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rsurcan@stblaw.com

VIA FEDERAL EXPRESS

May 13, 2016

Re: CHAR410 of SOS EB KIDS CORP.

NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

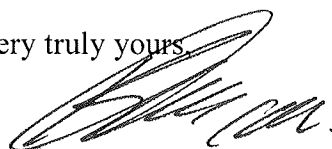
Dear NYS Attorney General:

On behalf of SOS EB KIDS CORP. (the "Corporation"), a New York corporation under the Not for Profit Corporation Law of the State of New York, I hereby submit for filing the CHAR410 of the Corporation, together with the following:

- (i) Check payable to NYS Department of Law, in the amount of \$25 to register to solicit contributions;
- (ii) Attachment 1: Copy of the Certificate of Incorporation;
- (iii) Attachment 2: Copy of the bylaws of the Corporation;
- (iv) Attachment 3: Copy of IRS form 1023; and
- (v) Attachment 4: Copy of IRS tax exemption determination letter.

Please contact me at (212) 455-2648 with any questions. Thank you in advance for your attention to this matter.

Very truly yours,

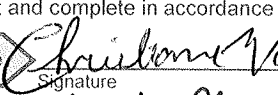
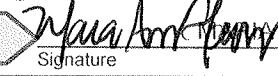


Rodrigo Surcan dos Santos

Attachments

For new registrants only
 (Amending use CHAR410-A,
 Re-registering use CHAR410-R)

Part A - Identification of Registrant			
1. Full name of organization (exactly as it appears in your organizing document)		5. Fed. employer ID no. (EIN)	
SOS EB KIDS CORP		4 7 - 4 9 7 3 4 1 1	
2. c/o Name (if applicable)		6. Organization's website	
MARIA AUGUSTA FERRARI MACKELDEY		WWW.SOSEBKIDS.ORG	
3. Mailing address (Number and street)		Room/suite	7. Primary contact
364 DAVIS AVE		#2	MARIA AUGUSTA FERRARI MACKELDEY
City or town, state or country and ZIP+4		Title	
GREENWICH, CT, 06830		TREASURER	
4. Principal NYS address (Number and street)		Phone	Fax
NONE		(347) 449-1684	
City or town, state or country and ZIP+4		Email	
		GUTA@SOSEBKIDS.COM	

Part B - Certification - Two Signatures Required				
We certify under penalties for perjury that we reviewed this Registration Statement, including all schedules and attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this statement.				
1. President or Authorized Officer/Trustee		CHRISTIANE VALLE	PRESIDENT	05/10/2016
	Signature	Printed Name	Title	Date
2. Chief Financial Officer or Treasurer		MARIA AUGUSTA FERRARI MACKELDEY	TREASURER	05/10/2016
	Signature	Printed Name	Title	Date

Part C - Fee Submitted		
If registering to solicit contributions, fee is \$25.	Check <input checked="" type="checkbox"/> if you are submitting \$25 fee to register to solicit contributions.	Submit check or money order, payable to "NYS Department of Law."
If not registering to solicit contributions, no fee is owed.		

Part D - Attachments - All Documents Required
Attach <u>all</u> of the following documents to this Registration Statement, even if you are claiming an exemption from registration:
<ul style="list-style-type: none"> • Certificate of incorporation, trust agreement or other organizing document, and any amendments; and • Bylaws or other organizational rules, and any amendments; and • IRS Form 1023 or 1024 Application for Recognition of Exemption (if applicable); and • IRS tax exemption determination letter (if applicable)

Part E - Request for Registration Exemption
Is the organization requesting exemption from registration under either or both Article 7-A or the EPTL? <input type="checkbox"/> Yes* <input checked="" type="checkbox"/> No
* If "Yes", complete Schedule E.

Part F - Organization Structure

1. Incorporation / formation

<p>a. Type of organization:</p> <p>Corporation <input checked="" type="checkbox"/></p> <p>Limited liability company (LLC) <input type="checkbox"/></p> <p>Partnership <input type="checkbox"/></p> <p>Sole proprietorship <input type="checkbox"/></p> <p>Trust <input type="checkbox"/></p> <p>Unincorporated association <input type="checkbox"/></p> <p>Other * <input type="checkbox"/></p> <p>* If Other, describe:</p>	<p>b. Type of corporation if New York not-for-profit corporation</p> <p>A <input type="checkbox"/> B <input checked="" type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/></p> <p>c. Date incorporated if a corporation or formed if other than a corporation</p> <p style="text-align: center;">0 8 / 2 8 / 2 0 1 5</p> <p>d. State in which incorporated or formed</p> <p style="text-align: center;">NEW YORK</p>
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2. List all chapters, branches and affiliates of your organization (attach additional sheets if necessary)

Name	Relationship	Mailing address (number and street, room/suite, City or town, state or country and zip+4)
NONE		

3. List all officers, directors, trustees and key employees

Name	Title	Mailing address (number and street, room/suite, city or town, state or country and zip+4)	End of term (if applicable)
CHRISTIANE VALLE	PRESIDENT	364 DAVIS AVE, #2, GREENWICH, CT, 06830	__ / __ / __
MARIA AUGUSTA FERRARI MACKELDEY	TREASURER	364 DAVIS AVE, #2, GREENWICH, CT, 06830	__ / __ / __
CAROLINA VALLE	SECRETARY	364 DAVIS AVE, #2, GREENWICH, CT, 06830	__ / __ / __
			__ / __ / __
			__ / __ / __
			__ / __ / __
			__ / __ / __
			__ / __ / __

