

Form **8718**

(Rev. January 1998)  
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.)

For IRS Use Only

Control number \_\_\_\_\_

Amount paid \_\_\_\_\_

User fee screener \_\_\_\_\_

1 Name of organization  
**REELRADIO, INC.**

2 Employer Identification Number  
**94 | 3360644**

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

### 3 Type of request

Fee

- a  Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
  - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years . . . ▶ \$150
- Note:** If you checked box 3a, you must complete the Certification below.

### Certification

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization  
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

- b  Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
  - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . . . . . ▶ \$500
- c  Group exemption letters . . . . . ▶ \$500

### Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 98-8, 1998-1, I.R.B. 225.

Check the box on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service 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.

Send the determination letter application and Form 8718 to:  
Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192  
If you are using express mail or a delivery service, send the application and Form 8718 to:  
Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

Attach Check or Money Order Here

## Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0056  
 Note: If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Complete the Procedural Checklist on page 8 of the instructions.**

**Part I Identification of Applicant**

<b>1a</b> Full name of organization (as shown in organizing document)  REELRADIO, INC.	<b>2</b> Employer identification number (EIN) (If none, see page 3 of the <b>Specific Instructions</b> .) 94   3360644
<b>1b</b> c/o Name (if applicable)  Richard W. Irwin	<b>3</b> Name and telephone number of person to be contacted if additional information is needed  Richard W. Irwin 916-927-3537
<b>1c</b> Address (number and street) <span style="float: right;">Room/Suite</span>  216 Grace Avenue	
<b>1d</b> City, town, or post office, state, and ZIP + 4. If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 3.  Sacramento, CA 95838-2035	<b>4</b> Month the annual accounting period ends  December
<b>1e</b> Web site address http://www.reelradio.com	<b>5</b> Date incorporated or formed March 23, 2000
<b>6</b> Check here if applying under section: a <input type="checkbox"/> 501(e)   b <input type="checkbox"/> 501(f)   c <input type="checkbox"/> 501(k)   d <input type="checkbox"/> 501(n)	
<b>7</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.	
<b>8</b> Is the organization required to file Form 990 (or Form 990-EZ)? ..... <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach an explanation (see page 3 of the <b>Specific Instructions</b> ). <b>See attachment 1023-I-8</b>	
<b>9</b> Has the organization filed Federal income tax returns or exempt organization information returns? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.	

**10** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See **Specific Instructions** for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

- a  Corporation — Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.  
**See Attachment 1023-I-10a**
- b  Trust — Attach a copy of the Trust indenture or Agreement, including all appropriate signatures and dates.
- c  Association — Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

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 RICHARD W. IRWIN, PRESIDENT 10-31-2000  
 (Signature) (Type or print name and title or authority of signer) (Date)

**For Paperwork Reduction Act Notice, see page 7 of the instructions.**

**Part II Activities and Operational Information**

- 1** Provide a detailed narrative description of all the activities of the organization — past, present, and planned. **Do not merely refer to or repeat the language in the organizational document.** List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: **(a)** a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; **(b)** when the activity was or will be initiated; and **(c)** where and by whom the activity will be conducted.

The first goal of the corporation is to provide for a continued, reliable, high-volume Internet presence for the existing volunteer web site. REELRADIO was created to maintain an online museum of radio broadcasting. Unlike conventional museums, the exhibits in an online museum are available to all members of the public, regardless of geography, at no additional charge, at <http://www.reelradio.com> or <http://www.reelradio.org>, and additional internet addresses owned by the corporation.

1. Maintaining the existing website claims an estimated 90% of the corporation's current activities.

a) The REELRADIO website includes exhibits (audio, video, text and pictures) from dozens of contributors, with new contributors added several times each year. Existing contributors present new exhibits frequently. The site focuses on post WWII "Top 40" radio, when thousands of local stations across America created hundreds of local heroes who played a new kind of popular music. The site includes over 650 audio and video recordings, with documentation, photographs and public comment. Public comment related to the site's exhibits has been collected for over 4 years. Included are comments from many veteran broadcasters. All of the first-person commentary collected is exclusive to the site, as are most of the audio and video exhibits.

b) The REELRADIO organization does and will continue to solicit, restore, archive and present new exhibits on a frequent basis. Many contributed exhibits remain to be published. The website is currently updated weekly. Exhibits consist primarily of audio recordings of radio stations ("airchecks"), in most cases, with the majority of music removed. Media file usage is tabulated, favorites are ranked and weekly updates include these rankings. All exhibits are available at all times, without charge, to anyone and everyone. The regular updates contribute to a sense of Internet community supported by the site's contributors.

c) REELRADIO hosts Memorial Exhibits. The pages, pictures, videos and airchecks archived at REELRADIO are the most accessible and enduring memorials to these broadcasters that exist anywhere. In some cases, they may be the only online references.

2. The remaining percentage of corporate activity is devoted to administration, solicitation for funding, and planning for new features and exhibits. The site has over 25,000 different visitors each month. It totals five gigabytes of data. Internet Hosting for the site's web and media materials is expensive.

If public support for this project enables expansion, REELRADIO hopes to pursue these additional goals:

- o A new master database indexing all exhibits by aircheck content; for events, dates, comments, stations and people.
- o Music Licensing Agreements (to allow airchecks with unedited music)
- o Special Programs created from recorded and new (original) material
- o A large indexed and searchable library of freely-accessible classic radio prior to the advent of Top 40

- 2** What are or will be the organization's sources of financial support? List in order of size.

100% of the organization's support will come from the general public.

- 3** Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

The organization provides a site on the World Wide Web that has been updated weekly for over four years.

All visitors can choose to read information explaining how to support the site through the REELRADIO FUND, established by Media Preservation Foundation.

See attachment 1023-II-3

**Part II** Activities and Operational Information (Continued)

<b>4</b> Give the following information about the organization's governing body:	
<b>a</b> Names, addresses, and titles of officers, directors, trustees, etc. Richard W. Irwin, CEO, President 216 Grace Avenue Sacramento CA 95838  Michael G. Burgess, Secretary, CFO 934 N Poplar Fresno CA 93728	<b>b</b> Annual compensation 0

**c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
If "Yes," name those persons and explain the basis of their selection or appointment.

**d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See **Specific Instructions** for Part II, Line 4d, on page 3.)  Yes  No  
If "Yes," explain.

**5** Does the organization control or is it controlled by any other organization?  Yes  No  
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?  Yes  No  
If either of these questions is answered "Yes," explain.

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): **(a)** grants; **(b)** purchases or sales of assets; **(c)** rental of facilities or equipment; **(d)** loans or loan guarantees; **(e)** reimbursement arrangements; **(f)** performance of services, membership, or fundraising solicitations; or **(g)** sharing of facilities, equipment, mailing lists or other assets, or paid employees?  Yes  No  
If "Yes," explain fully and identify the other organizations involved.

**7** Is the organization financially accountable to any other organization?  Yes  No  
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

**Part II** Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."  
Custom Internet Web, Mail and Media Server

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years?  Yes  No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?  Yes  No

b Is the organization a party to any leases?  Yes  No  
If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

**Attachment 1023-II-10b, contract with NSI Telecomm, Inc. describes Internet hosting services.**

11 Is the organization a membership organization?  Yes  No  
If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them?  N/A  Yes  No  
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals?  N/A  Yes  No  
If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation?  Yes  No  
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?  Yes  No  
If "Yes," explain fully.

