TTX Cert#: 0967640

Current: JUL 27 2018

ICE USE ONLY

ABOVE FOR OF

THIS STATEMENT IS A **PUBLIC** RECORD (SEE REVERSE SIDE FOR LEGAL REQUIREMENTS AND INSTRUCTIONS)

San Francisco County Clerk

1 Dr. Carlton B. Goodlett Place, Room 168 San Francisco, CA 94102-4678 www.sfgov.org/countyclerk ENDORSED

A-0382358-00

FILED

SAN FRANCISCO County Clerk

JUL 27, 2018

FILING FEE: (See website for methods of payment) \$53.00 For 1st Business Name and 1st Registrant

\$13.00 For each additional business name or each additional registrant (owner) on <u>SAME statement</u> ITEMS #1 THROUGH #6 MUST BE LEGIBLE AND FULLY COMPLETED; SUBMIT FORM IN DUPLICATE

FICTITIOUS BUSINESS NAME STATEMENT

Deputy County Clerk

WRESTLERS WITHOUT BORDERS	•					
WRESTIANG WITHOUT DOWNS						
2. 63 WHITNEY ST, SAN FRANCISCO, CA 94131						
Street Address, City, State and Zip code of Principal Place of Business (P.O.	Box NOT allowed) Must enter country of FBN ADDRESS: SAN FRANCISCO					
	SAN FRANCISCO					
3. EUGENE A DERMODY						
Full name of registrant/owner #1 (If Corporation or Limited Liability Company, also indicate State of incorporation or organization, e.g. (CA), (DE), etc)	Full name of registrant/owner #2 (If Corporation or Limited Liability Company, also indicate State of incorporation or organization, e.g. (CA), (DE), etc)					
63 WHITNEY ST.						
Residence Address (P.O. Box <u>NOT</u> allowed)	Residence Address (P.O. Box NOT allowed)					
SAN FRANCISCO, CA 94131						
City, State and Zip Code	City, State and Zip Code					
Full name of registrant/owner #3 (If Corporation or Limited Liability Company, also indicate State of incorporation or organization, e.g. (CA), (DE), etc) Residence Address (P.O. Box NOT allowed)	Full name of registrant/owner #4 (If Corporation or Limited Liability Company, also indicate State of incorporation or organization, e.g. (CA), (DE), etc) Residence Address (P.O. Box NOT allowed)					
City, State and Zip Code	City, State and Zip Code					
4. The business is conducted by:						
 The registrant commenced to transact business under the finames listed above on: (enter EXACT date OR if future date) 						
Section 17913 of the Business and Professions Code that the registrant knone thousand dollars (\$1000).) If registrant other than Corp. or LLC, signification Signed Signature Printed Name EVICENE A DERMODY	d correct. (A registrant who declares as true any material matter pursuant to nows to be false is guilty of a misdemeanor punishable by a fine not to exceed at is a Corporation or Limited Liability Company, sign below on or LLC Name:					

NOTICE—IN ACCORDANCE WITH SUBDIVISION (a) OF SECTION 17920, A FICTITIOUS NAME STATEMENT GENERALLY EXPIRES AT THE END OF FIVE YEARS FROM THE DATE ON WHICH IT WAS FILED IN THE OFFICE OF THE COUNTY CLERK, EXCEPT, AS PROVIDED IN SUBDIVISION (b) OF SECTION 17920, WHERE IT EXPIRES 40 DAYS AFTER ANY CHANGE IN THE FACTS SET FORTH IN THE STATEMENT PURSUANT TO SECTION 17913 OTHER THAN A CHANGE IN THE RESIDENCE ADDRESS OF A REGISTERED OWNER. A NEW FICTITIOUS BUSINESS NAME STATEMENT MUST BE FILED BEFORE THE EXPIRATION. THE FILING OF THIS STATEMENT DOES NOT OF ITSELF AUTHORIZE THE USE IN THIS STATE OF A FICTITIOUS BUSINESS NAME IN VIOLATION OF THE RIGHTS OF ANOTHER UNDER FEDERAL, STATE, OR COMMON LAW (SEE SECTION 14411 ET SEQ., BUSINESS AND PROFESSIONS CODE).