4. Other Names and Registration Numbers

<p>a. List all other names used by your organization, including any prior names</p> <p>NONE</p>	<p>b. List all prior New York State charities registration numbers for the organization, including those from the New York State Attorney General's Charities Bureau or the New York State Department of State's Office of Charities Registration</p> <p>NONE</p>
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Part G - Organization Activities

1. Month the annual accounting period ends (01-12)
12

2. NTEE code
E-86

3. Date organization began doing each of following in New York State:
 a. conducting activity 0 8 / 2 8 / 2 0 1 5
 b. maintaining assets 0 8 / 2 8 / 2 0 1 5
 c. soliciting contributions (including from residents, foundations, corporations, government agencies, etc.) 0 8 / 2 8 / 2 0 1 5

4. Describe the purposes of your organization
 SOS EB KIDS IS FORMED FOR CHARITABLE PURPOSES UNDER THE NOT-FOR-PROFIT CORPORATIONS LAW, AND PROVIDES SUPPORT TO BRAZILIAN KIDS IN THE TREATMENT OF EPIDERMOLYSIS BULLOSA

5. Has your organization or any of your officers, directors, trustees or key employees been:
 a. enjoined or otherwise prohibited by a government agency or court from soliciting contributions? Yes* No
 * If "Yes", describe:
 b. found to have engaged in unlawful practices in connection with the solicitation or administration of charitable assets? Yes* No
 * If "Yes", describe:

6. Has your organization's registration or license been suspended by any government agency? Yes* No
 * If "Yes", describe:

7. Does your organization solicit or intend to solicit contributions (including from residents, foundations, corporations, government agencies, etc.) in New York State? Yes* No
 * If "Yes", describe the purposes for which contributions are or will be solicited:
 TO HELP BRAZILIAN CHILDREN IN THE TREATMENT OF EPIDERMOLYSIS BULLOSA

8. List all fund raising professionals (FRP) that your organization has engaged for fund raising activity in NY State (attach additional sheets if necessary)

Name	Type of FRP (see instructions for definitions)	Mailing address (number and street, room/suite, city or town, state or country and zip+4)	Dates of contract
NONE	PFR <input type="checkbox"/> FRC <input type="checkbox"/> CCV <input type="checkbox"/>		Start date: ___ / ___ / ___ End date: ___ / ___ / ___
	PFR <input type="checkbox"/> FRC <input type="checkbox"/> CCV <input type="checkbox"/>		Start date: ___ / ___ / ___ End date: ___ / ___ / ___
	PFR <input type="checkbox"/> FRC <input type="checkbox"/> CCV <input type="checkbox"/>		Start date: ___ / ___ / ___ End date: ___ / ___ / ___

Part H - Federal Tax Exempt Status

1. If applicable, list the date your organization:
 a. applied for tax exempt status 0 9 / 0 6 / 2 0 1 5
 b. was granted tax exempt status 0 9 / 1 4 / 2 0 1 5
 c. was denied tax exempt status ___ / ___ / ___
 d. had its tax exempt status revoked ___ / ___ / ___

2. Provide Internal Revenue Code provision: 501(c)(3)

SOS EB KIDS CORP

Form CHAR410
Attachment 1

SOS EB KIDS CORP
EIN: 47-4973411

364 Davis Ave, #2
Greenwich, CT, 06830

May 10, 2016

Form CHAR410
Part D - Attachments

- **Copy of the Certificate of Incorporation.**

Please see enclosed.

STATE OF NEW YORK
DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.



WITNESS my hand and official seal of the Department of State, at the City of Albany, on May 12, 2016.

Anthony Giardina

Anthony Giardina
Executive Deputy Secretary of State

New York State Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza, 99 Washington Ave. Albany, NY 12231
www.dos.ny.gov

CERTIFICATE OF INCORPORATION OF

SOS EB KIDS CORP
(Corporation Name)

Under Section 402 of the Not-for-Profit Corporation Law

FIRST: The name of the corporation is:

SOS EB KIDS CORP

SECOND: The corporation is a corporation as defined in subparagraph (5) of paragraph (a) of Section 102 of the Not-for-Profit Corporation Law.

THIRD: *(Select one)*

- The purpose for which the corporation is formed is any purpose for which corporations may be organized under the Not-for-Profit Corporation Law as a charitable corporation.
- The purpose for which the corporation is formed is any purpose for which corporations may be organized under the Not-for-Profit Corporation Law as a non-charitable corporation.
- The purpose or purposes for which the corporation is formed are as follows:

FOURTH: *(Check the appropriate statement)*

The corporation is not formed to engage in any activity or for any purpose requiring consent or approval of any state official, department, board, agency or other body. No consent or approval is required.

The corporation is formed to engage in an activity or for a purpose requiring consent or approval of a state official, department, board, agency or other body. Such consent or approval is attached.

FIFTH: The corporation is a: charitable corporation non-charitable corporation under Section 201 of the Not-for-Profit Corporation Law.

SIXTH: The office of the corporation is to be located in the County of NEW YORK, State of New York.

SEVENTH: The names and addresses of the three initial directors of the corporation are:
(A minimum of three are required)

Name: Christiane Valle

Address: 160 W 97th, APT 14D, New York, NY 10025

Name: Maria Augusta Ferrari Mackeldey

Address: 401 Commons Park South, APT 684, Stamford, CT 06902

Name: Carolina Silva Brasileiro do Valle

Address: 160 W 97th, APT 14D, New York, NY 10025

EIGHTH: The Secretary of State is designated as agent of the corporation upon whom process against it may be served. The address to which the Secretary of State shall mail a copy of any process accepted on behalf of the corporation is:

Maria Augusta Ferrari Mackeldey
401 Commons Park South, APT 684
Stamford, CT 06902

NINTH: *(Optional - Corporations seeking tax exempt status may include language required by the Internal Revenue Service in this paragraph.)*

The following language relates to the corporation's tax exempt status and is not a statement of purposes and powers. Consequently, this language does not expand or alter the corporation's purposes or powers set forth in paragraph THIRD.