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed?  Yes  No

If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

**Exceptions** — You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed?  Yes  No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3?  Yes  No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed?  Yes  No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part III** Technical Requirements (Continued)

7 Is the organization a private foundation?

- Yes (Answer question 8.)  
 No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)  
 No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |   |  |  |
|---|--|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A.)   | Sections 509(a)(1) and 170(b)(1)(A)(i)                       |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)   | Sections 509(a)(1) and 170(b)(1)(A)(ii)                      |
| c | <input type="checkbox"/> As a hospital or cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.)  | Sections 509(a)(1) and 170(b)(1)(A)(iii)                     |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).  | Sections 509(a)(1) and 170(b)(1)(A)(v)                       |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.)   | Section 509(a)(3)  |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety.  | Section 509(a)(4)  |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit.  | Sections 509(a)(1) and 170(b)(1)(A)(vi)                      |
| h | <input checked="" type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.   | Sections 509(a)(1) and 170(b)(1)(A)(vi)                      |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)  |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification.  | Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question 14. If you checked box g in question 9, go to questions 11 and 12. If you checked box h, i, or j, in question 9, go to question 10.

**Part III** Technical Requirements (Continued)

**10** If you checked box **h, i, or j** in question 9, has the organization completed a tax year of at least 8 months?  
 **Yes** — Indicate whether you are requesting:  
 A definitive ruling. (Answer questions 11 through 14.)  
 An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)  
 **No** — You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

**11** If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

**12** If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:

- a Enter 2% of line 8, column (e), Total, of Part IV-A. \_\_\_\_\_
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

**13** If you are requesting a definitive ruling under section 509(a)(2), check here  and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

**14** Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. **Do not submit blank schedules.**)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church? .....			A
Is the organization, or any part of it, a school? .....			B
Is the organization, or any part of it, a hospital or medical research organization? .....			C
Is the organization a section 509(a)(3) supporting organization? .....			D
Is the organization a private operating foundation? .....			E
Is the organization, or any part of it, a home for the aged or handicapped? .....			F
Is the organization, or any part of it, a child care organization? .....			G
Does the organization provide or administer any scholarship benefits, student aid, etc.? .....			H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? .....			I



**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 03/23/00 to 12/31/00	(b) 01/01/01 to 12/31/01	(c) 01/01/02 to 12/31/02	(d) _____	
<b>Revenue</b>					
1 Gifts, grants, and contributions received (not including unusual grants — see page 6 of the instructions). See 1023-IV-A-1. . . .	9,962	12,000	12,000		33,962.00
2 Membership fees received . . . . .					
3 Gross investment income (see instructions for definition) . . . . .					
4 Net income from organization's unrelated business activities not included on line 3 . . . . .					
5 Tax revenues levied for and either paid to or spent on behalf of the organization . . . . .					
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge). . . . .					
7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . . . .					
8 Total (add lines 1 through 7) . . . . .	9,962.00	12,000.00	12,000.00		33,962.00
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22. . . . .					
10 Total (add lines 8 and 9) . . . . .	9,962.00	12,000.00	12,000.00		33,962.00
11 Gain or loss from sale of capital assets (attach schedule) . . . . .					
12 Unusual grants . . . . .					
13 Total revenue (add lines 10 through 12) . . . . .	9,962.00	12,000.00	12,000.00		33,962.00
<b>Expenses</b>					
14 Fundraising expenses . . . . .		1,000	1,500		
15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .					
16 Disbursements to or for benefit of members (attach schedule) . . . . .					
17 Compensation of officers, directors, and trustees (attach schedule) . . . . .					
18 Other salaries and wages . . . . .	1,000	2,500	2,000		
19 Interest . . . . .					
20 Occupancy (rent, utilities, etc.) . . . . .	5,600	5,800	6,000		
21 Depreciation and depletion . . . . .	3,200	1,500	2,500		
22 Other (attach schedule) . . . . .					
23 Total expenses (add lines 14 through 22) . . . . .	9,800.00	10,800.00	12,000.00		
24 Excess of revenue over expenses (line 13 minus line 23) . . . . .	162.00	1,200.00	0.00		

**Part IV** Financial Data (Continued)

<b>B. Balance Sheet (at the end of the period shown)</b>		Current tax year Date <u>12/31/2000</u>
<b>Assets</b>		
<b>1</b> Cash .....	<b>1</b>	0
<b>2</b> Accounts receivable, net .....	<b>2</b>	0
<b>3</b> Inventories .....	<b>3</b>	0
<b>4</b> Bonds and notes receivable (attach schedule) .....	<b>4</b>	0
<b>5</b> Corporate stocks (attach schedule) .....	<b>5</b>	0
<b>6</b> Mortgage loans (attach schedule) .....	<b>6</b>	0
<b>7</b> Other investments (attach schedule) .....	<b>7</b>	0
<b>8</b> Depreciable and depletable assets (attach schedule) <b>See Attachment 1023-IV-B-8</b> .....	<b>8</b>	3,200
<b>9</b> Land .....	<b>9</b>	
<b>10</b> Other assets (attach schedule) <b>See Attachment 1023-IV-B-10</b> .....	<b>10</b>	5,600
<b>11</b> <b>Total assets</b> (add lines 1 through 10) .....	<b>11</b>	8,800.00
<b>Liabilities</b>		
<b>12</b> Accounts payable .....	<b>12</b>	0
<b>13</b> Contributions, gifts, grants, etc., payable .....	<b>13</b>	
<b>14</b> Mortgages and notes payable (attach schedule) .....	<b>14</b>	
<b>15</b> Other liabilities (attach schedule) .....	<b>15</b>	
<b>16</b> <b>Total liabilities</b> (add lines 12 through 15) .....	<b>16</b>	0.00
<b>Fund Balances or Net Assets</b>		
<b>17</b> Total fund balances or net assets .....	<b>17</b>	
<b>18</b> <b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) .....	<b>18</b>	0.00

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation.

**ATTACHMENT TO APPLICATION FOR RECOGNITION OF EXEMPTION**

**REELRADIO INC.**

**Form 1023**

**Part I**

**Item 8**

REELRADIO is not required to file Form 990 or 990-EZ.

Annual gross receipts are anticipated to be less than \$25,000.

ATTACHMENT  
REELRADIO INC  
1023-I-10a



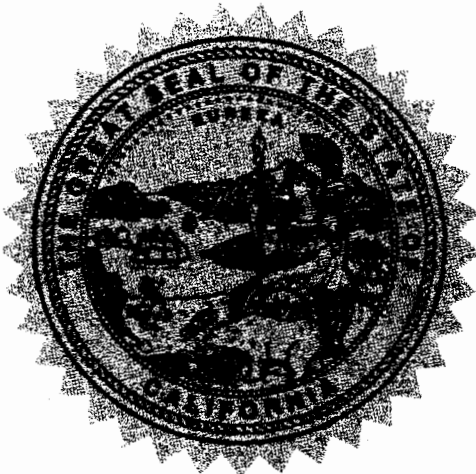
**SECRETARY OF STATE**

I, *BILL JONES*, Secretary of State of the State of California, hereby certify:

That the attached transcript of 2 page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.

**IN WITNESS WHEREOF**, I execute this certificate and affix the Great Seal of the State of California this day of

MAR 23 2000



*Bill Jones*

Secretary of State

2224876

**ENDORSED - FILED**  
in the office of the Secretary of State  
of the State of California

MAR 23 2000

BILL JONES, Secretary of State

ATTACHMENT  
REELRADIO INC  
1023-1-10a

**ARTICLES OF INCORPORATION  
OF  
REELRADIO, INC.  
A CALIFORNIA PUBLIC BENEFIT CORPORATION**

**ARTICLE I**

The name of this corporation is REELRADIO, INC.