CERTIFICATION

I hereby certify that the foregoing is a correct copy of the original on file with the San Francisco County Clerk.

GISELLE ROMO
Deputy County Clerk

da ----

Rev. 07/01/2018



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 9/4/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

ti	nis certificate does not confer rights t	to the cert	ificate holder in lieu of s).	-				
	DUCER	CONTACT NAME: Rita.Nicholson									
Commercial Lines - (800)-332-9256				PHONE (A/C, No, Ext): 720.543.8803 FAX (A/C, No): 855-669-8729						9-8729	
USI Insurance Services National, Inc.				E-MAIL ADDRESS: rita.nicholson@usi.com							
90 South Cascade Ave, Ste 940				INSURER(S) AFFORDING COVERAGE						NAIC#	
Colorado Springs, CO 80903				INSURER A: Everest National Insurance Company						10120	
INSURED				INSURER B:							
United States of America Wrestling Association, Inc.			INSURE	RC:							
6155 Lehman Drive				INSURER D :							
					INSURER E :						
Colorado Springs, CO 80918 COVERAGES CERTIFICATE NUMBER: 13397955					INSURER F:						
of other lands on the					REVISION NUM						
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.											
INSR	TYPE OF INSURANCE	ADDL SUBR	POLICY NUMBER		POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)		LIMITS	S		
Α	X COMMERCIAL GENERAL LIABILITY		SI8ML01584-181		9/1/2018	9/1/2019	EACH OCCURRENC		s	1,000,000	
/٦	CLAIMS-MADE X OCCUR		5.5ME01007-101		3/1/2010	3/1/2013	DAMAGE TO RENTE PREMISES (Ea occu	ED	\$	1,000,000	
							MED EXP (Any one p	-	S	5,000	
							PERSONAL & ADV I	NJURY	\$	1,000,000	
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREG	SATE	\$	2,000,000	
	X POLICY PRO- JECT LOC						PRODUCTS - COMP	P/OP AGG	\$	2,000,000	
	OTHER: AUTOMOBILE LIABILITY						GEN AGG CAP COMBINED SINGLE	LIMIT	\$	25,000,000	
	ANY AUTO						(Ea accident) BODILY INJURY (Pe	er person)	\$	Matter all all and an artist and an artist and an artist and an artist and artist artist and artist and artist artist and artist artist and artist artist artist and artist art	
	OWNED SCHEDULED AUTOS ONLY						BODILY INJURY (Pe	er accident)	\$		
	HIRED NON-OWNED AUTOS ONLY						PROPERTY DAMAG (Per accident)	E	\$	Andrews and an annual state of the state of	
	AUTOS GIVET						(Fer accident)		\$		
Α	UMBRELLA LIAB X OCCUR		SI8EX00989-181	***************************************	9/1/2018	9/1/2019	EACH OCCURRENC	· -	\$	5,000,000	
, ,	X EXCESS LIAB CLAIMS-MADE						AGGREGATE		\$	\$5,000,000	
	DED RETENTION\$								\$		
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY				nik törmövi kislan kossa vistos asta vide vistos (arvat asta vide vide vide vide vide vide vide vide	er inte son en der er en	PER STATUTE	OTH- ER	***************************************	*****************	
ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?		N/A					E.L. EACH ACCIDEN		\$	14	
	(Mandatory in NH)	14 (24					E.L. DISEASE - EA E	MPLOYEE	\$		
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLI	ICY LIMIT	\$		
DESC	CRIPTION OF OPERATIONS / LOCATIONS / VEHICL	ES (ACORD	101, Additional Remarks Schedul	e, may be	attached if more	space is require	ed)				
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Named Insured Includes Golden Gate Wrestling Club. Coverage applies to the above with respect to sanctioned events, club practices, club fundraisers and meetings. This certificate of liability insurance is in effect for chartered club practices, of which all participants MUST be individual members of USA Wrestling. No liability coverage extends to any event that the club may host.											
					***************************************	***************************************					
CE	RTIFICATE HOLDER			CANC	ELLATION	PERSONAL PROPERTY OF THE PERSON NAMED OF THE P					
Golden Gate Wrestling Club 63 Whitney St. Eureka Valley Rec 100 Collingwood St. SF CA 94114 (practice space) San Francisco CA 94131				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.							
				AUTHORIZED REPRESENTATIVE Gen Brandon							