The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation 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 Third hereof.

No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Incorporator Name: Maria Augusta Ferrari Mackeldey

(Type or Print)

Address: 401 Commons Park South, APT 684, Stamford, CT 06902

Signature **X** *Maria Augusta Ferrari Mackeldey*

150 82800 0 377

CERTIFICATE OF INCORPORATION
OF

SOS EB KIDS CORP

(Corporation Name)

Under Section 402 of the Not-for-Profit Corporation Law

FILED BY: Name: Maria Augusta Ferrari Mackeldey

Mailing Address: 401 Commons Park South, APT 684

City: Stamford State: CT Zip Code: 06902

NOTE: This sample form is provided by the New York State Department of State Division of Corporations for filing a certificate of incorporation. This form is designed to satisfy the minimum filing requirements pursuant to the Not-for-Profit Corporation Law. The Division will accept any other form which complies with the applicable statutory provisions. The Division recommends that this legal document be prepared under the guidance of an attorney. The Division does not provide legal, accounting or tax advice. This certificate must be submitted with a \$75 filing fee made payable to the "Department of State."

For DOS use only

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED AUG 28 2015
TAXS _____
BY: Luc
MY

SOS EB KIDS CORP

Form CHAR410
Attachment 2

SOS EB KIDS CORP
EIN: 47-4973411

364 Davis Ave, #2
Greenwich, CT, 06830

May 10, 2016

Form CHAR410
Part D - Attachments

- **Copy of the bylaws.**

Please see enclosed.

BYLAWS
OF
SOS EB KIDS CORP.

ARTICLE I
OFFICES

1.01. The principal office of SOS EB KIDS CORP. (the “Corporation”) shall be located at such place in the City of New York, State of New York as the Board of Directors (referred to in these Bylaws as the “Board of Directors” or the “Board”) may from time to time determine. The Corporation may also have other offices at such other places both within and without the State of New York as the Board of Directors may from time to time determine or the business of the Corporation may require.

ARTICLE II
PURPOSES

2.01. The Corporation is a not-for-profit corporation and shall be operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “Code”) or the corresponding Section of any future Federal tax code.

2.02. The Corporation’s purposes are to:

- (a) alleviate the suffering of Brazilian children with Epidermolysis Bullosa (“EB”), increasing their quality of life and that of their loved ones, whether through material and emotional support or through information and awareness;
- (b) provide information on EB, products that help the healing process, high quality wound-care products that can be used in patients with EB and emotional support to families;
- (c) create, develop and implement programs designed to fulfill the Corporation’s purposes, which are geared towards fundraising to buy and deliver supplies to beneficiaries in Brazil and to provide emotional support to their families as well as legal support;
- (d) raise awareness on EB and provide financial contributions to research that seeks the cure for EB;

2.03. The Corporation may collaborate with other not-for-profit organizations described in Section 501(c)(3) of the Code.

2.04. At the discretion of the Board of Directors, the Corporation may provide internships or volunteer opportunities, which shall provide opportunities for involvement in the Corporation's activities and programs.

ARTICLE III

NO MEMBERS

3.01. No Members. In accordance with the provisions of Section 601(a) of the Not-for-Profit Corporation Law of the State of New York (the "NPCL"), the Corporation has no members.

ARTICLE IV

BOARD OF DIRECTORS

4.01. Powers. The Board of Directors shall have general power to control and manage the affairs and property of the Corporation in accordance with the purposes and limitations set forth in the Certificate of Incorporation and in these Bylaws.

4.02. Number of Directors. The Board of Directors shall consist of at least four (4) and no more than nine (9) directors. Within these limits, the Board may increase or decrease the number of directors serving on the Board, including for the purpose of staggering the terms of directors. The minimum and maximum number of directors may be increased or decreased by amendment of these Bylaws, provided that any action of the directors to effect such increase or decrease will require the vote of a majority of the entire Board. No decrease will shorten the term of any incumbent director. The "entire Board" as defined in Sections 102(a)(6-a) and 702 of the NPCL and for purposes of these Bylaws will consist of the total number of directors that were elected as of the most recently-held election of directors.

4.03. Election and Terms

- (a) At the first annual meeting after the adoption of these Bylaws, a majority of the directors then in office will elect one-half of the total number of directors for a term of one year (class I) and the other one-half for a term of two years (class II), creating two classes of directors. Each class will be as nearly equal in number as possible, class I having, if necessary, the smallest number of directors. Each director so elected will serve until the expiration of such director's respective term and until the earliest of the election or appointment and qualification of such director's successor or such director's death, resignation, or removal;
- (b) At each annual meeting of the Board of Directors thereafter, a number of directors equal to that of those whose terms have expired will be elected by a majority of the directors then in office for a term of two (2) years and the earliest of the election or appointment and qualification of such director's successor or such director's death, resignation, or removal. At the expiration of any term, any director may be reelected;

- (c) Directors shall be elected by the majority vote of the existing Board of Directors. The election for directors to replace those who have fulfilled their term of office shall take place in October of each year.
- (d) Directors may serve three (3) terms in succession unless unanimously elected by the Board at the end of his/her third (3) consecutive term or to fill a vacancy in an officer position. Also, the term of any director may be extended until a successor has been elected.
- (e) The term of office of each director shall begin upon the adjournment of the Board meeting at which elected and shall end upon the adjournment of the Board meeting during which a successor is elected, unless the term is extended until such time as a successor has been elected.