**ARTICLE II**

- A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes.
- B. The specific purposes of this corporation include:
1. To operate a non-profit organization to develop and maintain an Internet resource dedicated to preserving the history of radio, particularly those forms of popular music radio following the advent of television;
  2. To acquire, restore and catalogue recordings, pictures and historical information relating to the history of radio;
  3. To provide free access to archives of radio history through public computer networks;
  4. To raise, receive, administer and disburse funds and other resources in furtherance of the aforestated purposes;
  5. To receive contributions and make donations to, dispense contributions through, and otherwise aid and support those organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law); and
  6. To have and to exercise all rights and powers conferred on non-profit corporations under the laws of the State of California, including the power to contract, rent, buy or sell personal or real property.

### ARTICLE III

The name and address in the State of California of this corporation's initial agent for service of process is: Richard W. Irwin, 216 Grace Avenue, Sacramento CA. 95838.

### ARTICLE IV

- A. This corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.
- B. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (2) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.
- C. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of, or in opposition to, any candidate for public office.

### ARTICLE V

- A. The assets of this corporation are irrevocably dedicated to charitable purposes and no part of the net income or assets of the corporation shall ever inure to the benefit of any members, directors, trustees, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof. Upon dissolution or winding up of this corporation, and after paying or adequately providing for the debts and obligations of the corporation, the remaining assets shall be distributed to a nonprofit organization that is operated exclusively for charitable purposes and that has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code of the United States.
- B. Notwithstanding any other provision of these articles, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by any organization, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

### ARTICLE VI

The liability of the directors of the Corporation for monetary damages shall be eliminated to the fullest extent permissible under California law.





Incorporator

Richard W. Irwin

**BYLAWS OF REELRADIO**  
**A CALIFORNIA PUBLIC BENEFIT CORPORATION**

**ARTICLE 1**  
**NAME AND OFFICES**

**SECTION 1. NAME**

The name of the corporation is REELRADIO, Inc.

**SECTION 2. PRINCIPAL OFFICE**

The Board of Directors shall designate the location of the principal office of the corporation, and may change that location from time to time, and such changes of address shall not be deemed an amendment of these Bylaws.

**SECTION 3. OTHER OFFICES**

The corporation may also have offices at such other places, within or without the State of California, where it is qualified to do business, as its business may require and as the board of directors may, from time to time, designate.

**ARTICLE 2**  
**PURPOSES**

**SECTION 1. OBJECTIVES AND PURPOSES**

The primary objectives and purposes of this corporation shall include

1. To operate a non-profit organization to develop and maintain an Internet resource dedicated to preserving the history of radio, particularly those forms of popular music radio following the advent of television;
2. To acquire, restore and catalogue recordings, pictures and historical information relating to the history of radio;
3. To provide free access to archives of radio history through public computer networks;
4. To raise, receive, administer and disburse funds and other resources in furtherance of the aforestated purposes;
5. To receive contributions and make donations to, dispense contributions through, and otherwise aid and support those organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law); and

6. To have and to exercise all rights and powers conferred on non-profit corporations under the laws of the State of California, including the power to contract, rent, buy or sell personal or real property.

### **ARTICLE 3 DIRECTORS**

#### **SECTION 1. NUMBER**

The corporation shall have two directors and collectively they shall be known as the Board of Directors. The number may be changed by amendment of this Bylaw, or by repeal of this Bylaw and adoption of a new Bylaw, as provided in these Bylaws.

#### **SECTION 2. POWERS**

Subject to the provisions of the California Nonprofit Public Benefit Corporation law and any limitations in the Articles of Incorporation and Bylaws, the activities and affairs of this corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the Board of Directors.

#### **SECTION 3. DUTIES**

It shall be the duty of the directors to:

- (a) Perform any and all duties imposed on them collectively or individually by law, by the Articles of Incorporation of this corporation, or by these Bylaws;
- (b) Appoint and remove, employ and discharge, and, except as otherwise provided in these Bylaws, prescribe the duties and fix the compensation, if any, of all officers, agents and employees of the corporation;
- (c) Supervise all officers, agents and employees of the corporation to assure that their duties are performed properly;
- (d) Meet at such times and places as required by these Bylaws;
- (e) Register their addresses with the Secretary of the corporation and notices of meetings mailed or electronically mailed to them at such addresses shall be valid notices thereof.

#### **SECTION 4. TERMS OF OFFICE**

Each director shall hold office until the next annual meeting for election of the Board of Directors as specified in these Bylaws, and until his or her successor is elected and qualifies.



## **SECTION 5. COMPENSATION**

Directors shall serve without compensation except that they shall be allowed and paid their actual and necessary expenses incurred in attending Directors meetings. In addition, they shall be allowed reasonable advancement or reimbursement of expenses incurred in the performance of their regular duties as specified in Section 3 of this Article. Directors may not be compensated for rendering services to the corporation in any capacity other than director unless such other compensation is reasonable and is allowable under the provisions of Section 6 of this Article.

## **SECTION 6. RESTRICTION REGARDING INTERESTED DIRECTORS**

Notwithstanding any other provision of these Bylaws, not more than forty-nine percent (49%) of the persons serving on the board may be interested persons. For purposes of this Section, "interested persons," means either:

(a) Any person currently being compensated by the corporation for services rendered it within the previous twelve (12) months, whether as a full- or part-time officer or other employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director as director; or

(b) Any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person.

## **SECTION 7. PLACE OF MEETINGS**

Meetings shall be held at the principal office of the corporation unless otherwise provided by the board or at such place within or without the State of California which has been designated from time to time by resolution of the Board of Directors. In the absence of such designation, any meeting not held at the principal office of the corporation shall be valid only if held on the written consent of all directors given either before or after the meeting and filed with the Secretary of the corporation or after all board members have been given written notice of the meeting as hereinafter provided for special meetings of the board.

Any meeting, regular or special, may be held by conference telephone, electronic video screen communication, or other communications equipment, so long as all directors participating in the meeting are able to hear one another.

## **SECTION 8. REGULAR AND ANNUAL MEETINGS**

Regular meetings of Directors shall be held on the 23rd day of November at 2PM, unless such day falls on a legal holiday, in which event the regular meeting shall be held at the same hour and place on the next business day.

The Annual meeting of Directors shall be held on the 23<sup>rd</sup> day of November at 2PM. Directors shall be elected by the Board of Directors in accordance with this section. Cumulative voting by directors for the election of directors shall not be permitted. The candidates receiving the highest number of votes up to the number of directors to be elected shall be elected. Each director shall cast one vote, with voting being by ballot only.

## **SECTION 9. SPECIAL MEETINGS**

Special meetings of the Board of Directors may be called by the Chairperson of the board, the President, the Vice President, the Secretary, or by any two directors, and such meetings shall be held at the place, within or without the State of California, designated by the person or persons calling the meeting, and in the absence of such designation, at the principal office of the corporation.

## **SECTION 10. NOTICE OF MEETINGS**

Regular meetings of the board may be held without notice. Special meetings of the board shall be held upon four (4) days' notice by first-class mail or forty-eight (48) hours' notice delivered personally or by telephone or electronic mail. If sent by mail or electronic mail, the notice shall be deemed to be delivered on its deposit in the mails or on its delivery to the electronic mail server. Such notices shall be addressed to each director at his or her address as shown on the books of the corporation. Notice of the time and place of holding an adjourned meeting need not be given to absent directors if the time and place of the adjourned meeting are fixed at the meeting adjourned and if such adjourned meeting is held no more than twenty-four (24) hours from the time of the original meeting. Notice shall be given of any adjourned regular or special meeting to directors absent from the original meeting if the adjourned meeting is held more than twenty-four (24) hours from the time of the original meeting.