CERTIFICATE OF LIABILITY INSURANCE

9/18/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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t	nis certificate does not confer rights t	o the	certi	ficate holder in lieu of su).	•				
	DUCER		CONTACT NAME: Rita.Nicholson									
Commercial Lines - (800)-332-9256				PHONE (A/C, No, Ext): 720.543.8803 FAX (A/C, No): 855-669-8729					69-8729			
US	I Insurance Services National, Inc.				E-MAIL ADDRESS: rita.nicholson@usi.com							
90 South Cascade Ave, Ste 940					INSURER(S) AFFORDING COVERAGE					NAIC#		
Colorado Springs, CO 80903					INSURER A: Everest National Insurance Company					10120		
INSURED					INSURE							
United States of America Wrestling Association, Inc.					INSURE							
6155 Lehman Drive					INSURE							
						INSURER E :						
Colorado Springs, CO 80918					INSURE							
COVERAGES CERTIFICATE NUMBER: 13421734												
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INSR	TYPE OF INSURANCE	ADDL S		POLICY NUMBER		POLICY EFF (MM/DD/YYYY)	POLICY EXP	L	MITS			
А	X COMMERCIAL GENERAL LIABILITY			SI8ML01584-181		9/1/2018	9/1/2019	EACH OCCURRENCE	s	1,000,000		
, ,	CLAIMS-MADE X OCCUR		-			0/1/2010	0/ 1/2010	DAMAGE TO RENTED PREMISES (Ea occurrence)	s	1,000,000		
						8 8 8 8 8 8 8 8		MED EXP (Any one person)	s	5,000		
								PERSONAL & ADV INJURY	s	1,000,000		
	GEN'L AGGREGATE LIMIT APPLIES PER:		***************************************					GENERAL AGGREGATE	\$	2,000,000		
	X POLICY PRO- JECT LOC							PRODUCTS - COMP/OP AG	G \$	2,000,000		
	X OTHER: Abuse & Molestation							GEN AGG CAP	s	25,000,000		
	AUTOMOBILE LIABILITY						***************************************	COMBINED SINGLE LIMIT (Ea accident)	\$			
	ANY AUTO OWNED SCHEDULED						***************************************	BODILY INJURY (Per person) \$			
	AUTOS ONLY AUTOS HIRED NON-OWNED						and the state of t	BODILY INJURY (Per accide	nt) \$			
	AUTOS ONLY AUTOS ONLY						and the state of t	PROPERTY DAMAGE (Per accident)	S			
						******************************			\$	MC-0000-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		
Α	UMBRELLA LIAB X OCCUR			SI8EX00989-181		9/1/2018	9/1/2019	EACH OCCURRENCE	\$	5,000,000		
	X EXCESS LIAB CLAIMS-MADE						are are a constituent of the con	AGGREGATE	\$	\$5,000,000		
	DED RETENTION \$ WORKERS COMPENSATION							PER OTH	\$			
AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE Y / N			***************************************				a constant of the constant of	STATUTE LER				
OFFICER/MEMBEREXCLUDED?		N/A	000000000000000000000000000000000000000				-	E.L. EACH ACCIDENT	\$			
	(Mandatory in NH) If yes, describe under							E.L. DISEASE - EA EMPLOY				
	DÉSCRIPTION OF OPERATIONS below		-					E.L. DISEASE - POLICY LIM	T S			
		101111111111111111111111111111111111111					TO THE PARTY OF TH					
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Named Insured Includes Golden Gate Wrestling Club. The general liability and excess liability includes an automatic additional insured endorsement that provides additional insured status to the Certificate holder.only when there is a written contract that requires such status, and only with regard to work performed on behalf of the named insured. This certificate of liability insurance is in effect for chartered club practices, of which all participants MUST be individual members of USA Wrestling. No liability coverage extends to any event that the club may host.												
CEI	RTIFICATE HOLDER		CANCELLATION									
CERTIFICATE HOLDER						LLLAIIUN						
City & County of San Francisco San Francisco Dept of Park and Recreation 501 Stanyan Street				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.								
San Francsico CA 94117					AUTHOR	RIZED REPRESEN		<i>D</i> 6				
					gearn Sporton							

