specific action to be taken by the Corporation; and (c) the Corporation adopts and implements from means of verifying both of the following: (i) a person communicating by telephone, electronic video equipment or other communications equipment is a Director entitled to participate in the board meeting; and (ii) all statements, questions, actions, or votes were made by that Director and not by another person not permitted to participate as a Director. Participation in a meeting pursuant to this section shall constitute presence in person at such meeting.

3.8. Notice of Special Meetings. Notice of any special meeting of the Board of Directors shall be held upon four (4) days' notice by first class mail or 48 hours' notice delivered personally or by telephone, including a voice messaging system or by electronic transmission by

the Corporation to each Director. If mailed, such notice shall be deemed delivered when deposited in the United States mail so addressed, with postage thereon prepaid. Any Director may waive notice of any meeting. The attendance of a Director at any meeting shall constitute a waiver of notice of such meeting, except where a Director attends a meeting with the express purpose of objecting to the transaction because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board need be specified in the notice or waiver of notice of such meeting, unless specifically required by law or by these Bylaws. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

3.9. Quorum. A majority of the Board of Directors then in office shall constitute a quorum for the transaction of business at any meeting of the Board, but if less than a majority of the Directors then in office are present at such meeting, a majority of the Directors present may adjourn the meeting from time to time without further notice. If the meeting is adjourned for more than 24 hours, notice of any adjournment to another time or place shall be given prior to the time of the adjourned meeting to the Directors who were not present at the time of the adjournment.

3.10. Manner of Acting. The act of a majority of the Board of Directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number of Directors is required by law or by these Bylaws.

3.11. Vacancies. Any vacancy appearing on the Board of Directors and any directorship to be filled by reason of an increase in the number of Directors shall be filled by a majority vote of the remaining Directors in office, even though less than a quorum. A Director elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office.

3.12. Resignation and Removal. Resignations shall be effective upon receipt in writing by the Chair of the Board, President, or the Secretary of this Corporation, unless a later effective date is specified in the resignation. A Director may be removed, with or without cause and at any time, by the vote of a majority of the Directors then in office.

3.13. Compensation. Directors as such shall not receive any stated salaries for their services, but by a resolution of the Board of Directors, Directors may receive expenses of attendance, if any, for attendance at each regular or special meeting of the Board; but nothing contained herein shall be construed to preclude any Director from serving the Corporation in any other capacity and receiving compensation therefor.

3.14. Executive Compensation Review. The Board of Directors (or a Board Committee) shall review any compensation packages (including all benefits) of the Chair of the Board, the President, or the Chief Executive Officer and the Treasurer or Chief Financial Officer, regardless of job title, and shall approve such compensation only after determining that the compensation is just and reasonable. This review and approval shall occur when such officer is hired, when the term of employment of such officer is renewed or extended, and when the compensation of such officer is modified, unless the modification applies to substantially all of the employees of this Corporation.

3.15. Action by the Board of Directors Without a Meeting. Any action required at law to be taken at a meeting of the Board of Directors, or any action which may be taken at a meeting of the Board of Directors, may be taken without a meeting if a consent in writing setting forth the action so taken is signed by all of the Directors. The written consent or consents shall be filed with the minutes of the proceedings of the Board and the action taken shall have the same force and effect as a unanimous vote of Directors. For purposes of this section only, “all of the Directors” shall not include an “interested director” as defined in Section 5233 of the California Nonprofit Corporation Law.

3.16. Liability of Directors. Except as provided in Section 5233 of the California Nonprofit Corporation Law, a person who performs the duties of a director in accordance with Section 5231(a) and (b) of the California Nonprofit Corporation Law shall have no liability based on any alleged failure to discharge that person’s obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public purpose to which the Corporation, or assets held by it, are dedicated.

ARTICLE IV OFFICERS

4.1. Officers. The officers of this Corporation shall be a President, a Secretary, a Treasurer/Chief Financial Officer and such other officers as may be elected in accordance with the provisions of this Article. The Board of Directors may elect or appoint such other officers, including one or more Assistant Secretaries and one or more Assistant Treasurers, as it shall deem desirable, such officers to have the authority and perform the duties prescribed, from time to time, by the Board of Directors. Officers may, but need not, be Directors. Any two or more offices may be held by the same person, except neither the Secretary nor the Treasurer/Chief Financial Officer may serve concurrently as the President.

4.2. Election and Term of Office. The officers of the Corporation shall be elected by the Board of Directors. New offices may be created and filled at any meeting of the Board of Directors. Each officer shall hold office until his or her successor has been elected and duly qualified.

4.3. Resignation. Any officer may resign at any time by delivering a written notice to the Secretary of the Corporation, or to the Chair of the Board. The acceptance of such resignation by the Board of Directors, unless required by the terms thereof, shall not be necessary to make the same effective.

4.4. Removal. Any officer elected or appointed by the Board of Directors may be removed, with or without cause, by the Board of Directors at any time.

4.5. Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board of Directors for the unexpired term.

4.6. President. The President shall be the principal executive officer of the Corporation and shall supervise and control all of the business and affairs of the Corporation. The President may also use the designation “Chief Executive Officer” or “Executive Director.”

The President may sign, with the Secretary or any other proper officer of the Corporation authorized by the Board of Directors, any deeds, mortgages, bonds, contracts, or other instruments which the Board has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board or by these Bylaws or by statute to some other officer or agent of the Corporation; and in general the President shall perform all duties incident to the office of chief executive officer and such other duties as may be prescribed by the Board from time to time.

4.7. Treasurer/Chief Financial Officer. If required by the Board of Directors, the Treasurer/Chief Financial Officer shall give a bond for the faithful discharge of his or her duties in such sum and with such surety or sureties as the Board shall determine. He or she shall have charge and custody of and be responsible for all funds and securities of the Corporation; receive and give receipts for moneys due and payable to the Corporation from any source whatsoever, and deposit all such moneys in the name of the Corporation in such banks, trust companies or other depositories as shall be selected in accordance with these Bylaws; and in general perform all the duties incident to the office of Treasurer/Chief Financial Officer and such other duties as from time to time may be assigned or him or her by the President or by the Board.

4.8. Secretary. The Secretary shall keep the minutes of the meetings of the Board of Directors in one or more books provided for that purpose; see that all notices are duly given in accordance with the provisions of these Bylaws or as required by law; be custodian of the corporate records; keep a register of the post office address of the Board member which shall be furnished to the Secretary by each Board member; and in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to the Secretary by the President or by the Board of Directors.

4.9. Assistant Treasurers and Assistant Secretaries. If required by the Board of Directors, the Assistant Treasurers shall give bonds for the faithful discharge of their duties in such sums and with such sureties as the Board shall determine. The Assistant Treasurers and Assistant Secretaries, in general, shall perform such duties as shall be assigned to them by the Treasurer/Chief Financial Officer or the Secretary or by the President or the Board of Directors.

4.10. Records. Officers of the Corporation shall make available for inspection at reasonable times to the Board of Directors all official records of the Corporation for which they are responsible. Upon leaving office, each officer shall turn over to his or her successor in good order such moneys, books, records, documents and other property of the Corporation as have been in his or her custody during his or her term of office.

ARTICLE V COMMITTEES

5.1. Committees of Directors. The Board of Directors, by resolution adopted by a majority of the Directors in office, may designate and appoint one or more committees, each of which shall consist of two or more Directors, which committees, to the extent provided in said resolution, shall have and exercise the authority of the Board in the management of the Corporation, except that no such committee shall have the authority of the Board in reference to amending, altering, or repealing the Bylaws; electing, appointing or removing any members of

such committee or any Director or officer of the Corporation; amending the articles of incorporation; restating the articles of incorporation; adopting a plan of merger or adopting a plan of consolidation with another corporation; authorizing the sale, lease, exchange or mortgage of all or substantially all of the property and assets of the Corporation; authorizing the voluntary dissolution of the Corporation or revoking proceedings therefor; adopting a plan for the distribution of assets of the Corporation; or amending, altering or repealing any resolution of the Board which by its terms provided that it shall not be amended, altered or repealed by such committee. The designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board of Directors or any individual Director of any responsibility imposed upon it or such Director by law.

5.2. Other Committees. Other committees not having and exercising the authority of the Board in the management of the Corporation may be appointed in such manner as may be designated by a resolution adopted by a majority of the Directors present at a meeting at which a quorum is present.

5.3. Term of Office. Unless otherwise provided in the resolution of the Board of Directors designating a committee, each member of a committee shall continue as such until the next annual meeting of the Board and until his or her successor is elected and duly qualified, unless the existence of the committee shall be sooner terminated, or unless such member be removed from such committee, or unless such member shall cease to qualify as a member thereof.

5.4. Chair. One member of each committee shall be appointed chair by the person or persons authorized to appoint the members thereof.

5.5. Vacancies. Vacancies in the membership of any committee may be filled by appointments made in the same manner as provided in the case of the original appointments.

5.6. Quorum. Unless otherwise provided in the resolution of the Board of Directors designating a committee, a majority of the whole committee shall constitute a quorum and the act of a majority of members present at a meeting at which a quorum is present shall be the act of the committee.

5.7. Rules. Each committee may adopt rules for its own governance not inconsistent with these Bylaws or with rules adopted by the Board of Directors.

ARTICLE VI CONTRACTS, CHECKS, DEPOSITS AND FUNDS

6.1. Contracts. The Board of Directors may authorize any officer or officers, agent or agents of the Corporation, in addition to officers so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

6.2. Checks, Drafts. All checks, drafts or orders for the payment of money, notes or other evidence of indebtedness issued in the name of the Corporation, shall be signed by such

officer or officers, agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors. In the absence of such determination by the Board of Directors, such instruments shall be signed by the Treasurer/Chief Financial Officer or an Assistant Treasurer and countersigned by the President or a Vice President of the Corporation.

6.3. Deposits. All funds of this Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board may select.

6.4. Gifts. The Board of Directors may accept on behalf of the Corporation any contribution, gift, bequest or devise for the general purposes or for any general purpose of the Corporation.

ARTICLE VII BOOKS AND RECORDS

The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of the Board of Directors and committees having any of the authority of the Board of Directors. The financial records and all other corporate records, and the minutes of all meetings of the Board of Directors and all other committees of the Corporation shall be kept at the principal office of the Corporation and shall be open to inspection upon oral or written request of any Director. Those minutes and other books and records shall be kept either in written form or in any other form capable of being converted into clearly legible tangible form or in any combination of the foregoing.

ARTICLE VIII FISCAL YEAR

The Corporation's fiscal year shall be January 1 - December 31, or as otherwise determined by resolution of the Board of Directors of the Corporation at a meeting duly noticed and held in accordance with these Bylaws.

ARTICLE IX WAIVER OF NOTICE

Whenever any notice is required to be given under the provisions of California Nonprofit Corporation Law or under the provisions of the articles of incorporation or of the Bylaws of this Corporation, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to such notice.

ARTICLE X INDEMNIFICATION OF OFFICERS AND DIRECTORS

10.1. Right of Indemnity.

(i) To the extent that a person who is, or was, a director, officer, employee or other agent of this Corporation has been successful on the merits in defense of any civil, criminal, administrative or investigative proceeding brought to procure a judgment against such person by reason of the fact that he or she is, or was, an agent of the Corporation, or has been successful in defense of any claim, issue or matter, therein, such person shall be indemnified to the full extent permitted by law against expenses actually and reasonably incurred by such person in connection with such proceeding.

(ii) If such person either settles any such claims or sustains a judgment against him or her, then indemnification against expenses, judgments, fines, settlement and other amounts reasonably incurred in connection with such proceeding shall be provided by the Corporation but only to the extent allowed by, and in accordance with, Section 5238 of the California Nonprofit Corporation Law.

(iii) Nothing contained in this bylaw shall affect any right to indemnification to which persons other than directors and officers may be entitled by contract or otherwise.

10.2. Approval of Indemnity. Any indemnification under this section shall be made by the Corporation only if authorized in the specific case, upon a determination that indemnification of the agent is proper in the circumstances because the agent has met the applicable standard of conduct set forth in Section 5238(b) and (c) of the California Nonprofit Corporation Law, by a majority vote of a quorum of the Board of Directors consisting of directors who are not parties to such proceedings or as otherwise set forth in Section 5238 of the California Nonprofit Corporation Law.

10.3. Advancement of Expense. Expenses incurred in defending any proceedings may be advanced by the Corporation prior to the final disposition of such proceeding upon receipt of any undertaking by or on behalf of the agent to repay such amount unless it shall be determined ultimately that the agent is entitled to be indemnified as authorized in Section 5238 of the California Nonprofit Corporation Law.

ARTICLE XI AMENDMENTS

11.1. Amendment of Bylaws. These Bylaws may be altered, amended or repealed, or new Bylaws may be adopted, at any meeting of the Board of Directors, by a majority vote of the Directors then in office, if at least ten (10) days' written notice is given of the intention to take such action at such meeting.

11.2. Amendment of Articles of Incorporation. The Articles of Incorporation may be altered or amended, or new Articles of Incorporation may be adopted, at any meeting of the

Board of Directors, by a majority vote of the Directors then in office, if at least ten (10) days' written notice is given of the intention to take such action at such meeting.

ARTICLE XII

PROHIBITION AGAINST SHARING CORPORATE PROFITS AND ASSETS

No director, officer, employee or other person connected with this Corporation, or any private individual, shall receive at any time any of the net earnings or pecuniary profit from the operations of the Corporation; provided, however, that this provision shall not prohibit payment to any such person of reasonable compensation for services performed for the Corporation in effect of any of its public purposes, provided further that such compensation is otherwise permitted by these Bylaws and fixed by resolution of the Board of Directors. No such person or persons shall be entitled to share in the distribution of, and shall not receive, any of the corporate assets on dissolution of the Corporation.

ARTICLE XIII

MEMBERS

13.1. No Members. This Corporation shall have no members, as the term "member" is defined in Section 5056 of the California Nonprofit Corporation Law.

13.2. Approval of Board of Directors. Pursuant to Section 5310(b) of the California Nonprofit Corporation Law, any action which would otherwise, under law or the provisions of the Articles of Incorporation or Bylaws of this Corporation, require approval of the majority of all members or approval by the members, shall only require the approval of the Board of Directors.

CERTIFICATE OF INCORPORATOR

The undersigned certifies that the above Bylaws, consisting of nine pages, are the Bylaws of Pacific Environmental Coalition as adopted by the incorporator of this corporation effective as of September 23, 2019.

Date: September 23, 2019

A handwritten signature in black ink, appearing to read "James P. Joseph". The signature is written in a cursive, flowing style.

James P. Joseph, Incorporator

INTERNAL REVENUE SERVICE
FORM 1024-A
ATTACHMENT

PACIFIC ENVIRONMENTAL COALITION
EIN: 84-3138671

Exhibit 3

Policies

PACIFIC ENVIRONMENTAL COALITION CONFLICT OF INTEREST POLICY

I. Purpose

The purpose of this Conflict of Interest Policy and accompanying Annual Conflict of Interest Disclosure Statement (collectively, the “Policy”) is to ensure that the deliberations and decisions of Pacific Environmental Coalition (the “Corporation”) are made in the best interests of the Corporation and its overall mission and to protect the independence, reputation and interests of the Corporation when it is contemplating entering into any transaction or arrangement that might benefit the private interest of a member of the Board of Directors (“Director”), an officer of the Corporation (“Officer”) or a key employee (as defined herein, “Key Employee”), or that might result in a possible “excess benefit transaction,” as defined in section 4958 of the Internal Revenue Code of 1986, as amended (the “Code”).

This Policy is intended to supplement, but not replace, any applicable state or federal laws governing fiduciary duties or nonprofit organizations.

II. Coverage

All information required to be reported or disclosed pursuant to this Policy shall be to the best knowledge of the Covered Person (as hereinafter defined). All requirements of this Policy that are triggered by the knowledge of a Covered Person shall be triggered by such Covered Person’s actual knowledge.

III. Definitions

Board or Board of Directors shall mean the Corporation’s Board of Directors.

Board Designee shall mean a member of the Board, if any, who has been designated by the Board of Directors to be the Board’s contact person on conflict of interest issues.

Committee shall mean a committee designated by the Board of Directors to consider potential conflicts of interest.

Committee Member shall mean a member of a committee to which the Board has delegated powers.

Conflict of Interest or Conflict shall mean a Financial Interest (as hereinafter defined) that may influence a Covered Person to further his or her own Financial Interest as part of a Transaction or Arrangement and not act solely in the best interest of the Corporation. The Board of Directors or Committee may waive a Conflict of Interest if, after considering all relevant facts, the Board or Committee determines that the Corporation, including the Corporation’s financial interests and its reputation, is not adversely affected by such Conflict.

Covered Person shall mean a(n):

1. Director;
2. Officer;
3. Key Employee;
4. Committee Member;
5. Spouse or domestic partner of any Director, Officer, Key Employee, or Committee Member; or
6. Former Officer, Director, or Key Employee who served in such capacity within the last five years.

Disclosable Relationship shall have the meaning set forth in Section V of this Policy.

Family or Family Member shall mean (i) a Covered Person's ascendants, descendants and siblings, (ii) a spouse or domestic partner of a Covered Person's ascendant, descendant or sibling, or (iii) an entity in which a Family Member has an Ownership or Investment Interest.

Financial Interest shall have the meaning set forth in Section IV of this Policy.

Key Employee shall mean a "key employee" as such term is defined in the IRS Form 990, Return of Organization Exempt from Income Tax.

Ownership or Investment Interest shall mean an ownership or investment interest in an organization or entity greater than 35 percent.

Transaction or Arrangement shall mean (i) a contract of sale, lease, license, (ii) performance of services, (iii) joint ventures, (iv) grants or assistance given to a Covered Person, and (v) any other similar transactions.

IV. Financial Interest

A Covered Person has a Financial Interest if the Covered Person directly, or indirectly through his or her Family, has a(n):

1. Ownership or Investment Interest in any entity with which the Corporation has a proposed or current Transaction or Arrangement that might benefit the interest of a Covered Person;
2. Compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a proposed or current

Transaction or Arrangement that might benefit the interest of a Covered Person; or

3. Known potential Ownership or Investment Interest in, or a known potential compensation arrangement with, any entity or individual with which the Corporation has a proposed or current Transaction or Arrangement that might benefit the interest of a Covered Person.

A Covered Person also has a Financial Interest if the Covered Person or a Family Member is an (i) officer, director, or trustee in an entity; (ii) partner with any ownership interest in a partnership; or (iii) shareholder with any ownership interest in a professional corporation, with which the Corporation has a proposed or current Transaction or Arrangement.