## **SECTION 11. CONTENTS OF NOTICE**

Notice of meetings not herein dispensed with shall specify the place, day and hour of the meeting. The purpose of any board meeting need not be specified in the notice.

## **SECTION 12. WAIVER OF NOTICE AND CONSENT TO HOLDING MEETINGS**

The transactions of any meeting of the board, however called and noticed or wherever held, are as valid as though the meeting had been duly held after proper call and notice, provided a quorum, as hereinafter defined, is present and provided that either before or after the meeting each director not present signs a waiver of notice, a consent to holding the meeting, or an approval of the minutes thereof. All such waivers, consents, or approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

## **SECTION 13. QUORUM FOR MEETINGS**

A quorum shall consist of a majority of authorized Directors.

Except as otherwise provided in these Bylaws or in the Articles of Incorporation of this corporation, or by law, no business shall be considered by the board at any meeting at which a quorum, as hereinafter defined, is not present, and the only motion which the Chair shall entertain at such meeting is a motion to adjourn. However, a majority of the directors present at such meeting may adjourn from time to time until the time fixed for the next regular meeting of the board.

When a meeting is adjourned for lack of a quorum, it shall not be necessary to give any notice of the time and place of the adjourned meeting or of the business to be transacted at such meeting, other than by announcement at the meeting at which the adjournment is taken, except as provided in Section 10 of this Article.

The directors present at a duly called and held meeting at which a quorum is initially present may continue to do business notwithstanding the loss of a quorum at the meeting due to a withdrawal of directors from the meeting, provided that any action thereafter taken must be approved by at least a majority of the required quorum for such meeting or such greater percentage as may be required by law, or the Articles of Incorporation or Bylaws of this corporation.

#### **SECTION 14. MAJORITY ACTION AS BOARD ACTION**

Every act or decision done or made by a majority of the directors present at a meeting duly held at which a quorum is present is the act of the Board of Directors, unless the Articles of Incorporation or Bylaws of this corporation, or provisions of the California Nonprofit Public Benefit Corporation Law, particularly those provisions relating to appointment of committees (Section 5212), approval of contracts or transactions in which a director has a material financial interest (Section 5233) and indemnification of directors (Section 5238e), require a greater percentage or different voting rules for approval of a matter by the board.

#### **SECTION 15. CONDUCT OF MEETINGS**

Meetings of the Board of Directors shall be presided over by the Chairperson of the Board, or, if no such person has been so designated or, in his or her absence, the President of the corporation or, in his or her absence, by the Vice President of the corporation or, in the absence of each of these persons, by a Chairperson chosen by a majority of the directors present at the meeting. The Secretary of the corporation shall act as secretary of all meetings of the board, provided that, in his or her absence, the presiding officer shall appoint another person to act as Secretary of the Meeting.

Meetings shall be governed by Roberts' Rules of Order, as such rules may be revised from time to time, insofar as such rules are not inconsistent with or in conflict with these Bylaws, with the Articles of Incorporation of this corporation, or with provisions of law.

#### **SECTION 16. ACTION BY UNANIMOUS WRITTEN CONSENT WITHOUT MEETING**

Any action required or permitted to be taken by the Board of Directors under any provision of law may be taken without a meeting, if all members of the board shall individually or collectively consent in writing to such action. For the purposes of this Section only, "all members of the board" shall not include any "interested director" as defined in Section 5233 of the California Nonprofit Public Benefit Corporation Law. Such written consent or consents shall be filed with the minutes of the proceedings of the board. Such action by written consent shall have the same force and effect as the unanimous vote of the directors. Any certificate or other document filed under any provision of law which relates to action so taken shall state that the action was taken by unanimous written consent of the Board of Directors without a meeting and that the Bylaws of this corporation authorize the directors to so act, and such statement shall be prima facie evidence of such authority.

**SECTION 17. VACANCIES**

Vacancies on the Board of Directors shall exist (1) on the death, resignation or removal of any director, and (2) whenever the number of authorized directors is increased.

The Board of Directors may declare vacant the office of a director who has been declared of unsound mind by a final order of court, or convicted of a felony, or been found by a final order or judgment of any court to have breached any duty under Section 5230 and following of the California Nonprofit Public Benefit Corporation Law.

Directors may be removed without cause by a majority of the directors then in office.

Any director may resign effective upon giving written notice to the Chairperson of the Board, the President, the Secretary, or the Board of Directors, unless the notice specifies a later time for the effectiveness of such resignation. No director may resign if the corporation would then be left without a duly elected director or directors in charge of its affairs, except upon notice to the Attorney General.

Vacancies on the board may be filled by approval of the board or, if the number of directors then in office is less than a quorum, by (1) the unanimous written consent of the directors then in office, (2) the affirmative vote of a majority of the directors then in office at a meeting held pursuant to notice or waivers of notice complying with this Article of these Bylaws, or (3) a sole remaining director.

A person elected to fill a vacancy as provided by this Section shall hold office until the next annual election of the Board of Directors or until his or her death, resignation or removal from office.

**SECTION 18. NON-LIABILITY OF DIRECTORS**

The directors shall not be personally liable for the debts, liabilities, or other obligations of the corporation.

**SECTION 19. INDEMNIFICATION BY CORPORATION OF DIRECTORS, OFFICERS, EMPLOYEES AND OTHER AGENTS**

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 against expenses actually and reasonably incurred by the person in connection with such proceeding.

If such person either settles any such claim or sustains a judgment against him or her, then indemnification against expenses, judgments, fines, settlements and other amounts reasonably incurred in connection with such proceedings shall be provided by this corporation but only to the extent allowed by, and in accordance with the requirements of, Section 5238 of the California Nonprofit Public Benefit Corporation Law.

## **SECTION 20. INSURANCE FOR CORPORATE AGENTS**

The Board of Directors may adopt a resolution authorizing the purchase and maintenance of insurance on behalf of any agent of the corporation (including a director, officer, employee or other agent of the corporation) against any liability other than for violating provisions of law relating to self-dealing (Section 5233 of the California Nonprofit Public Benefit Corporation Law) asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, whether or not the corporation would have the power to indemnify the agent against such liability under the provisions of Section 5238 of the California Nonprofit Public Benefit Corporation Law.

## **ARTICLE 4 OFFICERS**

### **SECTION 1. NUMBER OF OFFICERS**

The officers of the corporation shall be a President, a Secretary, and a Chief Financial Officer who shall be designated the Treasurer. The corporation may also have, as determined by the Board of Directors, a Chairperson of the Board, one or more Vice Presidents, Assistant Secretaries, Assistant Treasurers, or other officers. Any number of offices may be held by the same person except that neither the Secretary nor the Treasurer may serve as the President or Chairperson of the Board.

### **SECTION 2. QUALIFICATION, ELECTION, AND TERM OF OFFICE**

Any person may serve as officer of this corporation. Officers shall be elected by the Board of Directors, at any time, and each officer shall hold office until he or she resigns or is removed or is otherwise disqualified to serve, or until his or her successor shall be elected and qualified, whichever occurs first.

### **SECTION 3. SUBORDINATE OFFICERS**

The Board of Directors may appoint such other officers or agents as it may deem desirable, and such officers shall serve such terms, have such authority, and perform such duties as may be prescribed from time to time by the Board of Directors.