4.04. Qualifications of Directors

In order to be eligible to serve as a director on the Board of Directors, the individual must be 18 years of age and be willing to abide by the Corporation's code of ethics, mission, purpose and values.

4.05. Vacancies and Newly Created Directorships

Newly created directorships resulting from an increase in the authorized number of directors and vacancies occurring in the Board of Directors for any cause, including any vacancy occurring by reason of the removal of any director, may be filled by the vote of a majority of the directors then in office, although less than a quorum, or by a sole remaining director. Each director so elected will serve until the next annual meeting at which the election of directors is in the regular order of business, and until the earliest of such director's successor being elected or appointed and qualified or until such director's death, resignation, or removal.

4.06. Removal of Directors

Provided there is a quorum present of not less than a majority of directors then in office, a director may be removed for cause by the vote of two-thirds (2/3) of the Board of Directors present at the meeting, in the following circumstances, which shall constitute "cause" for purpose of Section 706 of the NPCL:

- (a) the director is absent and unexcused from three or more meetings of the Board of Directors in a twelve (12) month period. The President is empowered to excuse directors from attendance for a reason deemed adequate by the President. The President shall not have the power to excuse him/herself from the Board meeting attendance and in that case, the Vice President shall excuse the President;
- (b) the director has a continuing conflict of interest that cannot be reconciled, or is failing in his/her fiduciary responsibilities, as determined by the vote of two-thirds (2/3) of the Board of Directors present at the meeting;

- (c) if he/she engages in any conduct that violates the Corporation's code of ethics or in any activity that materially interferes with or conflicts with the purpose of the Corporation, including but not limited to substantial and material violation of these Bylaws and/or any policies of the Corporation that may be adopted from time to time.

If removal of a director or directors is effected at a meeting, any vacancies created thereby may be filled by the directors at the same meeting.

Any director removed from office shall turn over to the Board of Directors, within 72 hours, any and all records of the Corporation in his/her possession.

4.07. Resignation of Directors

A director may resign at any time by delivering written notice thereof to the Board of Directors or the President. A notice of resignation may be written or electronic. If written, the notice will be executed by the director by manual or facsimile signature. If electronic, the notice will be sent by electronic mail and set forth, or be submitted with, information from which it can reasonably be determined that the transmission was authorized by the director. Any resignation shall take effect when the notice is delivered unless a later effective date is specified in such notice. If a resignation is made effective at a later date, the Board of Directors may fill the pending vacancy before the effective date provided that the successor does not take office until the effective date. The acceptance of the resignation shall not be necessary to make it effective.

4.08. Board of Directors Meetings

- (a) **Regular Meetings.** The Board of Directors shall have a minimum of 3 (three) regular meetings each calendar year at times and places fixed by the Board. Board meetings shall be held upon seven (7) days' notice by first-class mail, electronic mail, or facsimile transmission or forty-eight (48) hours' notice delivered personally or by telephone. If sent by mail, facsimile transmission, or electronic mail, the notice shall be deemed to be delivered upon its deposit in the mail or transmission system. Notice of meetings shall specify the place, day, and hour of meeting. The purpose of the meeting need not be specified.
- (b) **Special Meetings.** Special meetings of the Board may be called by the President, the Vice President, the Secretary, the Treasurer, or any two (2) other directors. A special meeting must be preceded by at least two (2) days' notice to each director of the date, time, and place, but not the purpose, of the meeting.
- (c) **Waiver of Notice.** Notice of a meeting of the Board need not be given to a director who submits a waiver of notice to the Secretary before or after the meeting, or who attends the meeting without protesting, prior thereto or at its commencement, the lack of notice to him or her. Waivers of notice may be written or electronic. If written, the waiver will be executed by the director by manual or facsimile signature. If electronic, the waiver will be sent by electronic mail and set forth, or be submitted with, information from which it can reasonably be determined that the transmission was authorized by the director.

4.09. Presumption of Assent

A director of the Corporation who is present at a meeting of the Board of Directors or a committee when corporate action is taken is deemed to have assented to the action taken unless:

- (a) such director objects, at the beginning of the meeting or promptly upon arrival, to holding the meeting or transacting specified affairs at the meeting; or
- (b) such directors votes against or abstains from the action taken.

4.10. Manner of Acting

- (a) **Quorum.** At each meeting of the Board, a majority of the entire Board will constitute a quorum for the transaction of business. No business shall be considered by the Board at any meeting at which a quorum is not present. If a quorum is not present at any meeting of the Board of Directors, a majority of the directors present may adjourn the meeting, from time to time, without notice other than announcement at the meeting, until a quorum is present.
- (b) **Majority Vote.** Except as otherwise required by law or by the Certificate of Incorporation, the act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors.
- (c) **Place and Time of Meetings.** Meetings of the Board of Directors or of its committees may be held at the location, within or without the State of New York, as determined by the Board of Directors.
- (d) **Participation.** Except as required otherwise by law, the Certificate of Incorporation, or these Bylaws, directors may participate in a regular or special meeting through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting, including in person, internet video conference, conference call, or by similar communications equipment. Participation by such means shall constitute presence in person at a meeting as long as all persons participating in the meeting can hear each other at the same time and can participate in all matters before the Board of Directors or such committee, including the ability to propose, object to, and vote upon specific actions.

4.11. Compensation for Board Services

The Corporation shall not pay any compensation to directors for service as a director. The Board may adopt policies providing for reasonable reimbursement of directors for expenses incurred in conjunction with carrying out Board responsibilities, such as travel expenses to attend Board meetings or other events at the discretion of the Board of Directors.