V. Disclosable Relationships

In addition to the disclosures required as a result of a Financial Interest, a Covered Person must also disclose to the Board, Committee, or Board Designee, on at least an annual basis, if:

1. A Family Member is, or is being considered, to be an employee or independent contractor of the Corporation;
2. Such Covered Person is a Family Member of any other Covered Person;
3. Such Covered Person, and any other Covered Person, are employees of the same person or entity;
4. Such Covered Person, either directly or indirectly through an entity in which he or she has an Ownership or Investment Interest, has a proposed or current Transaction or Arrangement with another Covered Person; or
5. Such Covered Person, and any other Covered Person, are each a director, trustee, officer or greater-than-10-percent owner in the same entity.

VI. Procedures

A. Duty to Disclose

In connection with any actual or possible Conflict of Interest, a Covered Person must immediately disclose to the Board, Committee, or Board Designee the existence and nature of his or her Financial Interest and/or any Disclosable Relationship. If a Covered Person is uncertain as to whether his or her interest constitutes a Financial Interest or a Disclosable Relationship under this Policy, he or she shall disclose to the Board, Committee, or Board Designee such possible Financial Interest or Disclosable Relationship.

All newly appointed or elected Directors and Officers shall disclose all known Financial Interests and Disclosable Relationships upon assumption of their duties and, should a Financial Interest or Disclosable Relationship develop, must immediately disclose to the Board, Committee, or Board Designee such actual or possible Financial Interest or Disclosable Relationship.

B. Determining Whether a Conflict of Interest Exists

After a Covered Person has disclosed the existence of a possible or actual Financial Interest to the Board of Directors, Committee, or Board Designee, the Board or Committee shall determine by a majority vote of the disinterested Directors whether a Conflict of Interest exists by determining whether the Covered Person has an actual Financial Interest in the proposed Transaction or Arrangement and whether he or she shall benefit from such proposed Transaction or Arrangement. The Board or Committee shall afford the Covered Person an opportunity to respond to its determination as to whether a Conflict of Interest exists, but in no event shall such Covered Person participate in the Board or Committee's vote to determine whether a Conflict of Interest exists.

C. Procedures for Addressing a Conflict of Interest

If the Board of Directors or Committee determines that a Covered Person has a Conflict of Interest, then:

1. If appropriate to protect the interests of the Corporation, a majority of the disinterested Directors shall appoint a disinterested person or committee to investigate alternatives to the proposed Transaction or Arrangement;
2. After exercising reasonable due diligence, the disinterested Directors or Committee shall determine whether the Corporation could obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a Conflict of Interest; and
3. If a more advantageous transaction or arrangement is not reasonably attainable, the Board of Directors or Committee shall determine by a majority vote of the disinterested Directors whether the Transaction or Arrangement is in the Corporation's best interests and for its own benefit and whether the transaction is fair and reasonable to the Corporation and shall decide as to whether to enter into the Transaction or Arrangement in conformity with such determination.

If a majority of the disinterested Directors determine that it is not necessary to investigate alternatives to the proposed Transaction or Arrangement to protect the interests of the Corporation, the Board or Committee shall determine the extent to which such Covered Person shall recuse himself or herself from further involvement in the proposed Transaction or Arrangement. If a Covered Person is recused from further involvement in the proposed Transaction or Arrangement, such Covered Person is also

prohibited from any attempt to influence improperly the deliberation or voting on the proposed Transaction or Arrangement.

D. Violations of the Conflict of Interest Policy

If the Board of Directors or Committee has reasonable cause to believe a Covered Person has failed to disclose a Financial Interest, it shall inform the Covered Person of the basis for such belief and afford the Covered Person an opportunity to explain the failure to disclose.

If, after hearing the response of the Covered Person and, after making such further investigation as it concludes is warranted by the circumstances, the Board of Directors or Committee determines the Covered Person has failed to disclose a Financial Interest, it shall take appropriate steps to protect the Corporation, including, but not limited to, termination of the Covered Person and repayment of appropriate funds to the Corporation by the Covered Person.

VII. Records of Proceedings

The minutes of the meetings of the Board of Directors or Committee considering Conflicts of Interest shall contain:

1. The name of each Covered Person who disclosed a Financial Interest, possible Financial Interest, or otherwise was found to have a Financial Interest, the nature of the Financial Interest or relationship, any action taken to determine whether a Conflict of Interest was present, and the decision as to whether a Conflict of Interest in fact existed.
2. The names of the individuals who were present at discussions and votes relating to the Transaction or Arrangement, the content of the discussion, including consideration of any alternatives to the Transaction or Arrangement, and a record of any votes taken in connection with the proceedings.

VIII. Compensation

Special procedures shall be in effect with respect to compensation issues. Except as provided in this Policy, a voting member of the Board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

A Director, or a member of a committee whose jurisdiction includes compensation matters, who receives compensation, directly or indirectly, from the Corporation, is not prohibited from providing information to the Board of Directors or to any committee regarding compensation.

IX. Annual Statements

Each Covered Person shall annually sign a statement that affirms that such person has received a copy of this Policy, has read and understands the Policy; has agreed to comply with the Policy; has completed the Annual Conflict of Interest Disclosure Statement; and understands that the Corporation is a tax-exempt organization and that in order to maintain its federal tax exemption and the trust of the public it must diligently avoid conflicts of interest or the appearance of any conflict and engage primarily in activities that accomplish one or more of its tax-exempt purposes.

The President or his or her designee is responsible for reviewing the Annual Conflict of Interest Disclosure Statement submitted pursuant to this Policy.

This Policy shall be reviewed annually for the information and guidance of Covered Persons, and any new Covered Person shall be advised of the Policy upon becoming a Covered Person and shall file an annual statement with the Corporation.

To further the purpose of the disclosure provisions of this Policy, the Corporation shall provide the Board with a full list of proposed or current Transactions or Arrangements on no less than a yearly basis to ensure that no conflicts of interest exist, or have developed, in the preceding year.

**PACIFIC ENVIROMENTAL COALITION
ANNUAL CONFLICT OF INTEREST DISCLOSURE STATEMENT**

ATTENTION: PLEASE READ CAREFULLY AND COMPLETE ALL PAGES
PLEASE DO NOT LEAVE ANY SECTION BLANK

NAME:

CAPACITY:

☐ Director
☐ Officer
☐ Key Employee*
☐ Committee Member
☐ Former Officer
☐ Former Director
☐ Other, Specify: _____

EMPLOYER(S) (other than the Corporation):

LIST MEMBERSHIPS ON FOR-PROFIT AND NON-PROFIT BOARDS OF
DIRECTORS (other than the Corporation):

* Any specified terms not defined in this Annual Conflict of Interest Disclosure Statement are defined in the Corporation's Conflict of Interest Policy.

In accordance with the Conflict of Interest Policy adopted by the Board of Directors of Pacific Environmental Coalition (the “Corporation”), during the period in which I am a Covered Person, I will:

- Fiduciary Duty. Observe my fiduciary duties to the Corporation and act in good faith and in the best interests of the Corporation at all times.
- Protection of Confidential Information. Not disclose to any person information about the Corporation that is confidential, proprietary or not generally known to the public, pertaining to the business and affairs of the Corporation or any of its subsidiaries, affiliates, suppliers or consultants whether related to a specific transaction or to matters pertaining to the Corporation’s interests and/or operations, for any purpose including to gain advantage for one’s self or to permit any other person to use that information for their benefit or the benefit of any other organization, except when specifically approved by the Corporation’s Board of Directors.
- Duty to Notify. Notify the Board of Directors, Committee or Board Designee immediately of any circumstances that are or may appear to others to be an actual or potential Conflict of Interest.
- My Activities and Activities of Family Members. Notify the Board, Committee or Board Designee of any circumstances in which I have, or may reasonably appear to others to have, a Financial Interest or further where there may appear to others to be a Conflict of Interest involving me or my Family.
- Non-Participation in Board Action When a Conflict Situation Exists. Recuse myself from the meeting and therefore take no part in discussions and decisions on any Transaction or Arrangement before the Board or Committee in which I, or any Family Member, has or may be perceived to have a Conflict of Interest.
- Continuing Obligation to Report. Report promptly to the Board of Directors, Committee or Board Designee in writing or, if precluded due to the lack of time, orally, that I, or a Family Member, have a possible Conflict of Interest.

#	Question	Response	
		Yes	No
1.	Do you, your Family or affiliated entities have a Financial Interest in any Transactions or Arrangements or proposed Transactions or Arrangements of the Corporation in the past year (other than your compensation as an employee or member of the Board or a Committee of the Corporation)?		
2.	Are you, or is any member of your Family, an officer, director, trustee, key employee, or partner in an entity, or shareholder in a professional corporation, with which the Corporation has a current or proposed Transaction or Arrangement?		
3.	Have you, your Family or affiliated entities received compensation for services to the Corporation in the past year (other than your compensation as an employee or a member of the Board or a Committee of the Corporation)?		
4.	Have you, your Family or affiliated entities received compensation for property provided to the Corporation in the past year?		
5.	Have you, your Family or affiliated entities purchased services or property from the Corporation in the past year?		
6.	Please indicate whether you, your Family or affiliated entities had, have, or will have any direct or indirect interest in any business transaction(s) in the past year to which the Corporation was or is a party.		
7.	Were you, your Family or affiliated entities indebted to pay money to the Corporation at any time in the past year (other than pledged contributions to the Corporation, travel advances or the like)?		
8.	In the past year, did you, your Family or affiliated entities receive, or become entitled to receive, directly or indirectly, from the Corporation any personal benefits other than compensation or reimbursements directly related to your duties to the Corporation as a Covered Person?		

#	Question	Response	
		Yes	No
9.	Are you a Family Member of any other Covered Person?		
10.	Are you and another Covered Person employees of the same person or entity?		
11.	Did you or an affiliated entity engage in a Transaction or Arrangement in the past year with any other Covered Person, or affiliated entity of such Covered Person?		
12.	Are you and any other Covered Person a director, trustee, officer or greater-than-10-percent owner in the same entity?		
13.	Are you, any Family Member or any affiliated entities a party to, or have an interest in, any pending legal proceeding involving the Corporation?		
14.	Are you aware of any other Transactions or Arrangements, events, or other situations that you believe should be examined by the Corporation's Board of Directors in accordance with the terms and intent of the Corporation's Conflict of Interest Policy?		

If you responded "yes" to any of the above questions, please provide further information in the space below. Attach additional pages as necessary.

Response to Question ____:

I hereby certify that I have read, understand and agree to comply with the Corporation's Conflict of Interest Policy, and that my responses contained in the Conflict of Interest Disclosure Statement are complete and correct to the best of my knowledge and belief.

I have answered the above questions as they pertain to (a) me; (b) my spouse or domestic partner, (c) my ascendants, descendants and siblings, as well as a spouse or domestic partner of any ascendant, descendant or sibling ("Family"); and (d) any organization, institution or other entity in which I (my spouse or domestic partner or a Family Member) have more than a 35-percent ownership or investment interest (each an "affiliated entity"), to the best of my knowledge.

I further confirm that I understand that the Corporation is a tax-exempt organization and that in order to maintain its federal tax exemption and the trust of the public it must diligently avoid conflicts of interest or the appearance of any conflict and engage primarily in activities that accomplish one or more of its tax-exempt purposes.

To the best of my knowledge and belief, neither I nor any Family Member is now, or has been since the date of the last Disclosure Statement filed by me, engaged in any activity which would violate the Conflict of Interest Policy or might otherwise create a Conflict of Interest with the Corporation, except as explained above.

Name

Title

Signature

Date

PACIFIC ENVIRONMENTAL COALITION WHISTLEBLOWER POLICY

I. Purpose

Pacific Environmental Coalition (the “Corporation”) requires directors, officers, employees and contractors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Corporation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. Unlawful activity of any kind is prohibited.

II. Reporting Responsibility

In accordance with this Whistleblower Policy (the “Policy”), it is the responsibility of all directors, officers, employees and contractors to report any activities or practices that may be illegal, could result in harm to Corporation or be contrary to the Corporation’s policies, including but not limited to violations related to:

- Unlawful activity;
- Unequal and/or inequitable employment opportunity;
- Harassment (including any form of workplace harassment or sexual harassment);
- Conflicts of interest;
- Confidential or proprietary information;
- Accounting controls and procedures; and
- Fraud

III. No Retaliation

No director, officer, employee or contractor who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee or contractor who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination. This Policy is intended to encourage and enable directors, officers, employees, contractors and others to raise serious concerns within the Corporation prior to seeking resolution outside the Corporation. If, however, the Corporation discovers that the director, officer, employee or contractor who reported the alleged violation under this Policy participated or was complicit in the alleged violation, the Corporation may take appropriate corrective and disciplinary actions with respect to such person.

IV. Reporting Violations

The Corporation has an open door policy and suggests that directors, officers, employees or contractors share their questions, concerns, suggestions or complaints with someone who can address them properly. Any such questions, concerns, suggestions or complaints may be provided orally or in writing, although written complaints are encouraged. Submitted complaints should include whatever documentation is available

to support a reasonable basis for the allegation(s) and to assist in investigating the complaint. Complaints may be made anonymously, although non-anonymous complaints are encouraged. Anonymous complaints should be detailed to the greatest extent possible, insofar as the anonymity of the complaint will make follow-up questions impossible, making the investigation and resolution of such complaints more difficult.

In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, the employee is encouraged to speak with anyone in management whom he or she is comfortable in approaching. Supervisors and managers are required to report suspected violations to the Corporation's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when an employee is not satisfied or uncomfortable with following the Corporation's open door policy, employees should contact the Corporation's Compliance Officer directly.

Directors, officers and contractors shall contact the Corporation's Compliance Officer directly.

V. Compliance Officer

The Corporation's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his or her discretion, shall advise the President. The Compliance Officer is required to report to the Board of Directors at least annually on compliance activity. The Corporation's Compliance Officer shall be the Chair of the Board of Directors, a Co-Chair of the Board of Directors, or such other disinterested Board member or disinterested individual as is appointed by the Board of Directors.

VI. Accounting and Auditing Matters

The Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Board of Directors of any such complaint and work with the Board until the matter is resolved.

VII. Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. The person making the complaint is not responsible for investigating the suspected violation, proving the truth of the allegation(s) asserted in the complaint, or determining fault or corrective measures; however, such person must demonstrate reasonable grounds for concern. The Corporation reserves the right to decline to investigate any complaint that does not provide reasonable grounds for the allegation(s) in the complaint. Any allegations that prove not to be substantiated and

which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

VIII. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the person making the complaint or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

IX. Handling of Reported Violations

The Compliance Officer will notify the person making the complaint and acknowledge receipt of the reported violation or suspected violation within five business days (unless the complaint is submitted anonymously). All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Any person who is the subject of a complaint shall not participate in any deliberation related to the complaint, except to present information as may be requested by the Board, the Compliance Officer, or the investigating body.

PACIFIC ENVIRONMENTAL COALITION DOCUMENT RETENTION POLICY

I. Purpose

The purpose of this Document Retention Policy (the “Policy”) is to establish consistent record retention practices and procedures for Pacific Environmental Coalition (the “Corporation”).

II. Policy

The Corporation shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with this Policy or with other contractual or legal requirements. Records and documents subject to this Policy include paper, electronic files (including e-mail) and voicemail records regardless of where the document is stored, including network servers, desktop or laptop computers and handheld computers and other wireless devices with text messaging capabilities.

It is the policy of the Corporation to preserve official records as provided in the Record Retention Schedule in Appendix A of this Policy. The retention periods identified in the Record Retention Schedule begin to run when the record to which it applies has satisfied its business use or becomes “inactive.” Records that have exceeded the retention period provided in the Record Retention Schedule are authorized to be discarded consistent with the policy provisions that follow. The schedule’s retention periods have been established consistent with federal law.

However, if an official investigation is underway or even suspected, document purging must stop in order to avoid criminal obstruction. Thus, records pertaining to programs under litigation or audit are to be retained until such issues are resolved, the Record Retention Schedule notwithstanding.

III. Procedure

A. Record Deputy

The President may appoint and maintain a Record Deputy who is to work on all matters of document retention. The name of the Record Deputy is to be communicated to Corporation staff. Such Record Deputy will audit and inventory, as needed, records and take timely steps to ensure compliance with the Record Retention Schedule. Such Record Deputy shall serve at the pleasure of the President and shall be changed from time to time as operational needs warrant.

B. Legal Holds

From time to time, the President may issue a notice, known as a “Legal Hold,” suspending the destruction of records due to pending, threatened or otherwise reasonably

foreseeable litigation, audits, government investigations or similar proceedings. No records specified in any Legal Hold may be destroyed, even if the scheduled destruction date has passed, until the Legal Hold is withdrawn in writing by the President.

C. Responsibility

It is the responsibility of each Department of the Corporation to adhere to the Record Retention Schedule. The President (or the President's designee) is responsible for resolving questions of interpretation about this policy and to develop and present organization-wide training to facilitate sound administration of this policy. Matters requiring further resolution are to be referred to legal counsel.

IV. **Email Records**

For the purposes of this Policy, "Email" (or "E-mail," "e-mail," "email") is defined as electronic mail that is: (i) destined for a specific user or set of users internal or external to the Corporation; (ii) from a specific, identifiable email address (real or virtual); and (iii) received by the Corporation's internal electronic mail system.

The following items are expressly not considered electronic mail:

1. Items from an unidentified source (i.e., no entry in the "From" field);
2. Notifications from systems indicating system status, backup success/failure, hard drive space warnings, or similar types of notification;
3. Notifications from the SPAM (or associated) filter (although items released as a result of authorization from the SPAM filter are considered electronic mail);
4. Any items not allowed through by the SPAM (or associated) filter (except as noted above);
5. A notification from an automated process or system; or
6. Items that are trapped, quarantined or otherwise impeded by the external filtering system or internal anti-virus/anti-SPAM systems.

All email received and stored by the internal mail system, regardless of whether it is sent by an external source or an internal source, will be maintained by the system for a period of six (6) months (approximately 180 days) from the date of receipt by the mail system. Even if a user deletes an email, the system will maintain an accessible copy for a period of six (6) months. For the purposes of consistency and enforceability, all data will reside solely on the email server.

The various additional functions provided by the current electronic mail system, including, but not limited to, task lists entries, journal entries, meetings and notes (or e-notes), are also subject to the same six (6) month time frame.

The Deleted Items folder will be set to “empty” upon closing of the mail application on the user’s computer. A user’s electronic mail account and associated contacts and folders will be automatically deleted thirty (30) days after the user is no longer employed or contracted by the Corporation.

Appendix A

Record Retention Schedule

Record¹**Retention Period****Accounting & Audit**

Accounts payable/receivable ledger reports	7 years
Audited yearly reports	Permanent
Bank statements and reconciliation	3 years
Budget analysis and reports for sections	3 years
Business expense records	7 years
Cancelled checks	7 years
Cash receipts	3 years
Cost rate proposals/work papers	Permanent
Depreciation schedules	Permanent
Employee expense reports	7 years
Financial transfers documentation ²	3 years
Fixed asset schedules	7 years
Internal audit reports	3 years
Monthly closing ledgers	7 years
Monthly financial statements	7 years
Monthly general ledger documents	Review after 7 years
Monthly travel reports	3 years
Supporting documents for grant monitoring/auditing ³	Closeout of grant + 3 years
Tax records/supporting documentation for tax purposes	Permanent
Vendor invoices	7 years

Corporate Records

Audit responses	Review after 3 years
Articles of incorporation, bylaws, corporate seal	Permanent
Annual corporate filings	Permanent
Board policies, resolutions and meeting minutes	Permanent
Budget and audit reports	Review after 7 years
Contracts, notes and leases (in effect)	Permanent

¹ Records not listed and not substantially similar to documents listed, will not be retained for more than one (1) year. Records that are not listed but that are substantially similar to those listed, will be retained for the same amount of time as those listed.