#### **SECTION 4. REMOVAL AND RESIGNATION**

Any officer may be removed, either with or without cause, by the Board of Directors, at any time. Any officer may resign at any time by giving written notice to the Board of Directors or to the President or Secretary of the corporation. Any such resignation shall take effect at the date of receipt of such notice or at any later date specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. The above provisions of this Section shall be superseded by any conflicting terms of a contract which has been approved or ratified by the Board of Directors relating to the employment of any officer of the corporation.

#### **SECTION 5. VACANCIES**

Any vacancy caused by the death, resignation, removal, disqualification, or otherwise, of any officer shall be filled by the Board of Directors. In the event of a vacancy in any office other than that of President, such vacancy may be filled temporarily by appointment by the President until such time as the Board shall fill the vacancy. Vacancies occurring in offices of officers appointed at the discretion of the board may or may not be filled as the board shall determine.

#### **SECTION 6. DUTIES OF PRESIDENT**

The President shall be the chief executive officer of the corporation and shall, subject to the control of the Board of Directors, supervise and control the affairs of the corporation and the activities of the officers.

He or she shall perform all duties incident to his or her office and such other duties as may be required by law, by the Articles of Incorporation of this corporation, or by these Bylaws, or which may be prescribed from time to time by the Board of Directors. He or she shall preside at all meetings of the Board of Directors.

Except as otherwise expressly provided by law, by the Articles of Incorporation, or by these Bylaws, he or she shall, in the name of the corporation, execute such deeds, mortgages, bonds, contracts, checks, or other instruments which may from time to time be authorized by the Board of Directors.

#### **SECTION 7. DUTIES OF VICE PRESIDENT**

In the absence of the President, or in the event of his or her inability or refusal to act, the Vice President shall perform all the duties of the President, and when so acting shall have all the powers of, and be subject to all the restrictions on, the President. The Vice President shall have other powers and perform such other duties as may be prescribed by law, by the Articles of Incorporation, or by these Bylaws, or as may be prescribed by the Board of Directors.

## **SECTION 8. DUTIES OF SECRETARY**

The Secretary shall:

Certify and keep at the principal office of the corporation, the original, or a copy of these Bylaws as amended or otherwise altered to date.

Keep at the principal office of the corporation, or at such other place as the board may determine, a book of minutes of all meetings of the directors, and, if applicable, meetings of committees of directors, recording therein the time and place of holding, whether regular or special, how called, how notice thereof was given, the names of those present or represented at the meeting, and the proceedings thereof.

See that all notices are duly given in accordance with the provisions of these Bylaws or as required by law.

Be custodian of the records and of the seal of the corporation and see that the seal is affixed to all duly executed documents, the execution of which on behalf of the corporation under its seal is authorized by law or these Bylaws.

Keep at the principal office of the corporation, or at such other place as the board may determine, a book containing the name and address of each and every director, and, in the case where any directorship has been resigned or terminated, he or she shall record such fact in the book together with the date on which such directorship ceased.

Exhibit at all reasonable times to any director of the corporation, or to his or her agent or attorney, on request therefor, the Bylaws and the minutes of the proceedings of the directors of the corporation.

In general, perform all duties incident to the office of Secretary and such other duties as may be required by law, by the Articles of Incorporation of this corporation, or by these Bylaws, or which may be assigned to him or her from time to time by the Board of Directors.

## **SECTION 9. DUTIES OF TREASURER**

Subject to the provisions of these Bylaws relating to the "Execution of Instruments, Deposits and Funds," the Treasurer shall:

Have full knowledge of and access to all funds and securities of the corporation, and record the deposit of all such funds in the name of the corporation in such banks, trust companies, or other depositories as shall be selected by the Board of Directors.

Assure that receipt is given for monies received by the corporation from any source whatsoever.

Disburse, or cause to be disbursed, the funds of the corporation as may be directed by the Board of Directors, taking proper vouchers for such disbursements.

Verify and supervise adequate and correct accounts of the corporation's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains and losses.

Exhibit at all reasonable times the books of account and financial records to any director of the corporation, or to his or her agent or attorney, on request therefor.

Render to the President and directors, whenever requested, an account of any or all of his or her transactions as Treasurer and of the financial condition of the corporation.

Prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports.

In general, perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of the corporation, or by these Bylaws, or which may be assigned to him or her from time to time by the Board of Directors.

## **SECTION 10. COMPENSATION**

The salaries of the officers, if any, shall be fixed from time to time by resolution of the Board of Directors, and no officer shall be prevented from receiving such salary by reason of the fact that he or she is also a director of the corporation, provided, however, that such compensation paid a director for serving as an officer of this corporation shall only be allowed if permitted under the provisions of Article 3, Section 6 of these Bylaws. In all cases, any salaries received by officers of this corporation shall be reasonable and given in return for services actually rendered for the corporation which relate to the performance of the charitable purposes of this corporation.

## **ARTICLE 5 COMMITTEES**

### **SECTION 1. EXECUTIVE COMMITTEE**

The Board of Directors may, by a majority vote of directors, designate two (2) or more of its members (who may also be serving as officers of this corporation) to constitute an Executive Committee and delegate to such Committee any of the powers and authority of the board in the management of the business and affairs of the corporation, except with respect to:

- (a) The approval of any action which, under law or the provisions of these Bylaws, requires the approval of the Board of Directors.
- (b) The filling of vacancies on the board or on any committee which has the authority of the board.
- (c) The fixing of compensation of the directors for serving on the board or on any committee.



- (d) The amendment or repeal of Bylaws or the adoption of new Bylaws.
- (e) The amendment or repeal or any resolution of the board which by its express terms is not so amendable or repealable.
- (f) The appointment of committees of the board or the members thereof.
- (g) The expenditure of corporate funds to support a nominee for director after there are more people nominated for director than can be elected.
- (h) The approval of any transaction to which this corporation is a party and in which one or more of the directors has a material financial interest, except as expressly provided in Section 5233(d)(3) of the California Nonprofit Public Benefit Corporation Law.

By a majority vote of its members then in office, the board may at any time revoke or modify any or all of the authority so delegated, increase or decrease but not below two (2) the number of its members, and fill vacancies therein from the members of the board. The Committee shall keep regular minutes of its proceedings, cause them to be filed with the corporate records, and report the same to the board from time to time as the board may require.

## **SECTION 2. OTHER COMMITTEES**

The corporation shall have such other committees as may from time to time be designated by resolution of the Board of Directors. Such other committees may consist of persons who are not also members of the board. These additional committees shall act in an advisory capacity only to the board and shall be clearly titled as "advisory" committees.

## **SECTION 3. MEETINGS AND ACTION OF COMMITTEES**

Meetings and action of committees shall be governed by, noticed, held and taken in accordance with the provisions of these Bylaws concerning meetings of the Board of Directors, with such changes in the context of such Bylaw provisions as are necessary to substitute the committee and its members for the Board of Directors and its members, except that the time for regular meetings of committees may be fixed by resolution of the Board of Directors or by the committee. The time for special meetings of committees may also be fixed by the Board of Directors. The Board of Directors may also adopt rules and regulations pertaining to the conduct of meetings of committees to the extent that such rules and regulations are not inconsistent with the provisions of these Bylaws.

**ARTICLE 6  
EXECUTION OF INSTRUMENTS, DEPOSITS AND FUNDS**

**SECTION 1. EXECUTION OF INSTRUMENTS**

The Board of Directors, except as otherwise provided in these Bylaws, may by resolution authorize any officer or agent of the corporation 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. Unless so authorized, no officer, agent, or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable monetarily for any purpose or in any amount.