4.12. Compensation for Professional Services

Directors are not restricted from being remunerated for professional services provided to the Corporation. The Board of Directors, or any committee, may from time to time establish

reasonable remuneration for professional services provided to the Corporation. Such remuneration shall be reasonable and fair to the Corporation and must be reviewed and approved in accordance with the Corporation's Conflict of Interest Policy.

ARTICLE V

BOARD COMMITTEES

5.01. Committees

The Board of Directors may, by the resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more directors, to serve at the pleasure of the Board and as mandated or permitted by law. Persons other than the directors may be appointed to such committees, but the President of each committee must be a director. Any committee, to the extent provided in the resolution of the Board, shall have all the authority of the Board, except that no committee, regardless of resolution by the Board, may:

- (a) take any action on matters which also requires approval by the Board;
- (b) fill vacancies of the Board of Directors or in any committee which has the authority of the Board;
- (c) fix compensation of the directors for serving on the Board or on any committee;
- (d) amend or repeal Bylaws or adopt new Bylaws;
- (e) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or subject to repeal;
- (f) appoint any other committees of the Board of directors or the members of these committees;
- (g) expend corporate funds to support a nominee for director; or
- (h) approve any transaction to which the Corporation is a party and one or more directors have a material financial interest.

5.02. Meetings and Action of Committees

Meetings and action of the committees shall be governed by and held and taken in accordance with, the provisions of Section 4.08 (in Article IV) of these Bylaws concerning meetings of the Board of Directors, including but not limited to the majority vote, quorum and meetings rules, except that the time for regular meetings of committees may be determined either by resolution of the Board of Directors or by resolution of the committee. Special meetings of the committee may also be called by resolution of the Board of Directors. Notice of special meetings of committees shall also be given to any and all alternate committee members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any

committee and shall be filed with the corporate records. The Board of Directors may adopt rules for the governing of the committee not inconsistent with the provision of these Bylaws.

5.03. Informal Action by the Board of Directors

Any action required or permitted to be taken by the Board of Directors at a meeting may be taken without a meeting if consent in writing, setting forth the action so taken, shall be agreed by unanimous written consent of the Board of Directors. For purposes of this Section 5.03 an e-mail transmission from an e-mail address on record constitutes a valid writing.

ARTICLE VI

OFFICERS

6.01. Officers, Duties and Qualifications

The officers of the Corporation shall be a President, a Vice-President, a Secretary, a Treasurer, and such other officers with such titles as the Board of Directors will determine. All of whom shall be chosen by, and serve at the pleasure of, the Board of Directors and as mandated or permitted by law. Each Board officer shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the Board or by direction of an officer authorized by the Board to prescribe the duties and authority of other officers. The Board may also appoint additional Vice President and such other officers as it deems expedient for the proper conduct of the business of the Corporation, each of whom shall have such authority and shall perform such duties as the Board of directors may determine. One person may hold two or more Board offices, provided that no Board officer may act in more than one capacity where action of two or more officers is required and that the individual who serves as President may not be held by the same person who also serves as Secretary.

(a) President

The President shall be charged with the administrative and executive management and general supervision of the affairs of the Corporation and such other powers and the performance of such other duties as the Board of Directors may delegate. The President generally and actively manages the business and affairs of the Corporation, subject to the directions of the Board of Directors. Said officer shall lead the Board in performing its duties and responsibilities, including, if present, presiding at all meetings of the Board. The President shall perform all other duties incident to the office or properly required by the Board of Directors.

(b) Vice President

In the absence or disability of the President, the Vice President designated by the Board of directors shall perform the duties of the President. When so acting, the Vice President shall have all the powers of and be subject to all the restrictions upon the President. The Vice President shall have such other powers and perform such other duties prescribed for them by the Board of Directors or the President.

(c) **Secretary**

The secretary shall have custody of, and maintain all of the corporate records except the financial records. Furthermore, said person will record the minutes of all meetings of the Board of Directors. The minutes of each meeting shall state the time and place that it was held and such other information as shall be necessary to determine the actions taken by the Board. The secretary shall send all notices of meetings and perform such other duties as may be prescribed by the Board of Directors or the President. Furthermore, said officer shall be responsible for authenticating records of the Corporation.

(d) **Treasurer**

The treasurer shall be the lead director for oversight of the financial condition and affairs of the Corporation. The treasurer shall oversee and keep the Board informed of the financial condition of the Corporation and of audit or financial review results. In conjunction with other directors or officers, the treasurer shall oversee budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the Corporation, are made available to the Board of Directors on a timely basis or as may be required by the Board of Directors. The treasurer shall perform all duties properly required by the Board of Directors or the President. The treasurer shall render a statement of the condition of the finances of the Corporation at the annual meeting of the Board of Directors as provided in Section 519 of the NPCL and make an annual report to the Board concerning assets held for a specific purpose, the use made of such assets and the income thereof as provided in Section 513(b) of the NPCL. The treasurer may appoint, with approval of the Board a qualified fiscal agent or member of the staff to assist in performance of all or part of the duties of the treasurer.

6.02. Election and Term of Office

The officers of the Corporation will be elected annually by the Board of Directors at one of the three regular meetings that are held in each calendar year. The term of office shall be governed by and held and taken in accordance with, the provisions of Section 5.03 (in Article V).