² Includes wire confirmations, wire transfers and cash receipts which document official financial transfers.

³ Any records which support or document audits of Corporation grants, such as accounting questionnaires, risk assessments, core on-site reviews and audit logs.

Contracts (expired)	7 years
Donor records and acknowledgement letters	7 years
Insurance policies (expired)	3 years
Insurance records, current accident reports, claims, current policies	Permanent
Inventories of products, materials and supplies	7 years
IRS Form 990 (annual tax filing)	Permanent
IRS Form 1023 Application	Permanent
IRS Determination Letter	Permanent
Operational administration documentation ⁴	Permanent
Risk reports	7 years
Sales and purchase records	3 years
Sales tax exemption documents	Permanent

Personnel Records

Employee applications and resumes	3 years
Employee benefit and compensation studies	7 years
Employee benefit plans subject to ERISA ⁵	6 years from when the record was required to be disclosed
Employee guidelines, procedures and training manuals	Review after 7 years
Employee offer letters and other documentation regarding hiring, promotion, demotion, transfer, layoff, termination or selection for training	1 year from date of making record or action involved (whichever is later), or 1 year from date of involuntary termination
Employment contracts and employment agreements	3 years from their last effective date
Equal Employment Opportunity Commission (EEOC) charges/investigation	10 years
Job descriptions, performance goals and reviews; garnishment records	Termination + 7 years
Payroll files and timesheets	7 years
Personnel and consultant files ⁶	Service of employee + 7 years
Retirement and pension records	Permanent
Risk reports	7 years

⁴ Any record necessary to ensure the normal functioning of the Corporation, such as corporation tax exemption papers, insurance policies, office leases and management succession plans.

⁵ Includes plans regarding health and dental insurance, 401(k), long-term disability and Form 5500.

⁶ Records such as benefit forms, W-2 tax forms and I-9 forms that provide basic documentation of Corporation personnel and consultants.

Trademark registrations and copyrights	Permanent
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Correspondence

Email correspondence	6 months (see Section IV)
General business correspondence	2 years
Legal and tax correspondence	Permanent
Official President's correspondence ⁷	Permanent

Grants Records

General grants records and supporting materials ⁸	3 years after filing final financial report/tax return
Personnel workload analysis	3 years
Trip reports	3 years

Publications & Events

Corporation publications	Permanent
Official event-related documents (invitation, transcript, program or other handout)	Permanent
Supporting documents for publications and events ⁹	Review after 3 years

⁷ Only applies to correspondence stored in the President's Chron file.

⁸ Records which document the grantmaking process (as either grantor or grantee), such as grant proposals and budgets, accounting questionnaires and payment forms, grant applications to funding agencies, private foundations and other donors, email correspondence, monthly grants payable reports, financial reports, narrative reports, evaluation reports, preliminary grant files, grant closeout forms, independent assessments and evaluations, and grant review tracking sheets.

⁹ Created in preparation or in support of publication or event, such as RSVP list or draft program.

EXHIBIT F

PAAC IRS Form 1024-A Exemption Application
(filed August 20, 2018).

Arnold & Porter

James P. Joseph
+1 202.942.5355 Direct
James.Joseph@arnoldporter.com

August 20, 2018

VIA UPS NEXT DAY AIR

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
201 West Rivercenter Boulevard
Covington, KY 41011

Re: Form 1024-A Exemption Application
Pacific Atlantic Action Coalition
EIN: 83-0618466


Dear Sir or Madam:

Enclosed on behalf of Pacific Atlantic Action Coalition, a California nonprofit public benefit corporation (the "Corporation"), is an application for recognition of exemption under Section 501(c)(4) of the Internal Revenue Code, as a social welfare organization.

In conjunction with its application, the Corporation has enclosed the materials indicated on the Form 1024-A Checklist.

Please contact me at (202) 942-5355 if you require additional information to process this application.

Sincerely,



James P. Joseph

Enclosures

Form **8718**

(Rev. March 2018)

Department of the Treasury
Internal Revenue Service**User Fee for Exempt Organization
Determination Letter Request**

- **Attach this form to determination letter application.**
(Form 8718 is NOT a determination letter application.)
 ► **Go to www.irs.gov/Form8718 for the latest information.**

**For
IRS
Use
Only**

OMB No. 1545-1798

Control number _____

Amount paid _____

User fee screener _____

Name of organization

Pacific Atlantic Action Coalition

Employer Identification Number

83-0618466

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.**1 Type of request****Fee**

- a** ☒ Application for recognition of exemption under section 501 or under section 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in section 401). Enter the applicable fee amount ► \$ 600
- b** ☐ Group exemption letters ► \$ _____

Section references are to the Internal Revenue Code, unless otherwise noted.

Instructions

The law requires payment of a user fee with each application for a determination letter. For more information, see Rev. Proc. 2018-5, 2018-1 I.R.B. 233, or latest annual update, available on IRS.gov.

Check only one box on line 1 for the type of application you are submitting. Then, enter the appropriate user fee amount in the space provided.

Caution: The application will not be processed without payment of the proper user fee.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Who Should File

Organizations applying for federal income tax exemption, other than filers of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3), or Form 1023-EZ (filed only electronically), should file Form 8718.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from IRS.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File*, above.

Form **8718** (Rev. 3-2018)

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date _____

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
Pacific Atlantic Action Coalition
314 Lytton Avenue, Suite 200
Palo Alto, CA 94301

Taxpayer identification number(s)

83-0618466

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address
James P. Joseph, Esq.
601 Massachusetts Ave., NW
Washington, DC 20001

Check if to be sent copies of notices and communications ☒

CAF No. 2605-45103R

PTIN P01395452

Telephone No. (202) 942-5355

Fax No. (202) 942-5999

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address
Paul D. Keller
314 Lytton Avenue, Suite 200
Palo Alto, CA 94301

Check if to be sent copies of notices and communications ☒

CAF No. 8005-08725R

PTIN P00179519

Telephone No. (650) 804-7100

Fax No. (650) 305-7524

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address
Bridget M. Weiss, Esq.
601 Massachusetts Ave., NW
Washington, DC 20001

(Note: IRS sends notices and communications to only two representatives.)

CAF No. 0303-15253R

PTIN P01610310

Telephone No. (202) 942-5839

Fax No. (202) 942-5999

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address
Declan Tansey, Esq.
601 Massachusetts Ave., NW
Washington, DC 20001

(Note: IRS sends notices and communications to only two representatives.)

CAF No. N/A

PTIN P01975342

Telephone No. (202) 942-6548

Fax No. (202) 942-5999

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number
(1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable)
(see instructions)

Application for exemption

1024-A

2018-2020

- 4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Use Not Recorded on CAF** ☐

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☒ Other acts authorized: Establish and maintain EFTPS account for purposes of remitting tax payments

- b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Tom van Loben Sels

8/20/18

Treasurer

Signature

Date

Title (if applicable)

Tom van Loben Sels

Pacific Atlantic Action Coalition

Print Name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	DC	421231	<i>[Signature]</i>	8/20/18
b	CA, OR	CA: 127611; OR: 4640	<i>[Signature]</i>	8/20/18
a	DC, MD	DC: 489414; MD: n/a	<i>[Signature]</i>	8/20/18
a	DC, VA	DC:1021114; VA:89619	<i>[Signature]</i>	8/20/18

Form **1024-A**

(January 2018)

Department of the Treasury
Internal Revenue Service**Application for Recognition of Exemption
Under Section 501(c)(4) of the Internal Revenue Code**► Go to www.irs.gov/Form1024A for instructions and the latest information.

OMB No. 1545-0057

Note: If exempt status is approved, this application will be open for public inspection.

Complete Parts I–IX and submit Form 8718 (with payment of the appropriate user fee). Attach additional sheets if you need more space to answer fully. Use the instructions to complete this application and for definitions of terms used in this form. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 877-829-5500, or visit our website at www.irs.gov. If you don't submit the required information, we may return the application to you. A request for a determination under section 501(c)(4) is optional. See instructions for additional information.

Don't include social security numbers on this form as it may be made public.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)	2 c/o Name (if applicable)
Pacific Atlantic Action Coalition	
3 Mailing address (Number and street) (see instructions)	4 Employer Identification Number (EIN)
314 Lytton Avenue, Suite 200	83-0618466
City or town, state or country, and ZIP + 4	5 Month the annual accounting period ends
Palo Alto, CA 94301	June (06)
6 Primary contact (officer, director, trustee, or authorized representative)	b Phone:
a Name: James P. Joseph, Esq., Authorized Representative	(202) 942-5355
	c Fax: (optional)
	(202) 942-5999
7 Organization's website:	

N/A

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. See instructions. **Don't file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

1 Are you a corporation ? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
2 Are you a limited liability company (LLC) ? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they show state filing certification. Also, if you adopted an operating agreement, attach a copy, along with any amendments.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
3 Are you an unincorporated association ? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
4 Are you a trust ? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. If you are a trust, enter the date the trust was funded. (MM/DD/YYYY)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
5 Have you adopted bylaws ? If "Yes," attach a current copy showing date of adoption. If "No," explain in an attachment how your officers, directors, or trustees are selected.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Part III Narrative Description of Your Activities

Use an attachment to describe all of your past, present, and planned activities in a narrative (including the percentage of time and funds spent on these activities). You may attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Refer to the instructions for information that must be included in your description. Check this box to confirm that you submitted a narrative attachment describing your activities. ☒

For Paperwork Reduction Act Notice, see instructions.

Form **1024-A** (1-2018)

Part IV Officers, Directors, Trustees, Employees, and Independent Contractors

- 1** List the names, titles, and mailing addresses for all of your officers, directors, and trustees. If additional space is needed, attach a separate sheet.

Name	Title	Mailing address
Matt Cohler	Director, President	c/o 314 Lytton Avenue, Suite 200 Palo Alto, CA 94301
Tom van Loben Sels	Director, Treasurer, Secretary	c/o 314 Lytton Avenue, Suite 200 Palo Alto, CA 94301

The following "Yes" or "No" questions relate to all past, present, or planned relationships, transactions, or agreements with your officers, directors, trustees, employees, members, and independent contractors.

- 2** Do you have a family or business relationship or agreement with any of your officers, directors, trustees, employees, members, or independent contractors, or any entity they own or control, other than through their position as your officer, director, trustee, employee, member, or independent contractor? If "Yes," identify in an attachment the individual and describe the relationship or agreement. ☒ **Yes** ☐ **No**
- 3a** Do or will you pay any compensation to your officers, directors, trustees, employees, members, or independent contractors? If "Yes," answer lines 3b and 3c. ☒ **Yes** ☐ **No**
- b** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? If "No," describe in an attachment how you set compensation that is **reasonable**. ☒ **Yes** ☐ **No**
- c** Do or will you compensate any of your officers, directors, trustees, employees, members, or independent contractors through **nonfixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe in an attachment all nonfixed compensation agreements. ☐ **Yes** ☒ **No**

Part V Your Specific Activities

The following "Yes" or "No" questions relate to all past, present, and planned activities you may conduct. See instructions.

- 1** Has the organization spent, or does it plan to spend, any money attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? If "Yes," explain in detail and list the amounts spent or to be spent in each case in an attachment. ☒ **Yes** ☐ **No**
- 2** Have you previously received a ruling or determination letter recognizing you (or any predecessor organization) as exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that you (or your predecessor) were carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? If "Yes," explain in an attachment. ☐ **Yes** ☒ **No**
- 3** Are you a **successor** to another organization? Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," explain in an attachment. ☐ **Yes** ☒ **No**
- 4** Are you connected in any way with any other organization (for example, financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees)? If "Yes," explain in an attachment. ☐ **Yes** ☒ **No**
- 5** Do you have members? If "Yes," state in an attachment the qualifications necessary for membership, the classes of membership and number of members in each class, and the voting rights or privileges received. ☐ **Yes** ☒ **No**
- 6** Have you made, or do you plan on making, any distribution of property or surplus funds to shareholders or members? If "Yes," explain in an attachment. ☐ **Yes** ☒ **No**
- 7** Do you receive payments for services performed? If "Yes," explain in an attachment the services performed, income realized and expenses incurred, and the nature of benefits to the general public from these activities. ☐ **Yes** ☒ **No**
- 8** Do you lease property? If "Yes," explain in an attachment. Include a description of the property, any relationship between the applicant and the other party, and a copy of the lease agreement. ☐ **Yes** ☒ **No**
- 9** Are you a homeowner's association? If "Yes," explain in an attachment whether access to any property or facility you own or maintain is restricted in any way. ☐ **Yes** ☒ **No**
- 10** Are you a local association of employees? If "Yes," state in an attachment the name and address of each employer whose employees are eligible for membership in the organization. ☐ **Yes** ☒ **No**
- 11** Do you or will you make **foreign** grants or conduct activities in any foreign country or countries? If "Yes," describe those grants or activities in an attachment. ☐ **Yes** ☒ **No**

Part VI Financial Data (see instructions for information you must provide) (attach statement regarding accounting method, if necessary)**A. Statement of Revenues and Expenses**

	Type of revenue or expense	Year: 2018	Year: 2019	Year: 2020
Revenues	1 Gifts, grants, and contributions received	430,000	0	0
	2 Membership fees received	0	0	0
	3 Gross investment income	0	0	0
	4 Net unrelated business income	0	0	0
	5 Taxes levied for your benefit	0	0	0
	6 Value of services or facilities furnished by a governmental unit without charge	0	0	0
	7 Any revenue not otherwise listed above or in lines 9–11 below (attach statement)	0	0	0
	8 Total of lines 1 through 7	430,000.00	0.00	0.00
	9 Gross receipts from any activity that is related to your exempt purposes	0	0	0
	10 Total of lines 8 and 9	430,000.00	0.00	0.00
	11 Net gain or loss on sale of capital assets (attach statement)	0	0	0
	12 Total Revenue Combine lines 10 and 11	430,000.00	0.00	0.00
Expenses	13 Fundraising expenses (attach statement)	0	0	0
	14 Contributions, gifts, grants, and similar amounts paid out (attach statement)	0	215,000	215,000
	15 Disbursements to or for the benefit of members (attach statement)	0	0	0
	16 Compensation of officers, directors, and trustees	0	0	0
	17 Other salaries and wages	0	0	0
	18 Occupancy	0	0	0
	19 Any expense not otherwise classified, such as program services (attach statement)	0	0	0
	20 Total Expenses Add lines 13 through 19	0.00	215,000.00	215,000.00

B. Balance Sheet (for your most recently completed tax year)

		Year End 6/30/18
Assets		
1 Cash	1	430,000
2 Accounts receivable, net	2	0
3 Inventories	3	0
4 Bonds and notes receivable (attach statement)	4	0
5 Corporate stocks (attach statement)	5	0
6 Loans receivable (attach statement)	6	0
7 Other investments (attach statement)	7	0
8 Depreciable and depletable assets (attach statement)	8	0
9 Land	9	0
10 Other assets (attach statement)	10	0
11 Total assets (add lines 1 through 10)	11	430,000.00
Liabilities		
12 Accounts payable	12	0
13 Contributions, gifts, grants, etc., payable	13	0
14 Mortgages and notes payable (attach statement)	14	0
15 Other liabilities (attach statement)	15	0
16 Total liabilities (add lines 12 through 15)	16	0.00
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	430,000
18 Total liabilities and fund balances or net assets (add lines 16 and 17)	18	430,000.00

Part VII Annual Filing Requirements (see instructions)

Certain organizations aren't required to file an information return. If you are granted tax-exemption, are you ☐ Yes ☒ No claiming to be excused from filing an information return? If "Yes," explain in an attachment.

If you fail to file a required information return for three consecutive years, your exempt status will be revoked.

Part VIII Information Regarding Notification Requirement Under Section 506

Most organizations operating under section 501(c)(4) are required to notify the IRS that they are operating under section 501(c)(4) within 60 days of formation by filing Form 8976, Notice of Intent to Operate Under Section 501(c)(4). If an organization doesn't submit a timely notification, a penalty will be assessed. Submission of Form 1024-A doesn't satisfy the requirement to provide notice to the IRS. See instructions for additional information regarding the notification requirement.

Part IX User Fee Information and Signature

You must include Form 8718 and the correct user fee payment with this application. If you don't submit the correct user fee, we won't process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 877-829-5500 for current information. Also, attach Form 2848, if the application is signed by a person authorized by power of attorney.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here

Tom van Loben Sels

(Signature of Officer, Director, Trustee, or other authorized individual)

Tom van Loben Sels

(Type or print name of signer)

8/20/18

(Date)

Treasurer

(Type or print title or authority of signer)

FORM 1024-A
ATTACHMENT
PACIFIC ATLANTIC ACTION COALITION
EIN: 83-0618466

Part II, Question 1. Certificate of Incorporation.

Pacific Atlantic Action Coalition (the “Organization”) was incorporated on May 21, 2018 as a nonprofit public benefit corporation under the California Nonprofit Corporation Law. A copy of the Articles of Incorporation of the Organization, showing certification of filing with the State of California, is enclosed as Exhibit 1 to this application.

Part II, Question 5. Bylaws.

A copy of the Bylaws of the Organization, showing date of adoption, is enclosed as Exhibit 2 to this application.

Part III. Narrative Description of Activities.

The mission of the Organization is to educate the general public regarding issues of public policy and to promote and bring about advances in such areas of public policy. The Organization will promote public policy change through education, advocacy, grantmaking and other permissible activities in furtherance of its exempt purposes. The Organization promotes the general welfare of individuals and their communities through both public education and by advocating for beneficial changes in public policy.

A. Exempt Purposes

The Organization qualifies as an organization exempt from federal income tax under Section 501(c)(4) of the Internal Revenue Code of 1986, as amended (the “Code”).¹ An organization is exempt from taxation under Section 501(c)(4) if it is (1) not organized or operated for profit, and (2) it is operated exclusively for the “promotion of social welfare.” An organization is operated for the “promotion of social welfare” if it is “primarily engaged in promoting in some way the common good and general welfare of the people of the community,” including “bringing about civic betterments and social improvements.”² The Organization promotes the common good by advocating for improvements in public policy.