**SECTION 2. CHECKS AND NOTES**

Except as otherwise specifically determined by resolution of the Board of Directors, or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money, and other evidence of indebtedness of the corporation shall be signed by the President or the Treasurer of the corporation,

**SECTION 3. DEPOSITS**

All funds of the corporation shall be deposited promptly to the credit of the corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

**SECTION 4. GIFTS**

The Board of Directors may accept on behalf of the corporation any contribution, gift, bequest, or devise for the charitable purposes of this corporation.

**ARTICLE 7  
CORPORATE RECORDS, REPORTS AND SEAL**

**SECTION 1. MAINTENANCE OF CORPORATE RECORDS**

The corporation shall keep at its principal office in the State of California:

(a) Minutes of all meetings of directors and committees of the board indicating the time and place of holding such meetings, whether regular or special, how called, the notice given, and the names of those present and the proceedings thereof;

(b) Adequate and correct books and records of account, including accounts of its properties and business transactions and accounts of its assets, liabilities, receipts, disbursements, gains and losses;

(c) A record of its directors, indicating their names and addresses and and the termination date of any directorship;

(d) A copy of the corporation's Articles of Incorporation and Bylaws as amended to date, which shall be open to inspection by directors of the corporation at all reasonable times during office hours.

## **SECTION 2. CORPORATE SEAL**

The Board of Directors may adopt, use, and at will alter, a corporate seal. Such seal shall be kept at the principal office of the corporation. Failure to affix the seal to corporate instruments, however, shall not affect the validity of any such instrument.

## **SECTION 3. DIRECTORS' INSPECTION RIGHTS**

Every director shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation.

## **SECTION 4. RIGHT TO COPY AND MAKE EXTRACTS**

Any inspection under the provisions of this Article may be made in person or by agent or attorney and the right to inspection includes the right to copy and make extracts.

## **SECTION 5. ANNUAL REPORT**

The board shall cause an annual report to be furnished not later than one hundred and twenty (120) days after the close of the corporation's fiscal year to all directors of the corporation, which report shall contain the following information in appropriate detail:

(a) The assets and liabilities, including the trust funds, of the corporation as of the end of the fiscal year;

(b) The principal changes in assets and liabilities, including trust funds, during the fiscal year;

(c) The revenue or receipts of the corporation , both unrestricted and restricted to particular purposes, for the fiscal year;

(d) The expenses or disbursements of the corporation, for both general and restricted purposes, during the fiscal year;

The annual report shall be accompanied by any report thereon of independent accountants, or, if there is no such report, the certificate of an authorized officer of the corporation that such statements were prepared without audit from the books and records of the corporation.

**ARTICLE 8  
FISCAL YEAR**

**SECTION 1. FISCAL YEAR OF THE CORPORATION**

The fiscal year of the corporation shall begin on the first day of January and end on the thirty-first day of December in each year.

**ARTICLE 9  
AMENDMENT OF BYLAWS**

**SECTION 1. AMENDMENT**

Subject to any provision of law applicable to the amendment of Bylaws of public benefit nonprofit corporations, these Bylaws, or any of them, may be altered, amended, or repealed and new Bylaws adopted by a two-thirds vote of the Board of Directors.

**ARTICLE 10  
PROHIBITION AGAINST SHARING CORPORATE PROFITS AND ASSETS**

**SECTION 1. PROHIBITION AGAINST SHARING CORPORATE PROFITS AND ASSETS**

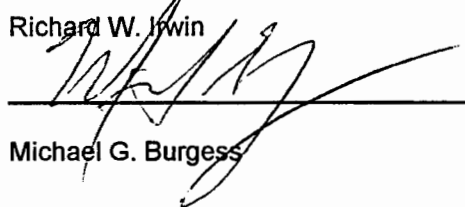
No member, director, officer, employee, or other person connected with this corporation, or any private individual, shall receive at any time any of the net earnings or pecuniary profit from the operations of the corporation, provided, however, that this provision shall not prevent payment to any such person of reasonable compensation for services performed for the corporation in effecting any of its public or charitable purposes, provided that such compensation is otherwise permitted by these Bylaws and is fixed by resolution of the Board of Directors; and 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.

**WRITTEN CONSENT OF DIRECTORS ADOPTING BYLAWS**

We, the undersigned, are all of the persons named as the initial directors in the Articles of Incorporation of REELRADIO, a California nonprofit corporation, and, pursuant to the authority granted to the directors by these Bylaws to take action by unanimous written consent without a meeting, consent to, and hereby do, adopt the foregoing Bylaws, consisting of 15 pages, as the Bylaws of this corporation.

Dated: 9-7-2000  \_\_\_\_\_, Director

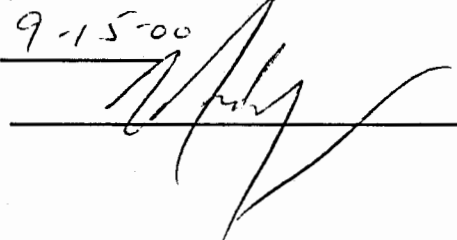
Richard W. Irwin

Dated: 9-15-00  \_\_\_\_\_, Director

Michael G. Burgess

**CERTIFICATE**

This is to certify that the foregoing is a true and correct copy of the Bylaws of the corporation named in the title thereto and that such Bylaws were duly adopted by the Board of Directors of said corporation on the date set forth below.

Dated: 9-15-00  \_\_\_\_\_, Secretary

ATTACHMENT

REELRADIO INC

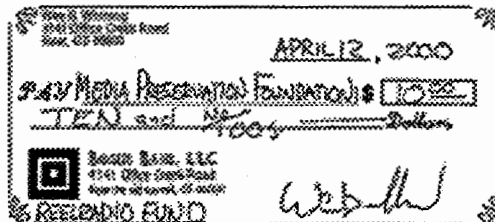
1023-II-3

## How to Help REELRADIO Stay Online!

Contributions made to the **MEDIA PRESERVATION FOUNDATION** for the benefit of **REELRADIO** are fully tax deductible in accordance with IRS regulations, and will directly support the continuation of the **REELRADIO** website. All contributors will receive an acknowledgment of their contribution directly from the Media Preservation Foundation.

Contributions may be sent to:

**Reelradio Fund**  
**MEDIA PRESERVATION FOUNDATION**  
**Box 61223**  
**Longmeadow, MA 01116-6223**



Please make all contributions **payable ONLY to MEDIA PRESERVATION FOUNDATION**, in **U.S. Dollars** or via **International Money Order** in U.S. Funds. We are sorry our International friends cannot claim a tax deduction, we welcome your support for any amount in U.S. Funds. We are not accepting credit card contributions at this time.

©2000 REELRADIO INC.

Close This Window

Visit The Site!



ATTACHMENT  
REELRADIO INC  
1023-II-10b

## EQUIPMENT CO-LOCATION AGREEMENT

This Agreement, dated the 1st day of August, 2000, is made by and between NSI Telecom, Inc., hereinafter referred to as "NSI", and Reelradio, Inc., hereinafter referred to as "Customer".