This certificate does not authorize the person to whom it is issued to conduct any unlawful business, nor any lawful business in any illec manner. This certificate does not anthorize the conduct of any business within the Givanid County of San Francisco without strictly complying with all the provisions of other city ordinances, including activities that require a Cestificate of Authority or permit(s) from an other office of the City and County of San Francisco. This recollicate does not replace any pennit required under Tederal and State laws, and is not a Certificate of Authorny to collect third party taxes.

This certificate indicates that the person named has complied with the provisions of Article 12 of San Francisco Business and Tax Regulations Code that require all persons conjuged in any business activity within the city to register with the City and County of San Francisco. It is valid until expiration date indicated begins

Any violation of the code may be grounds for suspension and/or revocation of this retificate and may subject the bearer to administrative citations pursuant to Section 6.79 3fa). Further, per Section 6.17 5, your busing Secublection acollection cost per delinquent deadline and tax type

NONESZAKONAKI ZANID NONESZAKKEZEKAKE

BUSINESS REGISTRATION CERTIFICATE

RENEW BY DATE 05-31-2018

EXPIRATION DATE 06-30-2018

2017-18

BUSINESS ACCOUNT NUMBER 0927640

LOCATION ID 0927640-01-001

BUSINESS LOCATION

TRADE NAME (DBA) **GOLDEN GATE WRESTLING CLUB**

63 WHITNEY ST

BUSINESS

THIRD PARTY TAX COLLECTOR

CITY AND COUNTY OF SAN FRANCISCO

OFFICE OF THE TREASURER & TAX COLLECTOR

DERMODY EUGENE A JR

PARKING TAX

TRANSIENT OCCUPANCY TAX

DERMODY EUGENE A JR 63 WHITNEY ST SAN FRANCISCO CA 94131-2742

José Cisneros

David Augustine Treasurer Tax Collector

2017-18

BUSINESS REGISTRATION CERTIFICATE

RENEW BY DATE 05-31-2018

EXPIRATION DATE 06-30-2018

BUSINESS ACCOUNT NUMBER 0927640

LOCATION ID 0927640-02-001

BUSINESS LOCATION

WRESTLERS WITHOUT BORDERS

63 WHITNEY ST

BUSINESS

TRADE NAME (DBA)

THIRD PARTY TAX COLLECTOR

CITY AND COUNTY OF SAN FRANCISCO

OFFICE OF THE TREASURER & TAX COLLECTOR

DERMODY EUGENE A JR

PARKING TAX

TRANSIENT OCCUPANCY TAX

DERMODY EUGENE A JR 63 WHITNEY ST SAN FRANCISCO CA 94131-2742

José Cisneros

Treasurer

David Augustine

Tax Collector

POST CLEARLY VISIBLE AT THIS BUSINESS LOCATION POST CLEARLY VISIBLE AT THIS BUSINESS LOCATION

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201 IN 5

Date: MAR 0 3 2010

GOLDEN GATE WRESTLING CLUB C/O EUGENE DERMODY 63 WHITNEY ST SAN FRANCISCO, CA 94131

Employer Identification Number: 94-3066984 DLAN: 17053243325049 Contact Person: PAULA HARRELL ID# 31608 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: ___170(b)(1)(a)(vi)____ Form 990 Required: Yes Effective Date of Exemption: August 22, 1988 Contribution Deductibility: Addendum Applies:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.