The Internal Revenue Service (“IRS”) has recognized various activities as promoting social welfare within the meaning of Section 501(c)(4), including educating the public on issues of public interest and advocating the adoption of a particular position or legislation consistent with the organization’s position.³

In Revenue Ruling 68-656, the IRS held that an organization that educates the public on a subject of public interest qualifies as a social welfare organization under Section 501(c)(4), even

¹ Unless otherwise noted, all references to “sections” in this application are to sections of the Internal Revenue Code of 1986, as amended.

² Treas. Reg. § 1.501(c)(4)-1(a)(2).

³ Rev. Rul. 68-656, 1968-2 C.B. 216; Rev. Rul. 71-530, 1971-1 C.B. 237; Rev. Rul. 76-81, 1976-1 C.B. 156.

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PACIFIC ATLANTIC ACTION COALITION
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though the organization advocates a particular position and seeks changes in the law to reflect that position. The IRS held that the education of the public is beneficial to the community because “society benefits from an informed citizenry.” The IRS also found that advocating for legislation germane to the organization’s purposes is a permissible method of promoting social welfare. The IRS reached a similar conclusion in Revenue Ruling 76-81, finding that activities designed to increase the knowledge and understanding of the public on a given subject promote social welfare within the meaning of Section 501(c)(4), including where an organization advocates the adoption of a particular position.

In Revenue Ruling 71-530, the IRS held that an organization formed to improve the tax system by advocating changes to tax laws qualified as a social welfare organization under Section 501(c)(4). The organization selected witnesses to appear at legislative and administrative hearings and represent the interests of the general public on matters of tax policy. The IRS found that the organization promoted the common good and the general welfare of the community by helping legislators and administrators “form better judgments” about tax legislation.

The Organization promotes social welfare within the meaning of Section 501(c)(4) by educating the public, conducting advocacy, and making grants to tax-exempt organizations, all for the purpose of bringing about improvements in public policy. The Organization will seek to educate, among others, the public, community leaders, legislators and other elected officials and achieve reforms in a broad range of policy areas, thereby improving the lives of individuals and the communities in which they reside. The Organization will also make grants to tax-exempt organizations engaged in public policy and advocacy activities consistent with the Organization’s goals.

The directors and officers of the Organization recognize that changes in public policy can significantly improve people’s lives. The Organization will focus its efforts on a variety of public policy issues. The Organization is organized and operated for social welfare purposes within the meaning of Section 501(c)(4) by advocating for changes in public policy to improve the lives of individuals and their communities.

B. Description of Activities

The Organization will advance public education on matters of public policy and promote public policy change through education, advocacy, grantmaking and other permissible activities in furtherance of its exempt purposes, in each case consistent with the requirements applicable to Section 501(c)(4) organizations. All of these activities further social welfare for purposes of Section 501(c)(4) by seeking to bring about improvements in the lives of individuals and their communities.

The activities described herein will be conducted by the directors and officers of the Organization, or by employees or contractors of the Organization under the supervision of the Organization’s directors and officers, in each case in accordance with applicable law. The

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jurisdictions in which the Organization will conduct activity may vary and will be determined by the Board of Directors. All of the Organization's activities are expected to begin in 2018.

1. Grantmaking

The Organization will make grants to Section 501(c)(3) charities, Section 501(c)(4) social welfare organizations, Section 527 political organizations (to the extent permitted by law) or other nonprofit groups for general support or specific projects consistent with the Organization's goals. The Organization will make distributions to provide public education and effect change in the public policy areas described above and in other areas in which it determines that such funds can have a significant impact. With grants from the Organization, grantees may conduct a range of activities, including public education, advocacy, direct or grassroots lobbying, or permissible amounts of political activity, all for the purpose of promoting social welfare within the meaning of Section 501(c)(4).

The Organization intends to fund project-specific grants involving electioneering activity, such as supporting the election of public officials who express policy positions consistent with the positions of the Organization. However, the Organization's electioneering activity under Section 527, including with respect to grantmaking, will never be its "primary" purpose.⁴ The Organization will comply with applicable laws with respect to such activity, including federal, state, and local campaign finance laws, and it will adopt appropriate policies and procedures to monitor, track, and report such activity as required by applicable law. The Organization will also prohibit certain project-specific grants from being used for electioneering purposes to ensure that electioneering activity under Section 527 is never the Organization's primary purpose.⁵

2. Advocacy

The Organization will advocate for programs, policies, legislation and regulations at the federal, state or local levels consistent with its goals and for the purpose of promoting social welfare, including through direct or grassroots lobbying. The Organization will comply with applicable laws with respect to such activity, including federal, state, and local lobbying laws, as applicable, and it will adopt appropriate policies and procedures to monitor, track, and report such activity as required by applicable law. By advocating for changes in public policy, the Organization seeks to improve the lives of individual and their communities.

⁴ Treas. Reg. § 1.501(c)(4)-1(a)(2)(i) (organization must be "primarily" engaged in promoting social welfare to qualify under Section 501(c)(4)); Treas. Reg. § 1.501(c)(4)-1(a)(2)(ii) ("The promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office.").

⁵ Treas. Reg. § 1.527-6(b)(1)(ii) (grants to other organizations will not be treated as political expenditures under Section 527 if a Section 501(c) organization takes "reasonable steps" to ensure that the recipient organization does not use funds for political purposes).

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In connection with its advocacy efforts, the Organization intends to engage in limited amounts of electioneering activity, such as supporting the election of public officials who express policy positions consistent with the positions of the Organization. As discussed above, however, the Organization's electioneering activity as described under Section 527 will never be its primary purpose.

3. Public Education

The Organization will educate the public on important areas of public policy. The Organization's materials will be widely disseminated and available at no cost on its website (if such a website is developed) or through other online or print platforms. By widely sharing its materials, the Organization seeks to inform the general public and promote advancements in the public policy and social welfare space.

With respect to the activities described in this Part III, the Organization expects to devote the following percentage of time and/or funds to each activity: 40 percent to grantmaking; 40 percent to advocacy; and 20 percent to public education.

Part IV, Question 2. Family or Business Relationships.

The Organization has retained the services of Apercen Partners LLC, a tax-consulting firm at which Tom van Loben Sels, the secretary and treasurer of the Organization and a member of its Board of Directors, is a partner, to provide tax and related services to the Organization. The fees for such services will be no more than fair market value. Matt Cohler, as the sole disinterested director, has determined that the Organization cannot, with more than reasonable effort (if at all), obtain the services the Organization desires with respect to tax and related services on more advantageous terms, and of equal quality, than it is able to obtain from Apercen. The agreement between the Organization and Apercen will be approved and reviewed periodically by the Organization's independent directors.

Part IV, Questions 3a-b. Compensation.

Each of the Organization's directors and officers serves on a volunteer basis, and none of the Organization's directors or officers will initially receive any compensation from the Organization. However, once the Organization is no longer in its initial start-up phase, one or more officers may receive compensation in their capacity as officers and for services rendered in connection with the Organization's operations, as determined by the Board of Directors and in an amount that is reasonable and no more than amounts that would ordinarily be paid for similar services by similar organizations under similar circumstances as of the date the compensation arrangement is made. If an officer receives compensation and also serves as a member of the Board of Directors, such officer will be recused from the Board's discussion and voting on the officer's compensation in accordance with the Organization's Conflict of Interest Policy.

The Organization currently has no employees or independent contractors. If the Organization hires employees or independent contractors, the Organization will pay such

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employees or independent contractors reasonable compensation and no more than amounts that would ordinarily be paid for similar services by similar organizations under similar circumstances as of the date the compensation arrangement is made, as determined and approved by the Board of Directors.

Part V, Question 1. Electioneering Activity.

See response to Part III, above.

The Organization intends to engage in or fund activities in support of or opposition to candidates for public office, such as by supporting the election of public officials who express policy positions consistent with the positions of the Organization, either directly or indirectly through grants to other organizations. However, the Organization's electioneering activity as described under Section 527 will never be its primary purpose.

The Organization has not yet identified the U.S. jurisdictions in which it intends to conduct electioneering activity. The Organization intends to conduct electioneering activity in one or more U.S. jurisdictions in which the Organization can support or oppose candidates for public office consistent with its mission.

The Organization will comply with applicable laws with respect to such electioneering activity, including federal, state, and local campaign finance laws, and it will adopt appropriate policies and procedures to monitor, track, and report such activity and ensure compliance with applicable laws. The Organization will also restrict certain project-specific grants from being used for electioneering purposes to ensure that Section 527 activity is never the Organization's primary purpose, consistent with its status as a Section 501(c)(4) organization.

Part V, Question 4. Connections with Other Organizations.

The Organization has no current or planned connections with any other organization, whether for-profit or nonprofit. Any connection between the Organization and any other organization, whether for-profit or nonprofit, will be conducted in accordance with applicable law, including the requirements applicable to Section 501(c)(4) organizations, pursuant to policies and procedures adopted by the Organization's Board of Directors, and pursuant to an agreement approved by the Organization's independent directors.

Part V, Question 8. Leasing of Property.

The Organization does not have any current plans to lease property. At a later date, however, the Organization may consider leasing or subleasing office space, either in California or in other locations nationwide.

Part VI. Financial Data.

The Organization's financials are reported on Form 1024-A, Part VI. Required statements to the financials, if any, are enclosed with this application.

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Section A, Line 14: The Organization is newly formed and has not yet identified the organizations to which it will make grants. The Organization expects to make grants to and work in conjunction with a variety of tax-exempt organizations, in each case in support of the Organization's exempt purposes and consistent with the Organization's tax-exempt status under Section 501(c)(4).

The grant selection process will be subject to oversight by the Board of Directors, or by a Board committee or appropriate designee of the Board, and will be performed by the Organization's management and staff, after review of the candidate programs and organizations. In addition, any organization known to have a relationship to the Organization which would constitute a conflict of interest would be able to receive a grant only pursuant to the requirements outlined in the Organization's Conflict of Interest Policy to ensure that the Organization does not engage in any impermissible conflict of interest.

In connection with a grant, the Organization will either send a grant award letter to notify a grantee that a grant has been made, or it will enter into a written grant agreement with the grantee. The need for a written grant agreement will depend primarily on the size and purpose of the grant. The grant agreement will set forth the terms under which the grant will operate, including the purpose and scope of the grant, the amount and duration of the grant, any prohibited uses of the grant funds, and any other obligations imposed upon the grantee. The grant award letter will also set forth the terms under which the grant will operate and any prohibited uses of the grant funds.

Both the grant award letter and grant agreement will memorialize the recipient's obligation to use the funds exclusively for the purposes approved by the Organization, and the Organization's right to withhold or recover funds in cases of misuse. Following the transfer of funds, to ensure that funds are used for their intended purposes and not diverted to other uses, the Organization will make periodic investigations and audits and require periodic and final financial reports documenting the use to which the recipient put such funds.

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EXHIBIT 1

ARTICLES OF INCORPORATION

PACIFIC ATLANTIC ACTION COALITION
EIN: 83-0618466

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FILED
Secretary of State
State of California

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ARTICLES OF INCORPORATION
OF
PACIFIC ATLANTIC ACTION COALITION

ARTICLE I

The name of this Corporation is:

Pacific Atlantic Action Coalition

ARTICLE II

This Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the California Nonprofit Public Benefit Corporation Law for public purposes. The specific purposes of the Corporation are as follows:

A. To be organized and operated exclusively for the purpose of promoting social welfare within the meaning of section 501(c)(4) of the Internal Revenue Code of 1986, as amended (the "Code") and section 23701f of the California Revenue and Taxation Code.

B. To exercise any powers conferred upon corporations formed under the California Nonprofit Corporation Law as may be necessary or convenient in order to accomplish the above-described purposes, including, but not limited to, the power to accept donations of money or property, whether real or personal, or any interest therein, wherever situated, or any other thing of value.

ARTICLE III

The name and address in this state of the Corporation's initial agent for the service of process is:

Tom van Loben Sels
314 Lytton Avenue, Suite 200
Palo Alto, CA 94301

ARTICLE IV

The initial street and mailing address of the Corporation is 314 Lytton Avenue, Suite 200, Palo Alto, CA 94301.

ARTICLE V

The period of the Corporation's duration is perpetual.

ARTICLE VI

The Corporation shall not have members and shall not issue any capital stock.

ARTICLE VII

Except as provided in these articles, the internal affairs of the Corporation shall be regulated and determined as provided in the Bylaws.

ARTICLE VIII

At all times, and notwithstanding merger, consolidation, reorganization, termination, dissolution or winding up of the Corporation (voluntary or involuntary or by operation of law), or any other provisions hereof:

A. The Corporation shall not possess or exercise any power or authority, whether expressly, by interpretation or by operation of law, that would pose a substantial risk of preventing it at any time from qualifying and continuing to qualify as an organization described in section 501(c)(4) of the Code, nor shall the Corporation engage directly or indirectly in any activity that would pose a substantial risk of causing the loss of such qualification under section 501(c)(4) of the Code.

B. Pursuant to the prohibition contained in section 501(c)(4)(B) of the Code, no part of the net income or assets, current or accumulated, of the Corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person, private shareholder or individual.

ARTICLE IX

Upon the termination, dissolution or winding up of the Corporation in any manner or for any reason, voluntary or involuntary, its assets, if any, remaining after the payment or provision for payment of all debts and liabilities of the Corporation shall be distributed to, and only to, one or more organizations (i) organized and operated exclusively for charitable purposes and which qualifies for tax-exempt status under section 501(c)(3) of the Code, or (ii) organized and operated exclusively for social welfare purposes and which qualifies for tax-exempt status under section 501(c)(4) of the Code.

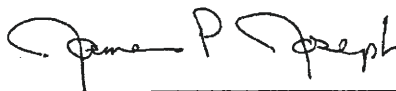
ARTICLE X

To the fullest extent provided under California law, the private property of the officers and directors of the Corporation shall not be subject to payment of debts of the Corporation to any extent whatever.

ARTICLE XI

All references contained in these articles to the Internal Revenue Code of 1986, or to the "Code," shall be deemed to refer to the Internal Revenue Code of 1986 and to the Regulations established pursuant thereto as they now exist or as they may hereafter be amended. Any reference contained in these articles to a specific section or chapter of the Code shall be deemed to refer to such section or chapter and the Regulations established pursuant thereto as they now exist or as they may hereafter be amended, and to any corresponding provision of any future United States Internal Revenue law and any Regulations established pursuant thereto.

Date: May 21, 2018



James P. Joseph, Incorporator

PACIFIC ATLANTIC ACTION COALITION
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I hereby certify that the foregoing
transcript of 3 page(s)
is a full, true and correct copy of the
original record in the custody of the
California Secretary of State's office.

MAY 21 2018

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Date: _____

Alex Padilla

ALEX PADILLA, Secretary of State

PACIFIC ATLANTIC ACTION COALITION
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EXHIBIT 2

BYLAWS

PACIFIC ATLANTIC ACTION COALITION
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BYLAWS
OF
PACIFIC ATLANTIC ACTION COALITION

ARTICLE I
NAME, OFFICES, REGISTERED AGENT

1.1. Name. The name of this corporation is Pacific Atlantic Action Coalition (the “Corporation”).

1.2. Offices. The Board of Directors shall fix the location of the principal executive office of the Corporation at any place within or outside California. The Board of Directors may change the location of the principal office. The Corporation may have such other offices, either within or without the State of California, as the Board of Directors may determine or as the affairs of the Corporation may require from time to time.

1.3. Registered Agent. The Corporation shall have and continuously maintain a registered office and a registered agent within the State of California, as required by the California Nonprofit Corporation Law. The registered agent shall be either an individual resident of the State of California or a corporation authorized to transact business in the State of California.

ARTICLE II
PURPOSES

The primary objectives and purposes of this Corporation shall be:

2.1. To be organized and operated exclusively for the purpose of promoting social welfare within the meaning of section 501(c)(4) of the Internal Revenue Code of 1986, as amended (the “Code”), and section 23701f of the California Revenue and Taxation Code.

2.2. To exercise any powers conferred upon corporations formed under the California Nonprofit Corporation Law as may be necessary or convenient in order to accomplish the above-described purposes, including, but not limited to, the power to accept donations of money or property, whether real or personal, or any interest therein, wherever situated, or any other thing of value.

ARTICLE III
DESIGNATOR

3.1. Naming of Designator. The Designator referred to in these Bylaws shall be Matt Cohler, an individual. The Designator shall serve until the Designator resigns. Upon the resignation of the Designator, all rights reserved to the Designator under these Bylaws shall be exercised by the Board of Directors.

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3.2. Actions of Designator. All actions of the Designator shall be evidenced by a written designation, signed by the Designator, delivered to an officer of the Corporation and filed by the Secretary with the records of the Corporation.

ARTICLE IV BOARD OF DIRECTORS

4.1. General Powers. The affairs, activities and property of the Corporation shall be managed, directed and controlled by and its power exercised by and vested in the Board of Directors of the Corporation. Directors need not be residents of the State of California.

4.2. Election and Tenure of Directors. Except for the initial Directors named by the incorporator, the Directors of this Corporation shall be designated by the Designator. Each Director so designated shall hold office until the earlier of the end of the term, if any, designated by the Designator in its appointment of such Director and until such Director's successor is duly elected and qualified, the Director's death, or the Director's resignation or removal in accordance with these Bylaws. A Director may serve multiple terms.

4.3. Number of Directors. The number of Directors shall be at least one (1), and the exact number of Directors shall be fixed by approval of the Board of Directors.

4.4. Chair of the Board. The Board of Directors, at its first regular meeting, and from time to time thereafter, shall elect one or more Directors as Chair or Co-Chairs of the Board of Directors, and may elect one Director as Vice-Chair of the Board of Directors, each to serve at the pleasure of the Board of Directors. The Chair or the Co-Chairs, or either of the Co-chairs, of the Board of Directors shall preside at all meetings of the Board of Directors at which such person or persons is present, and shall perform such other duties as may be required of him or her by the Board of Directors. The Vice-Chair of the Board of Directors shall preside in the absence of the Chair of the Board of Directors, at meetings of the Board of Directors and shall perform such other duties as may be required of him or her by the Board of Directors.

4.5. Regular Meetings. Regular meetings of the Board of Directors shall be held at such time and place, either within or without the State of California, as fixed by resolution of the Board of Directors and without further notice.

4.6. Special Meetings. Special meetings of the Board of Directors may be called by or at the request of the Chair of the Board, the President, any Vice President, the Secretary, or any two Directors. The person or persons authorized to call special meetings of the Board of Directors may fix any place, either within or without the State of California, as a place for holding any special meeting of the Board of Directors called by them.

4.7. Telephone and Electronic Meetings. Directors may participate in a meeting through use of conference telephone, electronic video screen communication or electronic transmission by and to the Corporation, so long as all of the following apply: (a) each Director participating in the meeting can communicate with all the other Directors concurrently; (b) each Director is provided the means of participating in all matters before the Board of Directors, including the capacity to propose, or to interpose an objection to, a specific action to be taken by

the Corporation; and (c) the Corporation adopts and implements from means of verifying both of the following: (i) a person communicating by telephone, electronic video equipment or other communications equipment is a Director entitled to participate in the board meeting; and (ii) all statements, questions, actions, or votes were made by that Director and not by another person not permitted to participate as a Director. Participation in a meeting pursuant to this section shall constitute presence in person at such meeting.