6.03. Removal and Resignation

The Board of Directors may remove an officer at any time, with or without cause. Any officer may resign at any time by giving written notice to the President without prejudice to the rights, if any, of the Corporation under any contract to which the officer is a party. A notice of resignation may be written or electronic. If written, the notice will be executed by the officer by manual or facsimile signature. If electronic, the notice will be sent by electronic mail and set forth, or be submitted with, information from which it can reasonably be determined that the transmission was authorized by the officer. Any resignation shall take effect at the date of the receipt of the notice or at any later time specified in the notice, unless otherwise specified in the notice. If a resignation is made effective at a later date, the Board of Directors may fill the pending vacancy before the effective date provided that the successor does not take office until the effective date. The acceptance of the resignation shall not be necessary to make it effective.

6.04. Non-Director Officers

The Board of Directors may designate additional officer positions of the Corporation and may appoint and assign duties to other non-director officers of the Corporation.

ARTICLE VII

CONTRACTS, CHECKS, LOANS, INDEMNIFICATION AND RELATED MATTERS

7.01. Contracts and other Writings

Except as otherwise provided by resolution of the Board of Directors or Board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the Corporation shall be executed on its behalf by the treasurer or other persons to whom the Corporation has delegated authority to execute such documents in accordance with policies approved by the Board.

7.02. Checks, Drafts

All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents, of the Corporation and in such manner as shall from time to time be determined by resolution of the Board.

7.03. Deposits

All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depository as the Board or a designated committee of the Board may select.

7.04. Loans

No loans shall be contracted on behalf of the Corporation and no evidence of indebtedness shall be issued in its name unless authorized by resolution of the Board. Such authority may be general or confined to specific instances.

7.05. Indemnification

To the fullest extent permitted by law:

- (a) The Corporation will indemnify any person (and that person's heirs, executors, guardians, administrators, assigns and any other legal representative of that person) who was or is a party or is threatened to be made a party to or is involved in (including as a witness) any threatened, pending, or completed action, suit, proceeding or inquiry (brought in the right of the Corporation or otherwise), whether civil, criminal, administrative, or investigative, and whether formal or informal, including appeals, by reason of the fact that the person is or was a director or officer of the Corporation, or, while a director or officer of the Corporation, is or was serving at the request of the Corporation as a director, officer, partner, trustee, employee, or agent of another Corporation, partnership, joint venture,

trust, or other enterprise, for and against all expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by that person or that person's heirs, executors, guardians, administrators, assigns or legal representatives in connection with that action, suit, proceeding or inquiry, including appeals. Notwithstanding the foregoing, the Corporation will indemnify any person seeking indemnification in connection with an action, suit, proceeding or inquiry (or part thereof) initiated by that person only if that action, suit, proceeding or inquiry (or part thereof) was authorized by the Board.

- (b) No indemnification will be made to or on behalf of a director or officer if a judgment or other final adjudication adverse to the director or officer establishes that his or her acts were committed in bad faith or were the result of active or deliberate dishonesty and were material to the cause of action so adjudicated, or that he or she personally gained in fact a financial profit or other advantage to which he or she was not legally entitled.
- (c) Any indemnification made pursuant to this Section 7.05 will be authorized according to the procedures set forth in Section 723 of the NPCL.
- (d) The Corporation will pay expenses as incurred by any person described in subsection (a) of this Section 7.05 in connection with any action, suit, proceeding or inquiry described in subsection (a) of this Section 7.05; *provided, that*, if these expenses are to be paid in advance of the final disposition (including appeals) of an action, suit, proceeding or inquiry, then the payment of expenses will be made only upon delivery to the Corporation of an undertaking, by or on behalf of the person, to repay all amounts so advanced if it is ultimately determined that the person is not entitled to be indemnified under this Section 7.05 or otherwise.
- (e) The Corporation may purchase and maintain insurance on behalf of any person described in subsection (a) of this Section 7.05 against any liability asserted against that person, whether or not the Corporation would have the power to indemnify the person against that liability under the provisions of this Section 7.05 or otherwise.
- (f) The provisions of this Section 7.05 will be applicable to all actions, suits, proceedings or inquiries made or commenced after the adoption of this Section 7.05, whether arising from acts or omissions occurring before or after its adoption. The provisions of this Section 7.05 will be deemed to be a contract between the Corporation and each director or officer who serves in such capacity at any time while this Section 7.05 and the relevant provisions of the laws of the State of New York and other applicable law, if any, are in effect, and any repeal or modification of this Section 7.05 will not adversely affect any right or protection of any person described in subsection (a) in respect of any act or omission occurring prior to the time of the repeal or modification.
- (g) If any provision of this Section 7.05 will be found to be invalid or limited in application by reason of any law or regulation, that finding will not affect the validity of the remaining provisions of this Section 7.05. The rights of indemnification provided in this Section 7.05 will neither be exclusive of, nor be deemed in limitation of, any rights to which any person described in subsection (a) of this Section 7.05 may otherwise be

entitled or permitted by contract, the Certificate of Incorporation, vote of the Board, or otherwise, or as a matter of law, both as to actions in the person's official capacity and actions in any other capacity while holding such office, it being the policy of the Corporation that indemnification of any person described in subsection (a) of this Section 7.05 will be made to the fullest extent permitted by law.

- (h) For purposes of this Section 7.05, reference to "other enterprises" will include employee benefit plans; reference to "fines" will include any excise taxes assessed on a person with respect to an employee benefit plan; and reference to "serving at the request of the Corporation" will include any service as a director or officer of the Corporation which imposes duties on, or involves services by, that director or officer with respect to an employee benefit plan, its participants, or beneficiaries.
- (i) The Corporation may, by vote of the Board, provide indemnification and advancement of expenses to current or former employees and agents of the Corporation.
- (j) If any action with respect to indemnification of directors and officers is taken by way of amendment of the Bylaws, resolution of directors, or by agreement, then the Corporation will, within fifteen months from the date of such action, include in the records of the Corporation open to public inspection a statement specifying the action taken.