### CUSTOMER INFORMATION

Company Name: Reelradio, Inc.  
 Contact: Richard Irwin  
 Technical Contact: Barry Brown  
 Address: 216 Grace Avenue  
 City/State/Zip: Sacramento, CA 95838-3877  
 Phone: 916-927-3537 Fax: 916-927-3877  
 E-Mail: webmaster@reelradio.com  
 Domain Name: reelradio.com

### PRICING

Cabinet: \$ \_\_\_\_\_ / Month \$ \_\_\_\_\_ / Setup  
 Rack:  ¼  ½  Full \$ \_\_\_\_\_ / Month \$ \_\_\_\_\_ / Setup  
 \* Machine: \_\_\_\_\_ \$ 400.00 / Month \$ N/A / Setup

Ethernet:  10 Mbps – switched  CIR: \_\_\_\_\_ Mbps \$ \_\_\_\_\_ / Month \$ \_\_\_\_\_ / Setup  
 100 Mbps – switched  CIR: \_\_\_\_\_ Mbps \$ \_\_\_\_\_ / Month \$ \_\_\_\_\_ / Setup

Security Deposit: \$ \_\_\_\_\_

### Optional Charges:

a. System configuration: \$ \_\_\_\_\_ / Month \$ \_\_\_\_\_ / Setup  
 b. System maintenance contract: \$ \_\_\_\_\_ / Month \$ \_\_\_\_\_ / Setup  
 c. Other: \_\_\_\_\_ \$ \_\_\_\_\_ / Month \$ \_\_\_\_\_ / Setup

Totals \$ 400.00 / Month \$ \_\_\_\_\_ / Setup

- NSI provides network/telecommunications facilities and services designed to enable access to the global computer network generally known as the Internet. Customer desires to lease space (the "Space") at NSI's facility (the "Premises") to install equipment (the "Equipment") and purchase access services to NSI's network backbone for the purpose of accessing the Internet.

Customer has delivered to NSI the amount set forth above, which shall be non-refundable except as provided in Section 7 hereof. Customer shall pay all NSI invoices within ten (10) days of receipt. Customer shall be liable for a late charge of 1.5% per month on any past due amount. Amounts past due sixty (30) days may result in an interruption of service. At forty five (45) days past due, NSI reserves the right to terminate the service. This does not remove the obligation of the Customer to pay all outstanding fees and interest charges. Taxes and third party charges will be stated separately on the invoice. All taxes, fees, and governmental charges shall be paid by Customer. Additionally, Customer shall pay all costs and expenses incident to the collection of past due amounts, including reasonable attorney's fees.

NSI                     

Customer

2. This agreement shall be effective as of the date first set forth above, and shall continue to remain in force for a period of 12 months thereafter. Customer can terminate this contract after the first 12 months of service, upon notice to NSI of no less than 30 days. Otherwise, the contract is automatically renewed on a month to month basis. All renewals shall be subject to NSI's then current standard terms, conditions, and pricing structure.
4. Customer's equipment shall be installed in a secure, environmentally appropriate and temperature controlled facility. Such installation shall include a dedicated 20 amp electrical connection and an ethernet connection of the type and speed as specified in the Pricing section of this agreement. Customer understands that no further services are included within the scope of this agreement, unless specified under the "Options" section above. Any additional services shall be billed to customer at NSI's then current rate.
5. Customer may use the licensed space solely for the purpose of installing, maintaining, and operating Customer's owned or leased equipment to provide telecommunications or Internet services. Customer may not provide or make licensed space available to any third party. Any violation of this paragraph shall be deemed a material breach of this agreement.
6. Only upon the express written consent of NSI may Customer interconnect the Equipment with equipment or services of any entities within the Premises. If Customer should interconnect the Equipment with equipment or services to any entity within the Premises without obtaining the written consent of NSI, Customer shall be in breach of this Agreement and NSI may pursue any legal or equitable remedy, including but not limited to the immediate termination of this Agreement and/or immediate removal of the Equipment.

Customer must obtain prior written approval from both NSI and its landlord to use other communication facilities within the building (e.g., conduits, riser system, phone room, roof of the building, and antenna) that are not located in the Space or Premises. Some extra cost may be incurred based on the nature of each case.

In connection with the Space made available hereunder, NSI shall perform services which support the overall operation of each Space (e.g., janitorial services, environmental systems maintenance, and power plant maintenance) at no additional charge to Customer. However, Customer shall be required to maintain the Space in an orderly manner and shall be responsible for the removal of trash, packing, cartons, etc. from the Space.

7. Customer's equipment, facilities, and appurtenances must comply with all applicable Federal, State, and Local laws and all applicable Bellcore, NEC, and NESC standards, as well as any additional electrical and/or engineering standards of NSI.
8. Subject to standards and procedures specified by NSI from time-to-time, Customer shall have access to the leased space on an as-needed basis twenty four (24) hours a day, seven (7) days a week while Customer's account with NSI is current and in good standing.
9. Customer understands that this agreement does not provide for or include the interconnection of telecommunications facilities or services or the provision of any materials or labor to install or maintain any equipment or telecommunications services. If and to the extent that Customer desires such arrangements from or with NSI, Customer shall enter into separate, explicit contractual arrangements with NSI.
10. Upon termination of this agreement, and receipt of any outstanding amounts due to NSI under the terms of this agreement, NSI shall return to Customer, at Customer's expense, all Customer owned equipment located at NSI facilities.
11. NSI reserves the right to cancel this agreement at any time, with 30 day notice to Customer. In the event of such cancellation, NSI shall refund all amounts paid by Customer pursuant to this agreement, less any costs incurred by NSI on Customer's behalf and any outstanding amounts due to NSI under the terms of this agreement, but shall have no further liability hereunder.

NSI                     

Customer



12. Customer certifies and warrants that it is in compliance with and will continue to be in compliance with all international, federal, state and local laws and regulations relating to its performance under this Agreement. Customer is solely responsible for obtaining all licenses, approvals, and regulatory authority for its operation and the provision of services to its customers. Any breach of the obligations of Customer under this Agreement shall be a material breach of this Agreement. Notwithstanding any other provision of this Agreement, if Customer does not comply with this Section 12, in addition to any remedies available to NSI at law or in equity, NSI in its sole discretion, may elect to immediately terminate this Agreement without further liability or obligation to Customer.
13. NSI shall not be liable for any failure to perform or delay in performance due to causes beyond its control including, without limitation, an act of God, strike or other labor dispute, act of any government, act of public enemy, act of civil military authorities, war, riot, lightning, accident, fire, storm, flood, earthquake, drought, epidemic, explosion, delay in transportation, failure of machinery, inability to obtain necessary labor, materials, equipment, component parts or manufacturing facilities.

NSI shall use reasonable commercial efforts consistent with prevailing industry standards to maintain its facilities, network, and operations in a manner which minimizes errors and interruptions in Customer's service. However, no Internet operation can be completely error and interruption free and NSI shall not be liable for any errors or interruption in service, whether within or outside of NSI's reasonable control, unless such error or interruption results from NSI's breach of the foregoing covenant. Service may be temporarily unavailable for scheduled maintenance or for unscheduled emergency maintenance, either by NSI or by third-party providers, or because of other causes. NSI shall provide advance notice in writing or by e-mail of any scheduled service disruption.

14. Customer shall be liable for any and all damage to the licensed space and for any and all loss or damage to any other improvements on the property of NSI, including but not limited to any equipment or personal property of NSI or property of other Customer, which damage arises directly or indirectly out of, or is in any way connected with, Customer's use of the premises, the common areas, or the Leased Space.
15. Customer agrees to maintain, at Customer's expense, during the entire time this Agreement is in effect (i) Comprehensive General Liability Insurance in an amount not less than One Million U.S. Dollars (\$1,000,000) per occurrence for bodily injury and property damage and (ii) Worker's Compensation in an amount not less than that prescribed by statutory limits. Prior to taking occupancy of the Space, Customer shall furnish NSI with certificates of insurance which evidence the minimum levels of insurance set forth herein and which name NSI and its landlord as additional insurers. In the event landlord requires additional insurance, Customer hereby agrees to comply with landlord's requirements.

NSI shall not insure or be responsible for any loss or damage to property of any kind owned or leased by Customer or its employees, contractors, and agents. Any policy of insurance covering the Equipment owned or leased by Customer against loss or physical damage shall waive their rights against NSI and landlord and each of their directors, officers, employees, contractor and agents.