4.8. Notice of Special Meetings. Notice of any special meeting of the Board of Directors shall be held upon four (4) days' notice by first class mail or 48 hours' notice delivered personally or by telephone, including a voice messaging system or by electronic transmission by the Corporation to each Director. If mailed, such notice shall be deemed delivered when deposited in the United States mail so addressed, with postage thereon prepaid. Any Director may waive notice of any meeting. The attendance of a Director at any meeting shall constitute a waiver of notice of such meeting, except where a Director attends a meeting with the express purpose of objecting to the transaction because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board need be specified in the notice or waiver of notice of such meeting, unless specifically required by law or by these Bylaws. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

4.9. Quorum. A majority of the Board of Directors then in office shall constitute a quorum for the transaction of business at any meeting of the Board, but if less than a majority of the Directors then in office are present at such meeting, a majority of the Directors present may adjourn the meeting from time to time without further notice. If the meeting is adjourned for more than 24 hours, notice of any adjournment to another time or place shall be given prior to the time of the adjourned meeting to the Directors who were not present at the time of the adjournment.

4.10. Manner of Acting. The act of a majority of the Board of Directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number of Directors is required by law or by these Bylaws.

4.11. Vacancies. Any vacancy appearing on the Board of Directors and any directorship to be filled by reason of an increase in the number of Directors shall be filled by the Designator. A Director designated to fill a vacancy shall be designated for the unexpired term of his or her predecessor in office. If for any reason there are no Directors in office and the Designator is unable or unwilling to fill at least one vacancy, then an appointment of Director(s) shall be held in the manner provided by statute.

4.12. Resignation and Removal. Resignations shall be effective upon receipt in writing by the Chair of the Board, President, or the Secretary of this Corporation, unless a later effective date is specified in the resignation. A Director may be removed, with or without cause and at any time, by the vote of a majority of the Directors then in office or by the Designator.

4.13. Compensation. Directors as such shall not receive any stated salaries for their services, but by a resolution of the Board of Directors, Directors may receive expenses of attendance, if any, for attendance at each regular or special meeting of the Board; but nothing

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contained herein shall be construed to preclude any Director from serving the Corporation in any other capacity and receiving compensation therefor.

4.14. Executive Compensation Review. The Board of Directors (or a Board Committee) shall review any compensation packages (including all benefits) of the Chair of the Board, the President, or the Chief Executive Officer and the Treasurer or Chief Financial Officer, regardless of job title, and shall approve such compensation only after determining that the compensation is just and reasonable. This review and approval shall occur when such officer is hired, when the term of employment of such officer is renewed or extended, and when the compensation of such officer is modified, unless the modification applies to substantially all of the employees of this Corporation.

4.15. Action by the Board of Directors Without a Meeting. Any action required at law to be taken at a meeting of the Board of Directors, or any action which may be taken at a meeting of the Board of Directors, may be taken without a meeting if a consent in writing setting forth the action so taken is signed by all of the Directors. The written consent or consents shall be filed with the minutes of the proceedings of the Board and the action taken shall have the same force and effect as a unanimous vote of Directors. For purposes of this section only, "all of the Directors" shall not include an "interested director" as defined in Section 5233 of the California Nonprofit Corporation Law.

4.16. Liability of Directors. Except as provided in Section 5233 of the California Nonprofit Corporation Law, a person who performs the duties of a director in accordance with Section 5231(a) and (b) of the California Nonprofit Corporation Law shall have no liability based on any alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public purpose to which the Corporation, or assets held by it, are dedicated.

ARTICLE V OFFICERS

5.1. Officers. The officers of this Corporation shall be a President, a Secretary, a Treasurer/Chief Financial Officer and such other officers as may be elected in accordance with the provisions of this Article. The Board of Directors may elect or appoint such other officers, including one or more Assistant Secretaries and one or more Assistant Treasurers, as it shall deem desirable, such officers to have the authority and perform the duties prescribed, from time to time, by the Board of Directors. Officers may, but need not, be Directors. Any two or more offices may be held by the same person, except neither the Secretary nor the Treasurer/Chief Financial Officer may serve concurrently as the President.

5.2. Election and Term of Office. The officers of the Corporation shall be elected by the Board of Directors. New offices may be created and filled at any meeting of the Board of Directors. Each officer shall hold office until his or her successor has been elected and duly qualified.

5.3. Resignation. Any officer may resign at any time by delivering a written notice to the Secretary of the Corporation, or to the Chair of the Board. The acceptance of such

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resignation by the Board of Directors, unless required by the terms thereof, shall not be necessary to make the same effective.

5.4. Removal. Any officer elected or appointed by the Board of Directors may be removed, with or without cause, by the Board of Directors at any time.

5.5. Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board of Directors for the unexpired term.

5.6. President. The President shall be the principal executive officer of the Corporation and shall supervise and control all of the business and affairs of the Corporation. The President may also use the designation "Chief Executive Officer" or "Executive Director." The President may sign, with the Secretary or any other proper officer of the Corporation authorized by the Board of Directors, any deeds, mortgages, bonds, contracts, or other instruments which the Board has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board or by these Bylaws or by statute to some other officer or agent of the Corporation; and in general the President shall perform all duties incident to the office of chief executive officer and such other duties as may be prescribed by the Board from time to time.

5.7. Treasurer/Chief Financial Officer. If required by the Board of Directors, the Treasurer/Chief Financial Officer shall give a bond for the faithful discharge of his or her duties in such sum and with such surety or sureties as the Board shall determine. He or she shall have charge and custody of and be responsible for all funds and securities of the Corporation; receive and give receipts for moneys due and payable to the Corporation from any source whatsoever, and deposit all such moneys in the name of the Corporation in such banks, trust companies or other depositories as shall be selected in accordance with these Bylaws; and in general perform all the duties incident to the office of Treasurer/Chief Financial Officer and such other duties as from time to time may be assigned to him or her by the President or by the Board.

5.8. Secretary. The Secretary shall keep the minutes of the meetings of the Board of Directors in one or more books provided for that purpose; see that all notices are duly given in accordance with the provisions of these Bylaws or as required by law; be custodian of the corporate records; keep a register of the post office address of the Board member which shall be furnished to the Secretary by each Board member; and in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to the Secretary by the President or by the Board of Directors.

5.9. Assistant Treasurers and Assistant Secretaries. If required by the Board of Directors, the Assistant Treasurers shall give bonds for the faithful discharge of their duties in such sums and with such sureties as the Board shall determine. The Assistant Treasurers and Assistant Secretaries, in general, shall perform such duties as shall be assigned to them by the Treasurer/Chief Financial Officer or the Secretary or by the President or the Board of Directors.

5.10. Records. Officers of the Corporation shall make available for inspection at reasonable times to the Board of Directors all official records of the Corporation for which they are responsible. Upon leaving office, each officer shall turn over to his or her successor in good

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order such moneys, books, records, documents and other property of the Corporation as have been in his or her custody during his or her term of office.

ARTICLE VI COMMITTEES

6.1. Committees of Directors. The Board of Directors, by resolution adopted by a majority of the Directors in office, may designate and appoint one or more committees, each of which shall consist of two or more Directors, which committees, to the extent provided in said resolution, shall have and exercise the authority of the Board in the management of the Corporation, except that no such committee shall have the authority of the Board in reference to amending, altering, or repealing the Bylaws; electing, appointing or removing any members of such committee or any Director or officer of the Corporation; amending the articles of incorporation; restating the articles of incorporation; adopting a plan of merger or adopting a plan of consolidation with another corporation; authorizing the sale, lease, exchange or mortgage of all or substantially all of the property and assets of the Corporation; authorizing the voluntary dissolution of the Corporation or revoking proceedings therefor; adopting a plan for the distribution of assets of the Corporation; or amending, altering or repealing any resolution of the Board which by its terms provided that it shall not be amended, altered or repealed by such committee. The designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board of Directors or any individual Director of any responsibility imposed upon it or such Director by law.

6.2. Other Committees. Other committees not having and exercising the authority of the Board in the management of the Corporation may be appointed in such manner as may be designated by a resolution adopted by a majority of the Directors present at a meeting at which a quorum is present.

6.3. Term of Office. Unless otherwise provided in the resolution of the Board of Directors designating a committee, each member of a committee shall continue as such until the next annual meeting of the Board and until his or her successor is elected and duly qualified, unless the existence of the committee shall be sooner terminated, or unless such member be removed from such committee, or unless such member shall cease to qualify as a member thereof.

6.4. Chair. One member of each committee shall be appointed chair by the person or persons authorized to appoint the members thereof.

6.5. Vacancies. Vacancies in the membership of any committee may be filled by appointments made in the same manner as provided in the case of the original appointments.

6.6. Quorum. Unless otherwise provided in the resolution of the Board of Directors designating a committee, a majority of the whole committee shall constitute a quorum and the act of a majority of members present at a meeting at which a quorum is present shall be the act of the committee.

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6.7. Rules. Each committee may adopt rules for its own governance not inconsistent with these Bylaws or with rules adopted by the Board of Directors.

ARTICLE VII CONTRACTS, CHECKS, DEPOSITS AND FUNDS

7.1. Contracts. The Board of Directors may authorize any officer or officers, agent or agents of the Corporation, in addition to officers so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

7.2. Checks, Drafts. All checks, drafts or orders for the payment of money, notes or other evidence of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors. In the absence of such determination by the Board of Directors, such instruments shall be signed by the Treasurer/Chief Financial Officer or an Assistant Treasurer and countersigned by the President or a Vice President of the Corporation.

7.3. Deposits. All funds of this Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board may select.

7.4. Gifts. The Board of Directors may accept on behalf of the Corporation any contribution, gift, bequest or devise for the general purposes or for any general purpose of the Corporation.

ARTICLE VIII BOOKS AND RECORDS

The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of the Board of Directors and committees having any of the authority of the Board of Directors. The financial records and all other corporate records, and the minutes of all meetings of the Board of Directors and all other committees of the Corporation shall be kept at the principal office of the Corporation and shall be open to inspection upon oral or written request of any Director. Those minutes and other books and records shall be kept either in written form or in any other form capable of being converted into clearly legible tangible form or in any combination of the foregoing.

ARTICLE IX FISCAL YEAR

The Corporation's fiscal year shall be determined by resolution of the Board of Directors of the Corporation at a meeting duly noticed and held in accordance with these Bylaws.

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ARTICLE X WAIVER OF NOTICE

Whenever any notice is required to be given under the provisions of California Nonprofit Corporation Law or under the provisions of the articles of incorporation or of the Bylaws of this Corporation, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to such notice.

ARTICLE XI INDEMNIFICATION OF OFFICERS AND DIRECTORS

11.1. Right of Indemnity.

(i) To the extent that a person who is, or was, a director, officer, employee or other agent of this Corporation has been successful on the merits in defense of any civil, criminal, administrative or investigative proceeding brought to procure a judgment against such person by reason of the fact that he or she is, or was, an agent of the Corporation, or has been successful in defense of any claim, issue or matter, therein, such person shall be indemnified to the full extent permitted by law against expenses actually and reasonably incurred by such person in connection with such proceeding.

(ii) If such person either settles any such claims or sustains a judgment against him or her, then indemnification against expenses, judgments, fines, settlement and other amounts reasonably incurred in connection with such proceeding shall be provided by the Corporation but only to the extent allowed by, and in accordance with, Section 5238 of the California Nonprofit Corporation Law.

(iii) Nothing contained in this bylaw shall affect any right to indemnification to which persons other than directors and officers may be entitled by contract or otherwise.

11.2. Approval of Indemnity. Any indemnification under this section shall be made by the Corporation only if authorized in the specific case, upon a determination that indemnification of the agent is proper in the circumstances because the agent has met the applicable standard of conduct set forth in Section 5238(b) and (c) of the California Nonprofit Corporation Law, by a majority vote of a quorum of the Board of Directors consisting of directors who are not parties to such proceedings or as otherwise set forth in Section 5238 of the California Nonprofit Corporation Law.

11.3. Advancement of Expense. Expenses incurred in defending any proceedings may be advanced by the Corporation prior to the final disposition of such proceeding upon receipt of any undertaking by or on behalf of the agent to repay such amount unless it shall be determined ultimately that the agent is entitled to be indemnified as authorized in Section 5238 of the California Nonprofit Corporation Law.

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ARTICLE XII AMENDMENTS

12.1. Amendment of Bylaws. These Bylaws may be altered, amended or repealed, or new Bylaws may be adopted, at any meeting of the Board of Directors, by a majority vote of the Directors then in office, if at least ten (10) days' written notice is given of the intention to take such action at such meeting; provided, however, that no amendment to these Bylaws shall take effect without the written consent of the Designator.

12.2. Amendment of Articles of Incorporation. The Articles of Incorporation may be altered or amended, or new Articles of Incorporation may be adopted, at any meeting of the Board of Directors, by a majority vote of the Directors then in office, if at least ten (10) days' written notice is given of the intention to take such action at such meeting; provided, however, that no amendment of the Articles of Incorporation shall take effect without the written consent of the Designator.

ARTICLE XIII PROHIBITION AGAINST SHARING CORPORATE PROFITS AND ASSETS

No director, officer, employee or other person connected with this Corporation, or any private individual, shall receive at any time any of the net earnings or pecuniary profit from the operations of the Corporation; provided, however, that this provision shall not prohibit payment to any such person of reasonable compensation for services performed for the Corporation in effect of any of its public purposes, provided further that such compensation is otherwise permitted by these Bylaws and fixed by resolution of the Board of Directors. No such person or persons shall be entitled to share in the distribution of, and shall not receive, any of the corporate assets on dissolution of the Corporation.

ARTICLE XIV MEMBERS

14.1. No Members. This Corporation shall have no members, as the term "member" is defined in Section 5056 of the California Nonprofit Corporation Law.

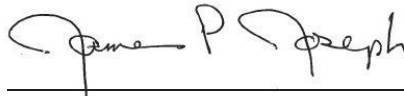
14.2. Approval of Board of Directors. Pursuant to Section 5310(b) of the California Nonprofit Corporation Law, any action which would otherwise, under law or the provisions of the Articles of Incorporation or Bylaws of this Corporation, require approval of the majority of all members or approval by the members, shall only require the approval of the Board of Directors.

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CERTIFICATE OF INCORPORATOR

The undersigned certifies that the above Bylaws, consisting of nine pages, are the Bylaws of Pacific Atlantic Action Coalition as adopted by the incorporator of this corporation effective as of May 21, 2018.

Date: May 21, 2018

A handwritten signature in black ink, appearing to read "James P. Joseph", is written over a horizontal line.

James P. Joseph, Incorporator

PACIFIC ATLANTIC ACTION COALITION
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EXHIBIT 3

POLICIES

PACIFIC ATLANTIC ACTION COALITION CONFLICT OF INTEREST POLICY

I. Purpose

The purpose of this Conflict of Interest Policy and accompanying Annual Conflict of Interest Disclosure Statement (collectively, the “Policy”) is to ensure that the deliberations and decisions of Pacific Atlantic Action Coalition (the “Corporation”) are made in the best interests of the Corporation and its overall mission and to protect the independence, reputation and interests of the Corporation when it is contemplating entering into any transaction or arrangement that might benefit the private interest of a member of the Board of Directors (“Director”), an officer of the Corporation (“Officer”) or a key employee (as defined herein, “Key Employee”), or that might result in a possible “excess benefit transaction,” as defined in section 4958 of the Internal Revenue Code of 1986, as amended (the “Code”).

This Policy is intended to supplement, but not replace, any applicable state or federal laws governing fiduciary duties or nonprofit organizations.

II. Coverage

All information required to be reported or disclosed pursuant to this Policy shall be to the best knowledge of the Covered Person (as hereinafter defined). All requirements of this Policy that are triggered by the knowledge of a Covered Person shall be triggered by such Covered Person’s actual knowledge.

III. Definitions

Board or Board of Directors shall mean the Corporation’s Board of Directors.

Board Designee shall mean a member of the Board, if any, who has been designated by the Board of Directors to be the Board’s contact person on conflict of interest issues.

Committee shall mean a committee designated by the Board of Directors to consider potential conflicts of interest.

Committee Member shall mean a member of a committee to which the Board has delegated powers.

Conflict of Interest or Conflict shall mean a Financial Interest (as hereinafter defined) that may influence a Covered Person to further his or her own Financial Interest as part of a Transaction or Arrangement and not act solely in the best interest of the Corporation. The Board of Directors or Committee may waive a Conflict of Interest if, after considering all relevant facts, the Board or Committee determines that the Corporation, including the Corporation’s financial interests and its reputation, is not adversely affected by such Conflict.

Covered Person shall mean a(n):

1. Director;
2. Officer;
3. Key Employee;
4. Committee Member;
5. Spouse or domestic partner of any Director, Officer, Key Employee, or Committee Member; or
6. Former Officer, Director, or Key Employee who served in such capacity within the last five years.

Disclosable Relationship shall have the meaning set forth in Section V of this Policy.

Family or Family Member shall mean (i) a Covered Person's ascendants, descendants and siblings, (ii) a spouse or domestic partner of a Covered Person's ascendant, descendant or sibling, or (iii) an entity in which a Family Member has an Ownership or Investment Interest.

Financial Interest shall have the meaning set forth in Section IV of this Policy.

Key Employee shall mean a "key employee" as such term is defined in the IRS Form 990, Return of Organization Exempt from Income Tax.

Ownership or Investment Interest shall mean an ownership or investment interest in an organization or entity greater than 35 percent.

Transaction or Arrangement shall mean (i) a contract of sale, lease, license, (ii) performance of services, (iii) joint ventures, (iv) grants or assistance given to a Covered Person, and (v) any other similar transactions.

IV. Financial Interest

A Covered Person has a Financial Interest if the Covered Person directly, or indirectly through his or her Family, has a(n):

1. Ownership or Investment Interest in any entity with which the Corporation has a proposed or current Transaction or Arrangement that might benefit the interest of a Covered Person;
2. Compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a proposed or current

Transaction or Arrangement that might benefit the interest of a Covered Person; or

3. Known potential Ownership or Investment Interest in, or a known potential compensation arrangement with, any entity or individual with which the Corporation has a proposed or current Transaction or Arrangement that might benefit the interest of a Covered Person.

A Covered Person also has a Financial Interest if the Covered Person or a Family Member is an (i) officer, director, or trustee in an entity; (ii) partner with any ownership interest in a partnership; or (iii) shareholder with any ownership interest in a professional corporation, with which the Corporation has a proposed or current Transaction or Arrangement.