ARTICLE VIII

ADMINISTRATION OF DONATIONS

8.01. Donations; Discretion retained by the Board of Directors

The Board of Directors will at all times maintain complete control and discretion over the distribution of funds received by the Corporation, and will not enter into any agreement with any person or organization that would in any way limit such control or discretion. The Board of Directors will not represent to any person from whom it solicits or receives gifts, grants, bequests, or contributions that any funds received will be distributed other than at the discretion of the Board. The Board of Directors may solicit or receive gifts, grants, bequests, or contributions for a specific project that it has reviewed and approved as in furtherance of the purposes of the Corporation as stated in the Certificate of Incorporation. The Board of Directors may, in its absolute discretion and with or without cause, refuse any conditional or restricted gift, grant, bequest, or contribution and return to the donor any such contribution actually received.

8.02. Procedures for distributions

The Board of Directors will adopt procedures from time to time for grants, gifts, contributions, or other distributions by the Corporation. Such procedures will not be inconsistent with Federal tax law or the NPCL and will further the charitable purposes of the Corporation.

ARTICLE IX

CONFLICT OF INTEREST POLICY

9.01. For purposes of this Article IX, the following terms will have the following meanings:

- (a) “Related Party” means a director, officer, or Key Employee of the Corporation or any affiliate of the Corporation, and his or her Family Members and Related Entities.
- (b) “Key Employee” means any person who is in a position to exercise substantial influence over the affairs of the Corporation within the meaning of Section 4958(f)(1)(a) of the Code and Sections 53.4958(c)-(e) of the Treasury Regulations.
- (c) “Family Member” means, with respect to a person, his or her immediate family members consisting of his or her spouse or domestic partner, ancestors, siblings and their spouses, and lineal descendants and their spouses.
- (d) “Related Entity” means, with respect to a person, any entity in which a he or she and/or his or her Family Members, have a thirty-five percent or greater ownership interest or, in the case of a partnership or professional Corporation, a direct or indirect ownership interest of more than five percent.

9.02. Any transaction, agreement or arrangement in which a Related Party has a financial interest and in which the Corporation or any affiliate of the Corporation is a participant (each, a “Covered Transaction”) will be approved by the Board of Directors or an authorized committee of the Board of Directors (the “Authorized Committee”) only after the Board or the Authorized Committee determines that the transaction, agreement or arrangement is fair, reasonable and in the best interests of the Corporation. When a director, officer, or Key Employee of the Corporation becomes aware that he or she, or his or her Family Members or Related Entities, may have an interest in a Covered Transaction:

- (a) he or she will immediately disclose the existence and material facts of the interest in the Covered Transaction to the Board or the Authorized Committee;
- (b) he or she may participate in the information-gathering stage of the Board’s or the Authorized Committee’s discussion but will not be physically present during the final deliberation or vote on the Covered Transaction;
- (c) if a director, he or she will not vote on the Covered Transaction; and
- (d) he or she will refrain from improperly influencing the deliberation or vote on the Covered Transaction.

9.03. In determining whether to approve a Covered Transaction in which a Related Party may have a financial interest, disinterested directors on the Board or the Authorized Committee will take into account the restrictions regarding either self-dealing under Section 4941 of the Code, in the case of an organization classified as a private foundation, or excess benefit transactions under Section 4958 of the Code, in the case of an organization classified as a public charity.

9.04. In determining whether to approve a Covered Transaction in which a Related Party may have a substantial financial interest, and not just a financial interest, disinterested directors on the Board or the Authorized Committee will, in addition to following the procedures set forth above:

- (a) consider alternative transactions to the extent available;
- (b) approve the Covered Transaction by not less than a majority vote of the directors present at the meeting of the Board or the Authorized Committee; and
- (c) contemporaneously document in the meeting minutes the basis for the Board's or the Authorized Committee's approval of the Covered Transaction, including its consideration of any alternative transaction.

9.05. All questions as to whether a director, officer, or Key Employee (or their Family Members or Related Entities) has an interest in a Covered Transaction will be resolved by a vote of the Board or the Authorized Committee in which the interested individual, if he or she is a director, may not vote.

9.06. The minutes of the meeting of the Board or the Authorized Committee considering the Covered Transaction will (i) reflect that the Related Party's interest in the Covered Transaction was disclosed, (ii) state that the Related Party (and any director, officer, or Key Employee affiliated with the Related Party) was not present during the final deliberation or vote of the Board or the Authorized Committee on the Covered Transaction, (iii) state that the Related Party, if a director, abstained from voting on the Covered Transaction, (iv) describe the action taken by the Board or the Authorized Committee relating to the Covered Transaction (e.g., approval or disapproval), and (v) describe any consideration of alternative transactions, to the extent applicable, by the Board or the Authorized Committee.

9.07. Each director, officer and Key Employee of the Corporation will furnish a conflict of interest disclosure statement to the Secretary of the Corporation prior to his or her election to the Board or as an officer or appointment as a Key Employee, and thereafter on an annual basis. Each disclosure statement will identify, to the best of the knowledge of the director, officer or Key Employee, (i) any entity of which the director, officer or Key Employee is an officer, director, trustee, member, owner (either as a sole proprietor or partner) or employee and with which the Corporation has a relationship and (ii) any Conflict Transaction in which the director, officer or Key Employee or any of his or her respective Family Members or Related Entities is involved or expects to be involved. The disclosure statements will be provided to and reviewed annually by the Chair of the Audit Committee, or, if there is no Audit Committee, the President. In addition, each director, officer, and Key Employee will report promptly to the Secretary of the Corporation any potential conflict of interest as and when it arises. The Audit Committee, or, if there is no Audit Committee, the Board, may, in its sole discretion, elect to treat any relationship, transaction or potential conflict of interest disclosed by any director, officer or Key Employee of the Corporation as a "Conflict Transaction" subject to the terms of this Conflict of Interest Policy.