16. Customer will defend, at its expense, and indemnify and hold NSI and NSI's employees, agents, and/or contractors harmless from and against all damages, liability, claims, losses and expenses (including attorneys' fees) arising out of or resulting in any way from (i) any false, inaccurate, incomplete or illegal action by or on behalf of Customer or (ii) the publication of any word, phrase, statement, picture or symbol provided by Customer which is alleged to infringe any copyright, trademark or other rights of any third party.

Customer is expected to be familiar with and to practice good Internet etiquette (Netiquette). Customer will comply with the rules appropriate to any network to which NSI may provide access. Customer should not post, transmit, or permit Internet access to information Customer desires to keep confidential. Customer is not permitted to post any material that is illegal, libelous, tortuous, or likely to result in retaliation against NSI by offended users. NSI reserves the right to refuse or terminate service at any time for violation of this section. Customer will indemnify NSI and hold NSI harmless from any damage to NSI's business, service, equipment, network, operations, or reputation resulting from Customer's actions, including but not limited to any

NSI W

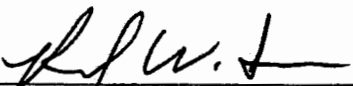
Customer [Signature]



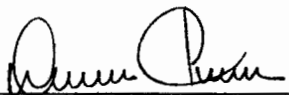
22. No term or provision hereof shall be deemed waived or modified and no breach excused unless such waiver, modification, or consent shall be in writing and signed by the parties. The waiver or failure of either party to exercise any right in any respect provided for herein shall not be deemed a waiver of any further right hereunder.
23. Customer uses NSI's services at Customer's own risk. NSI makes no warranty, expressed or implied, including but not limited to any warranty of merchantability or fitness for a particular purpose. Neither party shall be liable for any special, incidental, consequential, or punitive damages resulting from any performance or failure to perform under this Agreement except where such damages are caused by the intentional misconduct of that party. NSI has no control whatsoever and shall not be responsible to Customer for the content of any third-party material passing through any network, some of which may be illegal, inaccurate, adult in nature, harmful, or offensive.
24. IN NO EVENT SHALL NSI, ITS AFFILIATES OR ITS CONTRACTORS BE LIABLE TO CUSTOMER OR ANY OTHER PERSON, FIRM OR ENTITY IN ANY OTHER RESPECT, FOR ANY DAMAGES, EITHER DIRECT, INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL, ACTUAL, OR PUNITIVE, OR FOR ANY LOST PROFITS OF ANY KIND OR NATURE WHATSOEVER EVEN IF FORESEEABLE, ARISING OUT OF ANY MISTAKE, ACCIDENT, ERROR, OMISSION, INTERRUPTION, OR DEFECT IN TRANSMISSION, OR DELAY ARISING OUT OF OR RELATING TO THE SERVICE INCLUDING, WITHOUT LIMITATION THE OBLIGATIONS AND/OR PERFORMANCE OF NSI PURSUANT TO THIS AGREEMENT AND ANY ATTACHMENTS THERETO OR ANY FAILURE TO TIMELY OR ACCURATELY PROVISION OR INSTALL ANY PORTION OF THE SERVICE, OR CONDITIONS WHICH MAY RESULT FROM ACTIONS BY REGULATORY OR JUDICIAL AUTHORITIES. NSI MAKES NO WARRANTY WHETHER EXPRESS, IMPLIED OR STATUTORY, AS TO THE DESCRIPTION, QUALITY, MERCHANTABILITY, COMPLETENESS OR FITNESS FOR ANY PURPOSE OF THE SERVICE OR LOCAL ACCESS OR AS TO ANY OTHER MATTER, ALL OF WHICH WARRANTIES BY NSI ARE HEREBY EXCLUDED AND DISCLAIMED.
25. This Agreement shall be binding on Customer and your Customer's successors and assigns. Customer may not assign this Agreement, whether by operation of law or otherwise, without the prior written consent of NSI, which consent shall not be unreasonably withheld.
26. All cancellations of service or changes in service must be in writing to NSI.
27. This Agreement constitutes the entire agreement between NSI and Customer and supersedes all proposals, oral and written, between the parties of the subject matter hereof.


This Agreement may only be amended in writing signed by authorized representatives of both parties.


Customer

By:   
Print Name: Richard W. Irwin  
Title: President  
Dated: 07-29-00

NSI

By:   
Print Name: W. Christensen  
Title: President  
Dated: 07.27.00

NSI 

Customer 

**ATTACHMENT TO APPLICATION FOR RECOGNITION OF EXEMPTION**

**REELRADIO INC.**

**Form 1023**

**Part IV-A**

**Item 1**

On April 9, 2000, Media Preservation Foundation, a 501(c)(3) tax-exempt organization established THE REELRADIO FUND.

This enabled tax-deductible contributions from the general public payable to MEDIA PRESERVATION FOUNDATION to help fund Internet services for REELRADIO.

**ATTACHMENT TO APPLICATION FOR RECOGNITION OF EXEMPTION**

**REELRADIO INC.**

**Form 1023**

**Part IV-B**

**Item 8**

Depreciable Asset:

REELRADIO purchased the components for and assembled a custom Internet Server, consisting of a rack-mounted steel enclosure with power supply and cooling fans; Intel L440GX+ server motherboard with a PENTIUM III 700Mhz CPU, 512 Megabytes 8ns SDRAM, two SCSI-II 18 gigabyte hard drives, two EIDE 30 gigabyte hard drives, CD-ROM floppy drive, onboard SCSI, IDE and floppy drive controllers, LAN and SVGA video port. The total cost for this machine was approximately \$3200.00

**ATTACHMENT TO APPLICATION FOR RECOGNITION OF EXEMPTION**

**REELRADIO INC.**

**Form 1023  
Part IV-B  
Item 10**

Other Asset:

REELRADIO has entered into a contract with NSI Telecomm, Inc., of Rancho Cordova, California, for server co-location in their data hosting facility. The contract provides for unlimited bandwidth and data transfer in a secured, environmentally-controlled facility with 24-hour access, monitoring and technical support.

An initial contract for 30 days trial service was followed by a contract for 12 months at a discounted rate. Both contracts were paid in advance to secure the discounted price. The total cost of these contracts was \$5600 and assure Internet hosting for a single machine operated by REELRADIO through July, 2001.

Form **872-C**

**Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

OMB No. 1545-0056

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

(See instructions.)

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

REELRADIO, INC.

*(Exact legal name of organization as shown in organizing document)*

216 Grace Avenue, Sacramento CA 95838

*(Number, street, city or town, state, and ZIP code)*

and the

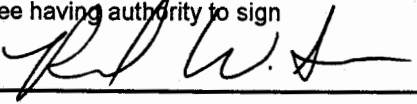
District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year 12/31/2000

*(Month, day, and year)*

Name of organization (as shown in organizing document)	Date
REELRADIO, INC.	10-31-2000
Officer or trustee having authority to sign	Type or print name and title
Signature ► 	Richard W. Irwin President, CEO

**For IRS use only**

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ►

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.

Form **872-C**

# Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

(See instructions.)

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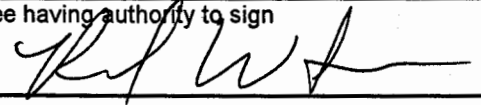
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REELRADIO, INC.	10-31-2000
Officer or trustee having authority to sign	Type or print name and title
Signature ► 	Richard W. Irwin President, CEO
<b>For IRS use only</b>	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ►

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.