V. Disclosable Relationships

In addition to the disclosures required as a result of a Financial Interest, a Covered Person must also disclose to the Board, Committee, or Board Designee, on at least an annual basis, if:

1. A Family Member is, or is being considered, to be an employee or independent contractor of the Corporation;
2. Such Covered Person is a Family Member of any other Covered Person;
3. Such Covered Person, and any other Covered Person, are employees of the same person or entity;
4. Such Covered Person, either directly or indirectly through an entity in which he or she has an Ownership or Investment Interest, has a proposed or current Transaction or Arrangement with another Covered Person; or
5. Such Covered Person, and any other Covered Person, are each a director, trustee, officer or greater-than-10-percent owner in the same entity.

VI. Procedures

A. Duty to Disclose

In connection with any actual or possible Conflict of Interest, a Covered Person must immediately disclose to the Board, Committee, or Board Designee the existence and nature of his or her Financial Interest and/or any Disclosable Relationship. If a Covered Person is uncertain as to whether his or her interest constitutes a Financial Interest or a Disclosable Relationship under this Policy, he or she shall disclose to the Board, Committee, or Board Designee such possible Financial Interest or Disclosable Relationship.

All newly appointed or elected Directors and Officers shall disclose all known Financial Interests and Disclosable Relationships upon assumption of their duties and, should a Financial Interest or Disclosable Relationship develop, must immediately disclose to the Board, Committee, or Board Designee such actual or possible Financial Interest or Disclosable Relationship.

B. Determining Whether a Conflict of Interest Exists

After a Covered Person has disclosed the existence of a possible or actual Financial Interest to the Board of Directors, Committee, or Board Designee, the Board or Committee shall determine by a majority vote of the disinterested Directors whether a Conflict of Interest exists by determining whether the Covered Person has an actual Financial Interest in the proposed Transaction or Arrangement and whether he or she shall benefit from such proposed Transaction or Arrangement. The Board or Committee shall afford the Covered Person an opportunity to respond to its determination as to whether a Conflict of Interest exists, but in no event shall such Covered Person participate in the Board or Committee's vote to determine whether a Conflict of Interest exists.

C. Procedures for Addressing a Conflict of Interest

If the Board of Directors or Committee determines that a Covered Person has a Conflict of Interest, then:

1. If appropriate to protect the interests of the Corporation, a majority of the disinterested Directors shall appoint a disinterested person or committee to investigate alternatives to the proposed Transaction or Arrangement;
2. After exercising reasonable due diligence, the disinterested Directors or Committee shall determine whether the Corporation could obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a Conflict of Interest; and
3. If a more advantageous transaction or arrangement is not reasonably attainable, the Board of Directors or Committee shall determine by a majority vote of the disinterested Directors whether the Transaction or Arrangement is in the Corporation's best interests and for its own benefit and whether the transaction is fair and reasonable to the Corporation and shall decide as to whether to enter into the Transaction or Arrangement in conformity with such determination.

If a majority of the disinterested Directors determine that it is not necessary to investigate alternatives to the proposed Transaction or Arrangement to protect the interests of the Corporation, the Board or Committee shall determine the extent to which such Covered Person shall recuse himself or herself from further involvement in the proposed Transaction or Arrangement. If a Covered Person is recused from further involvement in the proposed Transaction or Arrangement, such Covered Person is also

prohibited from any attempt to influence improperly the deliberation or voting on the proposed Transaction or Arrangement.

D. Violations of the Conflict of Interest Policy

If the Board of Directors or Committee has reasonable cause to believe a Covered Person has failed to disclose a Financial Interest, it shall inform the Covered Person of the basis for such belief and afford the Covered Person an opportunity to explain the failure to disclose.

If, after hearing the response of the Covered Person and, after making such further investigation as it concludes is warranted by the circumstances, the Board of Directors or Committee determines the Covered Person has failed to disclose a Financial Interest, it shall take appropriate steps to protect the Corporation, including, but not limited to, termination of the Covered Person and repayment of appropriate funds to the Corporation by the Covered Person.

VII. Records of Proceedings

The minutes of the meetings of the Board of Directors or Committee considering Conflicts of Interest shall contain:

1. The name of each Covered Person who disclosed a Financial Interest, possible Financial Interest, or otherwise was found to have a Financial Interest, the nature of the Financial Interest or relationship, any action taken to determine whether a Conflict of Interest was present, and the decision as to whether a Conflict of Interest in fact existed.
2. The names of the individuals who were present at discussions and votes relating to the Transaction or Arrangement, the content of the discussion, including consideration of any alternatives to the Transaction or Arrangement, and a record of any votes taken in connection with the proceedings.

VIII. Compensation

Special procedures shall be in effect with respect to compensation issues. Except as provided in this Policy, a voting member of the Board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

A Director, or a member of a committee whose jurisdiction includes compensation matters, who receives compensation, directly or indirectly, from the Corporation, is not prohibited from providing information to the Board of Directors or to any committee regarding compensation.

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IX. Annual Statements

Each Covered Person shall annually sign a statement that affirms that such person has received a copy of this Policy, has read and understands the Policy; has agreed to comply with the Policy; has completed the Annual Conflict of Interest Disclosure Statement; and understands that the Corporation is a tax-exempt organization and that in order to maintain its federal tax exemption and the trust of the public it must diligently avoid conflicts of interest or the appearance of any conflict and engage primarily in activities that accomplish one or more of its tax-exempt purposes.

The President or his or her designee is responsible for reviewing the Annual Conflict of Interest Disclosure Statement submitted pursuant to this Policy.

This Policy shall be reviewed annually for the information and guidance of Covered Persons, and any new Covered Person shall be advised of the Policy upon becoming a Covered Person and shall file an annual statement with the Corporation.

To further the purpose of the disclosure provisions of this Policy, the Corporation shall provide the Board with a full list of proposed or current Transactions or Arrangements on no less than a yearly basis to ensure that no conflicts of interest exist, or have developed, in the preceding year.

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**PACIFIC ATLANTIC ACTION COALITION
ANNUAL CONFLICT OF INTEREST DISCLOSURE STATEMENT**

ATTENTION: PLEASE READ CAREFULLY AND COMPLETE ALL PAGES
PLEASE DO NOT LEAVE ANY SECTION BLANK

NAME:

CAPACITY:

☐ Director
☐ Officer
☐ Key Employee*
☐ Committee Member
☐ Former Officer
☐ Former Director
☐ Other, Specify: _____

EMPLOYER(S) (other than the Corporation):

LIST MEMBERSHIPS ON FOR-PROFIT AND NON-PROFIT BOARDS OF
DIRECTORS (other than the Corporation):

* Any specified terms not defined in this Annual Conflict of Interest Disclosure Statement are defined in the Corporation's Conflict of Interest Policy.

In accordance with the Conflict of Interest Policy adopted by the Board of Directors of Pacific Atlantic Action Coalition (the “Corporation”), during the period in which I am a Covered Person, I will:

- Fiduciary Duty. Observe my fiduciary duties to the Corporation and act in good faith and in the best interests of the Corporation at all times.
- Protection of Confidential Information. Not disclose to any person information about the Corporation that is confidential, proprietary or not generally known to the public, pertaining to the business and affairs of the Corporation or any of its subsidiaries, affiliates, suppliers or consultants whether related to a specific transaction or to matters pertaining to the Corporation’s interests and/or operations, for any purpose including to gain advantage for one’s self or to permit any other person to use that information for their benefit or the benefit of any other organization, except when specifically approved by the Corporation’s Board of Directors.
- Duty to Notify. Notify the Board of Directors, Committee or Board Designee immediately of any circumstances that are or may appear to others to be an actual or potential Conflict of Interest.
- My Activities and Activities of Family Members. Notify the Board, Committee or Board Designee of any circumstances in which I have, or may reasonably appear to others to have, a Financial Interest or further where there may appear to others to be a Conflict of Interest involving me or my Family.
- Non-Participation in Board Action When a Conflict Situation Exists. Recuse myself from the meeting and therefore take no part in discussions and decisions on any Transaction or Arrangement before the Board or Committee in which I, or any Family Member, has or may be perceived to have a Conflict of Interest.
- Continuing Obligation to Report. Report promptly to the Board of Directors, Committee or Board Designee in writing or, if precluded due to the lack of time, orally, that I, or a Family Member, have a possible Conflict of Interest.

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#	Question	Response	
		Yes	No
1.	Do you, your Family or affiliated entities have a Financial Interest in any Transactions or Arrangements or proposed Transactions or Arrangements of the Corporation in the past year (other than your compensation as an employee or member of the Board or a Committee of the Corporation)?		
2.	Are you, or is any member of your Family, an officer, director, trustee, key employee, or partner in an entity, or shareholder in a professional corporation, with which the Corporation has a current or proposed Transaction or Arrangement?		
3.	Have you, your Family or affiliated entities received compensation for services to the Corporation in the past year (other than your compensation as an employee or a member of the Board or a Committee of the Corporation)?		
4.	Have you, your Family or affiliated entities received compensation for property provided to the Corporation in the past year?		
5.	Have you, your Family or affiliated entities purchased services or property from the Corporation in the past year?		
6.	Please indicate whether you, your Family or affiliated entities had, have, or will have any direct or indirect interest in any business transaction(s) in the past year to which the Corporation was or is a party.		
7.	Were you, your Family or affiliated entities indebted to pay money to the Corporation at any time in the past year (other than pledged contributions to the Corporation, travel advances or the like)?		
8.	In the past year, did you, your Family or affiliated entities receive, or become entitled to receive, directly or indirectly, from the Corporation any personal benefits other than compensation or reimbursements directly related to your duties to the Corporation as a Covered Person?		

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#	Question	Response	
		Yes	No
9.	Are you a Family Member of any other Covered Person?		
10.	Are you and another Covered Person employees of the same person or entity?		
11.	Did you or an affiliated entity engage in a Transaction or Arrangement in the past year with any other Covered Person, or affiliated entity of such Covered Person?		
12.	Are you and any other Covered Person a director, trustee, officer or greater-than-10-percent owner in the same entity?		
13.	Are you, any Family Member or any affiliated entities a party to, or have an interest in, any pending legal proceeding involving the Corporation?		
14.	Are you aware of any other Transactions or Arrangements, events, or other situations that you believe should be examined by the Corporation's Board of Directors in accordance with the terms and intent of the Corporation's Conflict of Interest Policy?		

If you responded "yes" to any of the above questions, please provide further information in the space below. Attach additional pages as necessary.

Response to Question ____:

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I hereby certify that I have read, understand and agree to comply with the Corporation's Conflict of Interest Policy, and that my responses contained in the Conflict of Interest Disclosure Statement are complete and correct to the best of my knowledge and belief.

I have answered the above questions as they pertain to (a) me; (b) my spouse or domestic partner, (c) my ascendants, descendants and siblings, as well as a spouse or domestic partner of any ascendant, descendant or sibling ("Family"); and (d) any organization, institution or other entity in which I (my spouse or domestic partner or a Family Member) have more than a 35-percent ownership or investment interest (each an "affiliated entity"), to the best of my knowledge.

I further confirm that I understand that the Corporation is a tax-exempt organization and that in order to maintain its federal tax exemption and the trust of the public it must diligently avoid conflicts of interest or the appearance of any conflict and engage primarily in activities that accomplish one or more of its tax-exempt purposes.

To the best of my knowledge and belief, neither I nor any Family Member is now, or has been since the date of the last Disclosure Statement filed by me, engaged in any activity which would violate the Conflict of Interest Policy or might otherwise create a Conflict of Interest with the Corporation, except as explained above.

 Name

 Title

 Signature

 Date

PACIFIC ATLANTIC ACTION COALITION WHISTLEBLOWER POLICY

I. Purpose

Pacific Atlantic Action Coalition (the “Corporation”) requires directors, officers, employees and contractors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Corporation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. Unlawful activity of any kind is prohibited.

II. Reporting Responsibility

In accordance with this Whistleblower Policy (the “Policy”), it is the responsibility of all directors, officers, employees and contractors to report any activities or practices that may be illegal, could result in harm to Corporation or be contrary to the Corporation’s policies, including but not limited to violations related to:

- Unlawful activity;
- Unequal and/or inequitable employment opportunity;
- Harassment (including any form of workplace harassment or sexual harassment);
- Conflicts of interest;
- Confidential or proprietary information;
- Accounting controls and procedures; and
- Fraud

III. No Retaliation

No director, officer, employee or contractor who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee or contractor who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination. This Policy is intended to encourage and enable directors, officers, employees, contractors and others to raise serious concerns within the Corporation prior to seeking resolution outside the Corporation. If, however, the Corporation discovers that the director, officer, employee or contractor who reported the alleged violation under this Policy participated or was complicit in the alleged violation, the Corporation may take appropriate corrective and disciplinary actions with respect to such person.

IV. Reporting Violations

The Corporation has an open door policy and suggests that directors, officers, employees or contractors share their questions, concerns, suggestions or complaints with someone who can address them properly. Any such questions, concerns, suggestions or complaints may be provided orally or in writing, although written complaints are encouraged. Submitted complaints should include whatever documentation is available

to support a reasonable basis for the allegation(s) and to assist in investigating the complaint. Complaints may be made anonymously, although non-anonymous complaints are encouraged. Anonymous complaints should be detailed to the greatest extent possible, insofar as the anonymity of the complaint will make follow-up questions impossible, making the investigation and resolution of such complaints more difficult.

In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, the employee is encouraged to speak with anyone in management whom he or she is comfortable in approaching. Supervisors and managers are required to report suspected violations to the Corporation's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when an employee is not satisfied or uncomfortable with following the Corporation's open door policy, employees should contact the Corporation's Compliance Officer directly.

Directors, officers and contractors shall contact the Corporation's Compliance Officer directly.

V. Compliance Officer

The Corporation's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his or her discretion, shall advise the President. The Compliance Officer is required to report to the Board of Directors at least annually on compliance activity. The Corporation's Compliance Officer shall be the Chair of the Board of Directors, a Co-Chair of the Board of Directors, or such other disinterested Board member or disinterested individual as is appointed by the Board of Directors.

VI. Accounting and Auditing Matters

The Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Board of Directors of any such complaint and work with the Board until the matter is resolved.

VII. Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. The person making the complaint is not responsible for investigating the suspected violation, proving the truth of the allegation(s) asserted in the complaint, or determining fault or corrective measures; however, such person must demonstrate reasonable grounds for concern. The Corporation reserves the right to decline to investigate any complaint that does not provide reasonable grounds for the allegation(s) in the complaint. Any allegations that prove not to be substantiated and

which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

VIII. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the person making the complaint or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

IX. Handling of Reported Violations

The Compliance Officer will notify the person making the complaint and acknowledge receipt of the reported violation or suspected violation within five business days (unless the complaint is submitted anonymously). All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Any person who is the subject of a complaint shall not participate in any deliberation related to the complaint, except to present information as may be requested by the Board, the Compliance Officer, or the investigating body.

PACIFIC ATLANTIC ACTION COALITION DOCUMENT RETENTION POLICY

I. Purpose

The purpose of this Document Retention Policy (the “Policy”) is to establish consistent record retention practices and procedures for Pacific Atlantic Action Coalition (the “Corporation”).

II. Policy

The Corporation shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with this Policy or with other contractual or legal requirements. Records and documents subject to this Policy include paper, electronic files (including e-mail) and voicemail records regardless of where the document is stored, including network servers, desktop or laptop computers and handheld computers and other wireless devices with text messaging capabilities.

It is the policy of the Corporation to preserve official records as provided in the Record Retention Schedule in Appendix A of this Policy. The retention periods identified in the Record Retention Schedule begin to run when the record to which it applies has satisfied its business use or becomes “inactive.” Records that have exceeded the retention period provided in the Record Retention Schedule are authorized to be discarded consistent with the policy provisions that follow. The schedule’s retention periods have been established consistent with federal law.

However, if an official investigation is underway or even suspected, document purging must stop in order to avoid criminal obstruction. Thus, records pertaining to programs under litigation or audit are to be retained until such issues are resolved, the Record Retention Schedule notwithstanding.

III. Procedure

A. Record Deputy

The President may appoint and maintain a Record Deputy who is to work on all matters of document retention. The name of the Record Deputy is to be communicated to Corporation staff. Such Record Deputy will audit and inventory, as needed, records and take timely steps to ensure compliance with the Record Retention Schedule. Such Record Deputy shall serve at the pleasure of the President and shall be changed from time to time as operational needs warrant.

B. Legal Holds

From time to time, the President may issue a notice, known as a “Legal Hold,” suspending the destruction of records due to pending, threatened or otherwise reasonably

foreseeable litigation, audits, government investigations or similar proceedings. No records specified in any Legal Hold may be destroyed, even if the scheduled destruction date has passed, until the Legal Hold is withdrawn in writing by the President.

C. Responsibility

It is the responsibility of each Department of the Corporation to adhere to the Record Retention Schedule. The President (or the President's designee) is responsible for resolving questions of interpretation about this policy and to develop and present organization-wide training to facilitate sound administration of this policy. Matters requiring further resolution are to be referred to legal counsel.

IV. **Email Records**

For the purposes of this Policy, "Email" (or "E-mail," "e-mail," "email") is defined as electronic mail that is: (i) destined for a specific user or set of users internal or external to the Corporation; (ii) from a specific, identifiable email address (real or virtual); and (iii) received by the Corporation's internal electronic mail system.

The following items are expressly not considered electronic mail:

1. Items from an unidentified source (i.e., no entry in the "From" field);
2. Notifications from systems indicating system status, backup success/failure, hard drive space warnings, or similar types of notification;
3. Notifications from the SPAM (or associated) filter (although items released as a result of authorization from the SPAM filter are considered electronic mail);
4. Any items not allowed through by the SPAM (or associated) filter (except as noted above);
5. A notification from an automated process or system; or
6. Items that are trapped, quarantined or otherwise impeded by the external filtering system or internal anti-virus/anti-SPAM systems.

All email received and stored by the internal mail system, regardless of whether it is sent by an external source or an internal source, will be maintained by the system for a period of six (6) months (approximately 180 days) from the date of receipt by the mail system. Even if a user deletes an email, the system will maintain an accessible copy for a period of six (6) months. For the purposes of consistency and enforceability, all data will reside solely on the email server.

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The various additional functions provided by the current electronic mail system, including, but not limited to, task lists entries, journal entries, meetings and notes (or e-notes), are also subject to the same six (6) month time frame.

The Deleted Items folder will be set to “empty” upon closing of the mail application on the user’s computer. A user’s electronic mail account and associated contacts and folders will be automatically deleted thirty (30) days after the user is no longer employed or contracted by the Corporation.