In reply refer to 755: AFF: ARJ

April 25, 2011

GOLDEN GATE WRESTLING CLUB % EUGENE DERMODY 63 WHITNEY ST SAN FRANCISCO SAN FRANCISCO CA 94131-2742

> CALIFORNIA 5 NIC(3)

Purpose

SCHOOL

Code Section

23701d Corporation

Form of Organization

December 31

Accounting Period Ending;

9763581 Organization Number

EXEMPT ACKNOWLEDGEMENT LETTER

This letter acknowledges that the Franchise Tax Board (FTB) has received your federal determination letter that shows exemption under Internal Revenue Code (IRC) Section (501(c)(3)) Under California law, Revenue and Taxation Code (R&TC) Section 23701d(c)(1) provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status pursuant to Section 501(c)(3) of the IRC.

The effective date of your organization's California tax-exempt status is 08/22/1988.

R&TC Section 23701d(c)(1) further provides that the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status under IRC Section 501(c)(3).

Under R&TC Section 23701d(c), any change to your organization's operation, character, or purpose that has occurred since the federal exemption was originally granted must be reported immediately to this office.

Additionally, organizations are required to be organized and operating for nonprofit purposes to retain California tax-exempt status.

For filing requirements, get FTB Pub. 1068, Exempt Organizations -Filing Requirements and Filing Fees. Go to ftb.ca.gov and search for 1068.

Note: This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at boe.ca.gov.

A JENKINS EXEMPT ORGANIZATIONS BUSINESS ENTITIES SECTION TELEPHONE (916) 845-4605 FAX NUMBER (916) 845-9029

RTF:

Gene Dermody

501c(4)

FEDERAL NON PROFIT Department of the Treasury

Internal Revenue Service District Director

> P D BOX 36001 STOP SF-4-4-46 SAN FRANCISCO, CA 94102

Date: AUG. 22, 1988

-> GOLDEN GATE WRESTLING CLUB 63 NH(THEY STREET SAN FRANCISCO, CA 94131

SOLIAL ARE

Employer Identification Mumber: 94-3066984 Case Munbers 958166018 Contact Person: ROLAND FORTLER Contact Talephone Number: (415) 556-0319

Internal Revenue Code Section 501(c)(4) < Accounting Period Endings December 31 Form 990 Required: Yes Caveat Applies: Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of examption, we have determined you are except from Federal income tax under the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unapployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address thee to this office.

If your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name and address.

The heading of this letter indicates whether you must file form 990, Return of Organization Exampt from Income Tax. If Yes is indicated. you are only required to file Form 990 if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law provides for a penalty of \$10 a day, up to a maxisus of \$5,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete. So please make sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under saction 511 of the

ByLaws Golden Gate Wrestling Club (GGWC) page#10 of 11 February 15, 2010

CALIFORINIA NON PROFIT STATUS 5810(4)



PRANCHISE TAX BOARD F.O. EOX 851 SACRAMENTO, GA 95812-9851 July 26, 1989

In reply refer to 34446 PPTS

GOLDEN GATE MRESTLING CLUB & C/O EUGENE A. DERMODY, JR. 63 WHITHEY STREET SAN FRANCISCO CA 94131

Purpose : SOCIAL WELFARE Code Section : 23701£ Form of Organization : Association Accounting Period Ending: December 31 Organization Number : 9763581

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on your stated purposes and with the understanding that your present operations will continue or will be as proposed in your application. Any changes in operation, character, or purposes must be reported to this office immediately for consideration of their effect upon your exampt status. You must also report any change in name or address.

In the event of a change in relevant statutory, administrative, judicial case law, a change in faderal interpretation of faderal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

You may be required to file form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please see annual instructions with forms for requirements.

