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FILED
In the office of the Secretary of State
of the State of California

NOV 9 1983

MARCH FONG EU, Secretary of State
By Gloria Carroll
Deputy

ARTICLES OF INCORPORATION

OF

WINGS OF ROGALLO NORTHERN CALIFORNIA HANG GLIDER ASSOCIATION

1. The name of this corporation is Wings of Rogallo Northern California Hang Glider Association.

2. A. This corporation is a nonprofit mutual benefit corporation and is organized under the Nonprofit Mutual Benefit Corporation law. The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under such law.

B. The specific purpose of this corporation is to provide an organization to improve the sport of hang gliding by acquiring flying sites by working with government agencies or private individuals, promoting safety, improving the public image of the sport, and fostering the exchange of information among flyers.

3. The name and address in the State of California of this corporation's initial agent for service of process is:

George F. Pierson
2681 Plaza Americas
San Jose, CA 95132

4. Notwithstanding any of the above statements of purpose and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purposes of this corporaton.

5. If this organization holds any event(s) to which members of the general public are invited to observe or participate in for a fee, the income from the general public, less a proportional share of the expenses which will not benefit members, will be paid over to an organization which is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code on an annual basis.

Dated: 9-7-83

Donald S. Honigman
DONALD S. HONIGMAN, Incorporator

I declare I am the person who executed the foregoing Articles of Incorporation which execution is my act and deed.

Donald S. Honigman
DONALD S. HONIGMAN

NOV 9 1983



STATE OF CALIFORNIA

FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95867

November 7, 1983

In reply refer to
342:APP:EW:sm:g

Wings of Rogallo, Northern California
Hang Glider Association
c/o George Pierson
2681 Plaza Americas
San Jose, CA 95132

Purpose : Social and Recreational
Code Section : 23701g
Form of Organization : Corporation
Accounting Period Ending:
Organization Number :

On the basis of your stated purposes and the understanding that your present operations will continue or will be as proposed in your application, you are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above. Any changes in operation, character or purposes must be reported to this office immediately for consideration of their effect upon your exempt status. You also must report any change in name or address.

You are required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 60 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

D. Hareid, Supervisor
Exempt Audit Unit
Telephone (800) 852-7050

cc: Secretary of State

Enc.

FTB 4207-ATS (REV. 10-81/8-83)

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