Appendix A

Record Retention Schedule

Record¹**Retention Period****Accounting & Audit**

Accounts payable/receivable ledger reports	7 years
Audited yearly reports	Permanent
Bank statements and reconciliation	3 years
Budget analysis and reports for sections	3 years
Business expense records	7 years
Cancelled checks	7 years
Cash receipts	3 years
Cost rate proposals/work papers	Permanent
Depreciation schedules	Permanent
Employee expense reports	7 years
Financial transfers documentation ²	3 years
Fixed asset schedules	7 years
Internal audit reports	3 years
Monthly closing ledgers	7 years
Monthly financial statements	7 years
Monthly general ledger documents	Review after 7 years
Monthly travel reports	3 years
Supporting documents for grant monitoring/auditing ³	Closeout of grant + 3 years
Tax records/supporting documentation for tax purposes	Permanent
Vendor invoices	7 years

Corporate Records

Audit responses	Review after 3 years
Articles of incorporation, bylaws, corporate seal	Permanent
Annual corporate filings	Permanent
Board policies, resolutions and meeting minutes	Permanent
Budget and audit reports	Review after 7 years
Contracts, notes and leases (in effect)	Permanent

¹ Records not listed and not substantially similar to documents listed, will not be retained for more than one (1) year. Records that are not listed but that are substantially similar to those listed, will be retained for the same amount of time as those listed.

² Includes wire confirmations, wire transfers and cash receipts which document official financial transfers.

³ Any records which support or document audits of Corporation grants, such as accounting questionnaires, risk assessments, core on-site reviews and audit logs.

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Contracts (expired)	7 years
Donor records and acknowledgement letters	7 years
Insurance policies (expired)	3 years
Insurance records, current accident reports, claims, current policies	Permanent
Inventories of products, materials and supplies	7 years
IRS Form 990 (annual tax filing)	Permanent
IRS Form 1023 Application	Permanent
IRS Determination Letter	Permanent
Operational administration documentation ⁴	Permanent
Risk reports	7 years
Sales and purchase records	3 years
Sales tax exemption documents	Permanent

Personnel Records

Employee applications and resumes	3 years
Employee benefit and compensation studies	7 years
Employee benefit plans subject to ERISA ⁵	6 years from when the record was required to be disclosed
Employee guidelines, procedures and training manuals	Review after 7 years
Employee offer letters and other documentation regarding hiring, promotion, demotion, transfer, layoff, termination or selection for training	1 year from date of making record or action involved (whichever is later), or 1 year from date of involuntary termination
Employment contracts and employment agreements	3 years from their last effective date
Equal Employment Opportunity Commission (EEOC) charges/investigation	10 years
Job descriptions, performance goals and reviews; garnishment records	Termination + 7 years
Payroll files and timesheets	7 years
Personnel and consultant files ⁶	Service of employee + 7 years
Retirement and pension records	Permanent
Risk reports	7 years

⁴ Any record necessary to ensure the normal functioning of the Corporation, such as corporation tax exemption papers, insurance policies, office leases and management succession plans.

⁵ Includes plans regarding health and dental insurance, 401(k), long-term disability and Form 5500.

⁶ Records such as benefit forms, W-2 tax forms and I-9 forms that provide basic documentation of Corporation personnel and consultants.

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Trademark registrations and copyrights	Permanent
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Correspondence

Email correspondence	6 months (see Section IV)
General business correspondence	2 years
Legal and tax correspondence	Permanent
Official President's correspondence ⁷	Permanent

Grants Records

General grants records and supporting materials ⁸	3 years after filing final financial report/tax return
Personnel workload analysis	3 years
Trip reports	3 years

Publications & Events

Corporation publications	Permanent
Official event-related documents (invitation, transcript, program or other handout)	Permanent
Supporting documents for publications and events ⁹	Review after 3 years

⁷ Only applies to correspondence stored in the President's Chron file.

⁸ Records which document the grantmaking process (as either grantor or grantee), such as grant proposals and budgets, accounting questionnaires and payment forms, grant applications to funding agencies, private foundations and other donors, email correspondence, monthly grants payable reports, financial reports, narrative reports, evaluation reports, preliminary grant files, grant closeout forms, independent assessments and evaluations, and grant review tracking sheets.

⁹ Created in preparation or in support of publication or event, such as RSVP list or draft program.

EXHIBIT G

**PAAC Response to Form 1024-A Supplemental
Information Request.**

FAX COVER SHEET

TO	Joseph Laux
COMPANY	Internal Revenue Service
FAX NUMBER	18552969750
FROM	Tansey, Declan
DATE	2019-05-01 17:59:15 GMT+1
RE	Pacific Atlantic Action Coalition EIN: 83-0618466

COVER MESSAGE

Internal Revenue Service
Exempt Organizations
Attention: Joseph J. Laux, Room 6403, Group 7828

Pacific Atlantic Action Coalition
EIN: 83-0618466
Response to Form 1024-A Supplemental Information Request

Declan Tansey
Associate

Arnold & Porter
601 Massachusetts Ave., NW
Washington | District of Columbia 20001-3743
T: +1 202.942.6548
Declan.Tansey@arnoldporter.com | www.arnoldporter.com

This communication may contain information that is legally privileged, confidential or exempt from disclosure. If you are not the intended recipient, please note that any dissemination, distribution, or copying of this communication is strictly prohibited. Anyone who receives this message in error should notify the sender immediately by telephone or by return e-mail and delete it from his or her computer.

For more information about Arnold & Porter, click here:
<http://www.arnoldporter.com>

Arnold & Porter

James P. Joseph
+1 202.942.5355 Direct
James.Joseph@arnoldporter.com

April 26, 2019

VIA FAX [(855) 296-9750]

Internal Revenue Service
Exempt Organizations
Attention: Joseph J. Laux
Room 6403
Group 7828

Re: Pacific Atlantic Action Coalition
EIN: 83-0618466
Response to Form 1024-A Supplemental Information Request

Dear Mr. Laux:

This letter is in response to your letter dated March 28, 2019 requesting additional information in connection with the exemption application for Pacific Atlantic Action Coalition (the "Organization"). The numbered and lettered questions in bold below correspond with the numbered and lettered questions in your letter. The Organization's response is provided after each question.

We hope you now have sufficient information to approve the Organization's application.

Please contact me at (202) 942-5355 if you have any questions or require additional information.

Sincerely,



James P. Joseph

Enclosure

J. Laux
Internal Revenue Service

Pacific Atlantic Action Coalition
EIN: 83-0618466
Supplemental Information to Form 1024-A

April 26, 2019
Page 2

1. Your application did not clearly describe your activities. Therefore, please provide a detailed description of your past, present, and future activities. In general, you should include:

a. What specific activities you conduct.

As noted in the exemption application, the mission of the Organization is to educate the general public on issues of public policy and to promote and bring about advances in such areas of public policy. The Organization expects to promote public policy change through education, advocacy, grantmaking and other permissible activities in furtherance of its exempt purposes, in each case consistent with the requirements applicable to Section 501(c)(4) organizations.

The Organization also intends to engage in or fund activities in support of or opposition to candidates for public office, such as by supporting the election of public officials who express policy positions consistent with the positions of the Organization, either directly or indirectly through grants to other organizations. However, the Organization's electioneering activity as described under Section 527 will never be its primary purpose. The Organization will take appropriate steps, including restricting certain project-specific grants from being used for electioneering purposes, to ensure that Section 527 activity is never the Organization's primary purpose, consistent with its status as a Section 501(c)(4) organization. The Organization anticipates that it will spend not more than 40 percent of its total expenditures or its total time during each tax year on Section 527 activity.

One of the Organization's focus areas is nonpartisan civic engagement and voter education. The Organization will seek to provide and support nonpartisan education to the public about key public policy issues and help citizens get more engaged in these issues at the local, state and federal levels. Public policy issues that are important to the Organization in the initial phases of its operations include, but are not limited to, economic development, voting rights, criminal justice reform and gun violence prevention. The Organization will conduct or support efforts to get citizens engaged in these public policy issues in various ways, including distribution of educational materials, encouraging the public to become involved in the policymaking and legislative processes, and nonpartisan voter engagement.

The Organization will advance key public policy issues through grantmaking, advocacy, public education and other permissible activities. The Organization will make grants to section 501(c)(3) charities, section 501(c)(4) social welfare organizations and

J. Laux
Internal Revenue Service

Pacific Atlantic Action Coalition
EIN: 83-0618466
Supplemental Information to Form 1024-A

April 26, 2019
Page 3

other nonprofit groups for general support or specific projects consistent with the Organization's goals. For example, the Organization will make grants to research and effect change in public policy areas including economic development, voting rights, criminal justice reform and gun violence prevention. The Organization will advocate for programs, policies and legislation consistent with its goals to advance key public policy areas, including through direct or grassroots lobbying. The Organization will also educate the public on key public policy issues, including those described above, and will make any educational and advocacy materials widely available to the general public. Through these activities, the Organization will seek to get citizens more involved in important public policy issues at the local, state and federal levels.

All of the Organization's activities are designed to educate the public and bring about advances in important areas of public policy. The Organization is organized and operated for social welfare purposes within the meaning of Section 501(c)(4) by advocating for changes in public policy to improve the lives of individuals and their communities.

b. Who participates in the activities.

As noted in the exemption application, activities will initially be conducted by the Organization's directors and officers. If, at a later time and once the Organization is fully operational, the Organization hires employees or, if appropriate, independent contractors, activities will also be conducted by the Organization's employees or independent contractors under the supervision of the Organization's directors and officers, in each case in accordance with applicable law.

c. Where you conduct the activities.

As noted in the exemption application, the jurisdictions in which the Organization will conduct activities may vary and will be determined by the Organization's board of directors. Currently, the Organization conducts activities in California, where the Organization is based and where the Organization's directors and officers have their respective places of business. The Organization may conduct activities in locations other than California if doing so promotes the Organization's tax-exempt mission of educating the general public on issues of public policy and promoting advances in such areas of public policy, as determined by the Organization's board of directors.

J. Laux
Internal Revenue Service

Pacific Atlantic Action Coalition
EIN: 83-0618466
Supplemental Information to Form 1024-A

April 26, 2019
Page 4

d. When or how often the activities occur.

The Organization's officers dedicate time as needed for the activities of the Organization. Currently, the officers dedicate approximately two hours per week to the activities of the Organization. Once the Organization is no longer in its initial start-up phase, the Organization's officers may dedicate more time to the activities of the Organization. In addition, if and when the Organization hires employees or, if appropriate, independent contractors, such persons will dedicate more time to the activities of the Organization.

e. What fees, if any, are charged and how you determine them.

The Organization does not and has no plans to charge fees for its activities and services. If, at a later point, the Organization decides to charge fees for its activities and services, the Organization will charge no more than fair market value for such activities and services pursuant to a policy approved by the Organization's board of directors.

f. What percentage of your time and resources you spend on the activities.

As noted in the exemption application, the Organization expects to devote the following percentage of time and/or resources to the following activities, in each case in furtherance of the Organization's tax-exempt mission: 40 percent to grantmaking; 40 percent to advocacy; and 20 percent to public education.

As noted above in response to Question 1.d, the Organization's officers currently dedicate approximately two hours per week to the activities of the Organization. Once the Organization is no longer in its initial start-up phase, the Organization's officers may dedicate more time to the activities of the Organization. In addition, if and when the Organization hires employees or, if appropriate, independent contractors, such persons will dedicate more time to the activities of the Organization.

J. Laux
Internal Revenue Service

Pacific Atlantic Action Coalition
EIN: 83-0618466
Supplemental Information to Form 1024-A

April 26, 2019
Page 5

DECLARATION

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.

Pacific Atlantic Action Coalition

By: Tom van Loben Sels
Tom van Loben Sels
Treasurer

INTERNAL REVENUE SERVICE

FAX TRANSMISSION
Cover SheetDate: March 28, 2019**To:** James P. Joseph, Esq.Address/Organization: Pacific Atlantic Action CoalitionFax Number: (202) 942-5999Office Number: 2029425355**From:** Joseph LauxAddress/Organization: Internal Revenue ServiceFax Number: (855) 296-9750Office Number: 513-263-3594

Number of pages:

Including cover page

Subject: Pacific Atlantic Action Coal POA !L1312 - Additional Info Request - Basic Letter 4-2017

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Pacific Atlantic Action Coalition
c/o James P. Joseph, Esq.
601 Massachusetts Ave. NW
Washington, DC 20001

Date:

March 28, 2019

Employer ID number:

83-0618466

Person to contact / ID number:

Joseph J Laux

ID# 31-08196

Contact telephone number:

513-975-6414

Contact fax number:

855-296-9750

Response due date:

April 25, 2019

Dear Applicant:

Why you are receiving this letter

We need more information to consider your determination letter request.

What you must do

Please provide the information requested and follow the submission instructions. You must submit your response by the due date above.

If you don't respond

If you don't respond to the Information Request by the due date, or don't provide all the requested information, we may close your case without making a determination. If so, we won't refund any user fee you paid, and you'll need to submit a new request and any applicable user fee payment if you want us to reconsider your request. Alternatively, if you haven't established that you meet the requirements for exemption for the subsection requested, we may make an adverse determination.

[In addition, if you don't provide the requested information by the due date, you may lose your rights to get a declaratory judgment. Under Internal Revenue Code (IRC) Section 7428(b)(2), you must exhaust all administrative remedies available to you within the IRS before a court will issue a declaratory judgment about your exempt status. This requirement means you must take all reasonable steps in a timely manner to secure a determination under IRS procedures, including providing the information we need to act on your request. If you fail to timely provide the requested information, you may lose your rights to obtain a declaratory judgment under Section 7428.

Additional information

If you have questions or need additional time to respond, call me at the number at the top of this letter. If you have concerns after speaking with me, you can call my supervisor Jovonnie Lewis at 513-975-6424.

Pacific Atlantic Action Coalition
83-0618466

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 1-877-777-4778.

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

Sincerely,

Joseph J Laux

Joseph J Laux
Exempt Organizations Specialist

Enclosure:
Information Request

Pacific Atlantic Action Coalition
83-0618466

Information Request First Request

Information we need to make our determination

1. Your application did not clearly describe your activities. Therefore, please provide a detailed description of your past, present, and future activities. In general, you should include:
 - a. What specific activities you conduct.
 - b. Who participates in the activities.
 - c. Where you conduct the activities.
 - d. When or how often the activities occur.
 - e. What fees, if any, are charged and how you determine them.
 - f. What percentage of your time and resources you spend on the activities.

How to submit the requested information (do's and don'ts)

- **Don't include** any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your application for exemption, we're generally required by law to make the application and the information you submit in response to this letter available for public inspection. If you have questions about the public inspection of your request or other documents, please call me.
- **Do include** the following declaration with your response, signed by one of your principal officers or directors:

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.

- **Do attach** a copy of the cover letter to your response. This enables us to quickly and accurately associate your response with your case file.
- **Do fax or mail** your response to:

Fax:
855 296 9750
ATT: Joseph J Laux
Room 6403
Group 7828

US Mail:
Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Joseph J Laux
Room 4511
Group 7828

Street Address (delivery service):
Internal Revenue Service
Exempt Organizations
550 Main St.
Cincinnati, OH 45201
ATT: Joseph J Laux
Room 6403
Group 7828

- **Don't provide** multiple copies of your response. Providing more than a single response may result in unnecessary delays in processing your response. We must process, assign, and review each piece of

Pacific Atlantic Action Coalition
83-0618466

correspondence submitted (whether fax or mail).

- **Do allow** adequate processing time if you want to call to verify we received your response. If you fax your response, allow a minimum of three workdays from the day you fax it. If you mail your response, allow a minimum of seven workdays from the day you mail it.

EXHIBIT H

PAAC IRS Form 990 Return for 2018-19, as filed
on May 21, 2019.

2049316623622 9

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information**A** For the 2018 calendar year, or tax year beginning

05/21, 2018, and ending

06/30, 2018

B Check if applicable:

- ☐ Address change
- ☐ Name change
- ☒ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

PACIFIC ATLANTIC ACTION COALITION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

314 LYTTON AVENUE, SUITE 200

City or town, state or province, country, and ZIP or foreign postal code

PALO ALTO, CA 94301

F Name and address of principal officer

MATT COHLER

314 LYTTON AVENUE, SUITE 200, PALO ALTO, CA 94301

D Employer identification number

83-0618466

E Telephone number

(650) 804-7100

G Gross receipts \$

868,293.

H(a) Is this a group return for subordinates?☐ Yes☒ No**H(b)** Are all subordinates included?☐ Yes☐ No

If "No," attach a list (see instructions)

I Tax-exempt status

501(c)(3)

☒

501(c)(4)

☐

(insert no)

4947(a)(1) or

527

J Website ▶ N/A**K** Form of organization☒ Corporation☐ Trust☐ Association☐ Other

▶

L Year of formation

2018

M State of legal domicile

CA

Part I Summary**1** Briefly describe the organization's mission or most significant activities: EDUCATE THE PUBLIC REGARDING PUBLIC POLICY ISSUES AND PROMOTE ADVANCES IN PUBLIC POLICY**2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a)

3

2.

4 Number of independent voting members of the governing body (Part VI, line 1b)

4

2.

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)

5

0.

6 Total number of volunteers (estimate if necessary)

6

2.

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a

0.

b Net unrelated business taxable income from Form 990-T, line 38

7b

0.

Revenue**8** Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

0.

434,400.

9 Program service revenue (Part VIII, line 2g)

0.

0.

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

0.

-507.

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

0.

0.

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

0.

433,893.

Expenses**13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0.

0.

14 Benefits paid to or for members (Part IX, column (A), line 4)

0.

0.

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

0.

0.

16a Professional fundraising fees (Part IX, column (A), line 11e)

0.

0.

b Total fundraising expenses (Part IX, column (D), line 25) ▶

0.

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

0.

0.

18 Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)

0.

0.

19 Revenue less expenses - Subtract line 18 from line 12

0.

433,893.

Net Assets or Fund Balances**20** Total assets (Part X, line 16)

Beginning of Current Year

End of Year

0.

433,893.

21 Total liabilities (Part X, line 26)

0.

0.

22 Net assets or fund balances - Subtract line 21 from line 20

0.

433,893.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

☒

Signature of officer

5/13/19

Date

☒

Signature of officer

TOM VAN LOBEN SELS

TREASURER

Type or print name and title

Print/Type preparer's name

Preparer's Signature

Date

Check ☐ if self-employed

PTIN

PAUL D KELLER

5/9/19

P00179519

Firm's name ▶ APERCEN PARTNERS LLC

Firm's EIN ▶ 26-2246506

Firm's address ▶ 314 LYTTON AVENUE, SUITE 200 PALO ALTO, CA 94301

Phone no 650-804-7100

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2018)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

- 1** Briefly describe the organization's mission
ATTACHMENT 1

- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
THE ORGANIZATION WILL PROMOTE PUBLIC POLICY CHANGE THROUGH
EDUCATION, ADVOCACY, GRANTMAKING AND OTHER ACTIVITIES, AND IT WILL
PROMOTE THE GENERAL WELFARE OF INDIVIDUALS AND THEIR COMMUNITIES
THROUGH PUBLIC EDUCATION AND BY ADVOCATING FOR BENEFICIAL CHANGES
IN PUBLIC POLICY. DURING ITS INITIAL YEAR ENDING JUNE 30, 2018,
THE ORGANIZATION WAS FUNDED BUT HAD NO OTHER ACTIVITIES.