GALIFORNIA STATE BOARD OF EQUALIZATION

SELLER'S PERMIT

ACCOUNT NUMBER

1/1/2000 SR BH 97-738405

GOLDEN GATE WRESTLING CLUB EUGENE A: DERMODY, JR. 63 WHITNEY STREET SAN FRANCISCO, CA 94131

IS HEREBY AUTHORIZED PURSUANT TO BALES AND USE TAX LAW TO ENGAGE IN THE BUSINESS OF SELLING TANGBLE PERSONAL PROPERTY AT THE ABOVE LOCATION

THIS PERMIT IS VALID UNTIL REVOKED OR CANCELED BUT IS NOT TRANSFERABLE. IF YOU SELL YOUR BUSINESS, OR DROP OUT OF A PARTNERSHIP, NOTIFY US OR YOU COULD BE RESPONSIBLE FOR SALES AND USE TAXES OWED BY THE NEW OPERATOR OF THE BUSINESS.

THIS PERMIT DOES NOT AUTHORIZE THE HOLDER TO E N G A GE IN ANY BUSINESS CONTRARY TO LAWS REGULATING THAT B U S I N E S O A TO POSSESS OR OPERATE ANY ILLEGAL DEVICE.

Not valid at any other address

FOR GENERAL TAX QUESTIONS, PLEASE TELEPHONE OUR INFORMATION CENTER AT 1-800-400-7115.

BOE-442-R REV. 13 (6-00)

NOTICE TO INDIVIDUALS REGARDING INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code Section 405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to appropriate information requested by an application for a permit or license could result in your not being issued a permit or license. In provide all of the required information required by an application, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105275-105310; Clgarette and Tobacco Products Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105275-105310; Clgarette and Tobacco Products Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 43001-43851; Integrated Waste Management Fee, Sections Resources Surcharge, Sections 4001-40216; Hazardous Substances Tax, Sections 43001-43851; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead 45001-45984; International Fuel Tax Agreement, Sections 9401-9435; Motor Vehicle Fuel License Tax, Sections 1840-1841; Sales and Use Tax, Fees, Sections 46001-46751, Government Code, Sections 8670.1-8670.53; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381, Public Resources Code, Sections 42860-42895; Underground Storage Tank Maintenance Fee, Sections 50101-50161, Health & Safety Code, Sections 25280-25299.96; Use Fuel Tax, Sections 8601-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding paragraph. This includes the determination and collection of the correct amount of tax, information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Agriculture, Defense, Justice; Federal Bureau of Investigation; Exposition and Feirs; Food & Agriculture; Board of Forestry; Forest Products Commission; Employment Development Department Energy Commission; Exposition and Feirs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization, Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information your local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-6464, are: Sales and Use Tax, Deputy Director, Sales and Use Tax Department, 450 N Street, MiC:43, Sacramento, CA 95814; Excise Taxes, Fuel Taxes and Environmental Fees, Deputy Director, Special Taxes Department, 450 N Street, MiC:63, Sacramento, CA 95814; Property Taxes, Deputy Director, Property Taxes Department, 450 N Street, MiC:63, Sacramento, CA 95814; Property Taxes, Deputy Director, Property Taxes Department, 450 N Street, MiC:63, Sacramento, CA 95814; Property Taxes, Deputy Director, Property Taxes

^{*}All references are to the California Flevenue and Taxatlon Code unless otherwise indicated. BOE-324-A REV. 9 (8-97)

IRS 581C(4

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1.800.887.1373

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ID# 95215

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

DEPARTMENT OF THE TREASURY

MAY 21 2002

Date:

WRESTLERS WITHOUT BORDERS C/O ALISON AUSTIN

799 CASTRO ST

SAN FRANCISCO, CA 94114-0000

Employer Identification Number: 94-3401539

DLN:

17053016040042

Contact Person:

JOANN DUNHAM

Contact Telephone Number:

(877) 829-5500

Internal Revenue Code Section 501(c)(4)

Accounting Period Ending:

August

Form 990 Required:

Addendum Applies:

No

Dear Applicant:

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

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

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

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth

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WRESTLERS WITHOUT BORDERS

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

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

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

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

Based on information you supplied, we recognize you as exempt from Federal income tax for the period July 21, 2001, your formation or incorporation

Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum

Letter 948 (DO/CG)

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WRESTLERS WITHOUT BORDERS

applies, the enclosed addendum is an integral part of this letter.

Gene Dermody

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

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

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

Steven Mille

Steven T. Miller Director, Exempt Organizations