4b (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ☐ 0.

BOM

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		X
b Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		X
c Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions).		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O		X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 0.		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter		
a Gross income from members or shareholders 11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O	16	X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b Enter the number of voting members included in line 1a, above, who are independent		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . .		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . .		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
 APERCEN PARTNERS LLC 314 LYTTON AVENUE, SUITE 200 PALO ALTO, CA 94301 650-804-7100

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MATT COHLER PRESIDENT/DIRECTOR	.50 0.	X		X				0.	0.	0.
(2) TOM VAN LOBEN SELS SECRETARY/TREASURER/DIRECTOR	.50 0.	X		X				0.	0.	0.
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

[illegible]

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 0.

		Yes	No
3	Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 0.		

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	434,400			
	g	Noncash contributions included in lines 1a-1f \$		434,400			
	h	Total. Add lines 1a-1f		434,400			
Program Service Revenue				Business Code			
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts).		112			112
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
		(i) Real	(ii) Personal				
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)		0			
	7a	(i) Securities	(ii) Other				
		433,781					
	b	Less cost or other basis and sales expenses		434,400			
	c	Gain or (loss)		-619			
	d	Net gain or (loss)		-619			-619
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a		0			
	b	Less direct expenses b		0			
	c	Net income or (loss) from fundraising events		0			
	9a	Gross income from gaming activities See Part IV, line 19 a		0			
	b	Less direct expenses b		0			
	c	Net income or (loss) from gaming activities		0			
	10a	Gross sales of inventory, less returns and allowances a		0			
b	Less cost of goods sold b		0				
c	Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue			Business Code				
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		0				
12	Total revenue. See instructions		433,893			-507	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	0.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	0.			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0.			
4 Benefits paid to or for members.	0.			
5 Compensation of current officers, directors, trustees, and key employees.	0.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.			
7 Other salaries and wages.	0.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	0.			
9 Other employee benefits.	0.			
10 Payroll taxes.	0.			
11 Fees for services (non-employees):				
a Management.	0.			
b Legal.	0.			
c Accounting.	0.			
d Lobbying.	0.			
e Professional fundraising services. See Part IV, line 17.	0.			
f Investment management fees.	0.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	0.			
12 Advertising and promotion.	0.			
13 Office expenses.	0.			
14 Information technology.	0.			
15 Royalties.	0.			
16 Occupancy.	0.			
17 Travel.	0.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.	0.			
19 Conferences, conventions, and meetings.	0.			
20 Interest.	0.			
21 Payments to affiliates.	0.			
22 Depreciation, depletion, and amortization.	0.			
23 Insurance.	0.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O).				
a				
b				
c				
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	0.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).	0.			

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	0.	1	0.
	2 Savings and temporary cash investments	0.	2	433,781.
	3 Pledges and grants receivable, net	0.	3	0.
	4 Accounts receivable, net	0.	4	0.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	-- --0.	5	-- --0.
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0.	6	0.
	7 Notes and loans receivable, net	0.	7	0.
	8 Inventories for sale or use	0.	8	0.
	9 Prepaid expenses and deferred charges	0.	9	0.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D			
	b Less accumulated depreciation	0.	10c	0.
	11 Investments - publicly traded securities	0.	11	0.
	12 Investments - other securities. See Part IV, line 11	0.	12	0.
	13 Investments - program-related. See Part IV, line 11	0.	13	0.
	14 Intangible assets	0.	14	0.
	15 Other assets. See Part IV, line 11	0.	15	112.
16 Total assets. Add lines 1 through 15 (must equal line 34)	0.	16	433,893.	
Liabilities	17 Accounts payable and accrued expenses	0.	17	0.
	18 Grants payable	0.	18	0.
	19 Deferred revenue	0.	19	0.
	20 Tax-exempt bond liabilities	0.	20	0.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0.	21	0.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0.	22	0.
	23 Secured mortgages and notes payable to unrelated third parties	0.	23	0.
	24 Unsecured notes and loans payable to unrelated third parties	0.	24	0.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	0.
	26 Total liabilities. Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0.	30	0.
	31 Paid-in or capital surplus, or land, building, or equipment fund	0.	31	0.
	32 Retained earnings, endowment, accumulated income, or other funds	0.	32	433,893.
	33 Total net assets or fund balances	0.	33	433,893.
34 Total liabilities and net assets/fund balances	0.	34	433,893.	

Form **990** (2018)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	433,893.
2	Total expenses (must equal Part IX, column (A), line 25)	2	0.
3	Revenue less expenses Subtract line 2 from line 1	3	433,893.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	0.
5	Net unrealized gains (losses) on investments	5	0.
6	Donated services and use of facilities	6	0.
7	Investment expenses	7	0.
8	Prior period adjustments	8	0.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	433,893.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

Form **990** (2018)

SCHEDULE M
(Form 990)Department of the Treasury
Internal Revenue Service**Noncash Contributions**

- Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
 ► Attach to Form 990.
 ► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018**Open to Public
Inspection**

Name of the organization

PACIFIC ATLANTIC ACTION COALITION

Employer identification number

83-0618466

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art	-	-	-	-
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	1.	434,400.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

For Paperwork Reduction Act Notice, see the Instructions for Form 990

Schedule M (Form 990) 2018

JSA

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Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

PART I, COLUMN (B)

THE NUMBER REPORTED IS THE NUMBER OF CONTRIBUTIONS.

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2018**Open to Public
Inspection**

Name of the organization

PACIFIC ATLANTIC ACTION COALITION

Employer identification number

83-0618466

PART VI, SECTION B, LINE 11B

FORM 990 IS PREPARED BY AUTHORIZED AGENTS OF THE ORGANIZATION AND
REVIEWED BY THE BOARD OF DIRECTORS BEFORE BEING FILED.

PART VI, SECTION B, LINE 12C

THE CONFLICT OF INTEREST POLICY COVERS DIRECTORS, OFFICERS, KEY
EMPLOYEES, COMMITTEE MEMBERS, SPOUSES OR DOMESTIC PARTNERS OF ANY OF THE
LISTED PEOPLE, AND FORMER OFFICERS, DIRECTORS OR KEY EMPLOYEES WHO SERVED
IN SUCH CAPACITY WITHIN THE FIVE PREVIOUS YEARS. IN CONNECTION WITH ANY
ACTUAL OR POSSIBLE CONFLICT OF INTEREST, A COVERED PERSON MUST
IMMEDIATELY DISCLOSE TO THE BOARD, COMMITTEE OR BOARD DESIGNEE THE
EXISTENCE AND NATURE OF HIS OR HER FINANCIAL INTEREST OR ANY DISCLOSABLE
RELATIONSHIPS. ALL NEWLY APPOINTED OR ELECTED BOARD MEMBERS OR OFFICERS
SHALL DISCLOSE ALL KNOWN CONFLICTS OF INTEREST AND DISCLOSABLE
RELATIONSHIPS UPON ASSUMPTION OF THEIR DUTIES, AND SHOULD A CONFLICT OF
INTEREST OR DISCLOSABLE RELATIONSHIP DEVELOP, MUST IMMEDIATELY DISCLOSE
TO THE BOARD, COMMITTEE OR BOARD DESIGNEE SUCH ACTUAL OR POSSIBLE
CONFLICT OF INTEREST OR DISCLOSABLE RELATIONSHIP. AFTER A POTENTIAL
CONFLICT HAS BEEN DISCLOSED, THE BOARD OR COMMITTEE SHALL DETERMINE IF A
CONFLICT OF INTEREST EXISTS. IF THE BOARD OR COMMITTEE DETERMINES THAT A
COVERED PERSON HAS A FINANCIAL INTEREST, THEN IT WILL BE INVESTIGATED AND
DETERMINED BY A MAJORITY VOTE OF THE DISINTERESTED BOARD MEMBERS WHETHER
THE TRANSACTION OR ARRANGEMENT IS IN THE ORGANIZATION'S BEST INTERESTS.

Name of the organization

PACIFIC ATLANTIC ACTION COALITION

Employer identification number

83-0618466

PART VI, SECTION B, LINES 15A-B

THE ORGANIZATION DOES NOT COMPENSATE ANY OFFICERS OR TOP OFFICIALS.

~~PART VI, SECTION C, LINE 19~~

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST WHEN
REQUIRED BY FEDERAL OR STATE LAW.

ATTACHMENT 1FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE MISSION OF THE ORGANIZATION IS TO EDUCATE THE GENERAL PUBLIC
REGARDING ISSUES OF PUBLIC POLICY AND TO PROMOTE AND BRING ABOUT
ADVANCES IN SUCH AREAS OF PUBLIC POLICY. THE ORGANIZATION WILL
PROMOTE PUBLIC POLICY CHANGE THROUGH EDUCATION, ADVOCACY, GRANTMAKING
AND OTHER PERMISSIBLE ACTIVITIES IN FURTHERANCE OF ITS EXEMPT
PURPOSE. THE ORGANIZATION PROMOTES THE GENERAL WELFARE OF INDIVIDUALS
AND THEIR COMMUNITIES THROUGH BOTH PUBLIC EDUCATION AND BY ADVOCATING
FOR BENEFICIAL CHANGES IN PUBLIC POLICY.

EXHIBIT I

Grant Agreement between PEC and SilverLining
Policy, Inc.

Matt Cohler
 Pacific Environmental Coalition
 314 Lytton Avenue
 Palo Alto, CA 94301
 matt@benchmark.com

Kelly Wanser
 SilverLining Policy, Inc.
 500 North Capital Street NW, Suite 210
 Washington, DC 20006

EIN: 83-3077934

July 7, 2020

RE: Grant from Pacific Environmental Coalition

Dear Ms. Wanser:

We are pleased to inform you that Pacific Environmental Coalition (“PEC”) has approved a cash grant of \$1,000,000 (the “Grant”) to SilverLining Policy, Inc. (“Grantee”). The Grant is subject to the terms and conditions set forth in this letter agreement (the “Agreement”). PEC reserves the right to terminate this Agreement and the Grant if a countersigned copy of this Agreement is not received by PEC within 30 days of the date first written above.

Use of Grant Funds

Grantee will use the grant to support the expansion of the Grantee’s budget over a 3 year period. Grantee will not directly or indirectly use the Grant funds to undertake any activity inconsistent with Section 501(c)(4) of the Internal Revenue Code of 1986, as amended (the “Code”). Further, Grantee will not use the Grant funds to conduct any “exempt function” within the meaning of Section 527(e)(2) of the Code.

Compliance with Laws

Grantee represents and warrants to PEC that (i) Grantee is legally authorized to enter into this Agreement; (ii) Grantee has complied with and will continue to comply with all applicable local, state, federal and international laws or requirements, including laws governing campaign finance and contacts with government officials (e.g., anti-bribery laws such as the Foreign Corrupt Practices Act) and anti-terrorism laws and sanctions, in connection with the performance of activities in connection with this Agreement; (iii) except as otherwise set forth in this Agreement, there is no agreement, written or oral, between PEC and Grantee whereby PEC may direct the activities of Grantee, including, if applicable, causing the selection of any government official to attend or participate in any event or activity of Grantee; (iv) Grantee exercises control over any such selection process and makes such selections completely independent of PEC; and (v) Grantee has at all times been exempt from income tax under Section 501(a) of the Code as an organization described in Section 501(c)(4) of the Code. Grantee acknowledges that PEC is relying upon the representations made by Grantee in this paragraph in determining that there is no legal impediment

to PEC making a grant to Grantee.

Payment of Grant

Subject to the terms and conditions of this Agreement, the Grant will be paid in one payment within 30 days of receipt by PEC of a countersigned copy of this Agreement.

PEC will be entitled to immediate repayment from Grantee of any unexpended Grant funds held by Grantee or to withhold payments of any Grant funds payable to Grantee, in each case, if (i) Grantee breaches any representations or warranties it made in this Agreement; (ii) Grantee fails to comply with the terms of this Agreement; or (iii) if PEC is not satisfied that Grantee is accomplishing the purposes for which the Grant was made.

Reports and Monitoring

No formal reports are required.

Grant Disclosure and Publicity

PEC supports transparency and will disclose its grants as required by law. This data generally includes grantee name, grant amount, duration, award date and purpose. No permission from Grantee is required for PEC to share this information. To ensure that PEC's grant making programs are portrayed accurately, Grantee will not make any use of PEC's brand or marks, such as its trademarks, logos, service names, service marks or the like, or names of its employees, in cases including, but not limited to, titles of programs, research reports, paid advertisements, press releases, meeting materials and digital content, without PEC's prior written consent, which may be withheld in PEC's sole and absolute discretion.

Confidentiality

Grantee will not disclose the terms of this Agreement nor any other information identified as confidential or that a reasonable person would understand to be confidential in nature without prior written approval from PEC, which may be withheld in PEC's sole and absolute discretion.

Notification

Grantee agrees to notify PEC immediately in the event that Grantee is unable to use any portion of the Grant funds as provided in this Agreement or is otherwise unable to comply with the terms of this Agreement. Such notification will be provided in writing, which may be by electronic mail, to the PEC representative listed on the first page of this Agreement.

Indemnification

Grantee hereby agrees to indemnify and hold harmless PEC and its affiliates and its and their directors, managers, officers, employees, and agents (collectively, the "Indemnified Parties") from and against any and all rights, claims, demands, causes of action, losses, liabilities, obligations, damages, and expenses (including attorneys' fees and expenses), which they may incur or be obligated to pay in any action, claim, or proceeding by any third party against them or

any of them, to the extent arising from or related to (a) any breach by Grantee, or any of its employees, volunteers, contractors, representatives, or agents (including staff members) acting in their capacity as representatives of Grantee, of any of the representations, warranties, covenants or obligations made by Grantee in this Agreement, or (b) any negligent, willful or fraudulent acts or omissions of Grantee, or any of its employees, volunteers, contractors, representatives, or agents (including staff members) in connection with the use of the Grant.

Governing Law

This Agreement will be governed in accordance with the laws of the State of California applicable to agreements made and performed there, without regard to its conflicts of law principles.

Dispute Resolution

Disputes between Grantee and PEC will be resolved using a 3-stage process, to the extent necessary:

(i) we each agree to meet in good faith and confidentially to discuss a mutually amicable resolution to the matter. While we believe that most problems can be resolved by communication and discussion, if that is unsuccessful, then

(ii) within 30 days of written notice by either of us to the other requesting confidential external mediation, we will both meet in good faith, with each of us having a person present with the authority to resolve the matter, with a mutually agreeable external mediator for confidential non-binding mediation; if that fails to resolve the dispute, then within 30 days of concluding the external mediation, the dispute shall be resolved solely by neutral, confidential, binding arbitration pursuant to the substantive and procedural provisions of the Federal Arbitration Act, 9 U.S.C. Sections 1-16. Any arbitration will be administered by JAMS before a retired state or federal court judge or, if the amount in dispute exceeds \$1 million, a panel of three such judges, under the auspices and the Comprehensive Arbitration Rules and Procedures of JAMS. The arbitrator(s), and not any federal, state or local court or agency, shall have the exclusive authority to fully and finally resolve any dispute relating to any services provided or requested to be provided by the Grantee to PEC, including, without limitation, the interpretation, applicability, enforceability or formation of this Agreement. This confidential arbitration will be the sole and final means of resolving such disputes, and both parties waive their rights to resolve disputes by jury trial or any other court proceedings. Each party also waives any right to obtain punitive or exemplary damages, and the arbitrators shall not have the authority to award any such damages. The arbitration proceedings and any arbitration award that results from these proceedings shall be confidential, unless disclosure is otherwise required by law or judicial decision. This obligation survives the termination of this Agreement.

Assignment

Neither this Agreement nor any of the rights, interests or obligations under this Agreement may be assigned, in whole or in part, by operation of law or otherwise, by Grantee without the prior written consent of PEC, which may be withheld in PEC's sole and absolute discretion.

Entire Agreement

This Agreement constitutes the entire agreement between the parties with respect to the Grant and supersedes all other agreements, promises, representations, negotiations, or proposals, whether written or oral, and may not be amended or modified except in a writing executed by both parties.

* * *

If this Agreement correctly sets forth your understanding of the terms and conditions of the Grant, please countersign and return a copy.

Sincerely,

Pacific Environmental Coalition

By: _____
Matt Cohler
President

Date: 7/7/20_____

AGREED AND ACCEPTED:

SilverLining Policy, Inc.

By: _____
Kelly Wanser
President

Date: _____

EXHIBIT J

PEC Grant Summary Chart

Pacific Environmental Coalition (“PEC”) Grant Summary Chart

Date of grant:	Name of grantee:	Type of grantee:	General or project support:	527 activity:	Amount of grant:	Board approval:
2/13/2020	Unite the Country	Super PAC	General support	Permitted	\$300,000	Yes, Unanimous Written Consent
2/13/2020	VoteVets PAC	Hybrid PAC	General support	Permitted	\$250,000	Yes, Unanimous Written Consent
2/21/2020	ACRONYM	501(c)(4)	General support	Permitted for \$500,000; Prohibited for \$1,000,000	\$1,500,000	Yes, Unanimous Written Consent
2/21/2020	Big Tent Project Fund	501(c)(4)	General support	Permitted	\$100,000	Yes, Unanimous Written Consent
3/5/2020	Center for Voter Information	501(c)(4)	General support	Prohibited	\$337,500	Yes, Unanimous Written Consent
5/14/2020	Senate Majority PAC	Super PAC	General support	Permitted	\$500,000	Yes, Unanimous Written Consent
6/1/2020	Pacific Atlantic Action Coalition	501(c)(4)	General support	Prohibited	\$10,000	Yes, Unanimous Written Consent
7/23/2020	SilverLining Policy, Inc.	501(c)(4)	General Support	Prohibited	\$1,000,000	Yes, Unanimous Written Consent
8/3/2020	Environmental Defense Action Fund	501(c)(4)	General support	Prohibited	\$500,000	Yes, Unanimous Written Consent
8/12/2020	Pacific Atlantic Action Coalition	501(c)(4)	General support	Prohibited	\$500,000	Yes, Unanimous Written Consent
8/18/2020	Defending Democracy Together	501(c)(4)	General support	Prohibited	\$1,000,000	Yes, Unanimous Written Consent
8/18/2020	WorkMoney Inc	501(c)(4)	General support	Prohibited	\$1,000,000	Yes, Unanimous Written Consent

EXHIBIT K

PAAC Grant Summary Chart

Pacific Atlantic Action Coalition ("PAAC") Grant Summary Chart

Date of grant:	Name of grantee:	Type of grantee:	Amount of grant:	General or project support:	527 activity:	Board approval:
7/18/2018	Senate Majority PAC	Super PAC	\$200,000	General support	Permitted	Yes, Unanimous Written Consent
7/31/2018	New Nation Rising Action Fund	501(c)(4)	\$233,000	General support	Prohibited	Yes, Unanimous Written Consent
8/13/2020	Govern for California	501(c)(4)	\$250,000	General support	Prohibited	Yes, Unanimous Written Consent