ARTICLE X PROHIBITED ACTIVITIES

10.01. Political and Religious Activities

- (a) The Corporation shall not participate or intervene in any political or judicial campaign on behalf of any candidate for public office whatsoever.
- (b) The Corporation shall not have any links with any religious institution.

ARTICLE XI

MISCELLANEOUS

11.01. Books and Records

The Corporation will keep correct and complete books and records of account of the activities and transactions of the Corporation, including a minute book, which will contain a copy of the Certificate of Incorporation, a copy of these Bylaws, and all minutes of meetings of the Board of Directors and committees thereof.

11.02. Fiscal Year

The fiscal year of the Corporation shall be from January 1 to December 31 of each year.

11.03. Seal

The corporate seal will have inscribed thereon the name of the Corporation, the year of its organization and the words "Corporate Seal, Not-for-Profit, New York." The seal may be used by causing it or a facsimile thereof to be impressed or affixed or in any manner reproduced.

11.04. Nondiscrimination Policy

The officers, directors, committee members, employees, and persons served by this Corporation shall be selected entirely on a nondiscriminatory basis with respect to age, sex, race, religion, national origin, and sexual orientation. It is the policy of the Corporation not to discriminate on the basis of race, creed, ancestry, marital status, gender, sexual orientation, age, physical disability, veteran's status, political service or affiliation, color, religion, or national origin.

11.05. Bylaws Amendment

These Bylaws may be amended, altered, repealed, or restated by a vote of the majority of the Board of Directors then in office at a meeting of the Board, provided, however, that

- (a) no amendment shall be made to these Bylaws which would cause the Corporation to cease to qualify as an exempt Corporation under Section 501(c)(3) of the Code; and
- (b) any amendment affecting the voting rights of directors shall require ratification by a two-thirds vote of a quorum of the directors at a Board meeting.

11.06. Amendment to the Certificate of Incorporation

Any amendment to the Certificate of Incorporation may be adopted by approval of two-thirds (2/3) of the Board of Directors.

11.07. Loans to Directors and Officers

Subject to the exceptions outlined in Section 716 of the NPCL, no loans will be made by the Corporation to any director or officer, or to any other entity in which one or more director or officer is a director or officer or holds a substantial financial interest.

11.08. Conflict of Provisions

In the event of a conflict between these Bylaws and the Certificate of Incorporation, these Bylaws shall prevail.

Adopted: May 26, 2016.

SOS EB KIDS CORP

Form CHAR410
Attachment 3

SOS EB KIDS CORP
EIN: 47-4973411

364 Davis Ave, #2
Greenwich, CT, 06830

May 10, 2016

Form CHAR410
Part D - Attachments

- **Copy of the IRS Form 1023.**

Please see enclosed.

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

Do not enter Social Security numbers on this form as it will be made public.

Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023

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

Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

Part I Identification of Applicant

1a Full Name of Organization SOS EB KIDS CORP					
b Mailing Address (number, street, and room/suite). If a P.O. box, see instructions. 401 COMMONS PARK S APT 684			c City STAMFORD	d State CT	e Zip code + 4 06902-0000
2 Employer Identification Number 47-4973411	3 Month Tax Year Ends (MM) 12	4 Person to Contact if More Information is Needed MARIA AUGUSTA FERRARI MACKELDEY			
5 Contact Telephone Number 646-785-9945		6 Fax Number (optional)	7 User Fee Submitted \$400.00		
8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)					
First Name: CHRISTIANE		Last Name: VALLE		Title: PRESIDENT	
Street Address: 160 W 97TH APT 14D		City: NEW YORK		State: NY	Zip code + 4: 10025-0000
First Name: MARIA AUGUSTA		Last Name: FERRARI MACKELDEY		Title: TREASURER	
Street Address: 401 COMMONS PARK S APT 684		City: STAMFORD		State: CT	Zip code + 4: 06902-0000
First Name: CAROLINA SILVA		Last Name: BRASILEIRO DO VALLE		Title: SECRETARY	
Street Address: 160 W 97TH APT 14D		City: NEW YORK		State: NY	Zip code + 4: 10025-0000
First Name:		Last Name:		Title:	
Street Address:		City:		State:	Zip code + 4:
First Name:		Last Name:		Title:	
Street Address:		City:		State:	Zip code + 4:
9a Organization's Website (if available):					
b Organization's Email (optional):					

Part II Organizational Structure

- To file this form, you must be a corporation, an unincorporated association, or a trust. Check the box for the type of organization.
 Corporation Unincorporated association Trust
- Check this box to attest that you have the organizing document necessary for the organizational structure indicated above. (See the instructions for an explanation of necessary organizing documents.)
- Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): 08282015
- State of Incorporation or other formation: New York
- Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).
 Check this box to attest that your organizing document contains this limitation.
- Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
 Check this box to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.
 Check this box to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

Part III Your Specific Activities

- 1 Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): E60
- 2 To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. Check all that apply.
 - Charitable
 - Religious
 - Educational
 - Scientific
 - Literary
 - Testing for public safety
 - To foster national or international amateur sports competition
 - Prevention of cruelty to children or animals
- 3 To qualify for exemption as a section 501(c)(3) organization, you must:
 - Refrain from supporting or opposing candidates in political campaigns in any way.
 - Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
 - Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
 - Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
 - Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
 - Not provide commercial-type insurance as a substantial part of your activities.

Check this box to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.
- 4 Do you or will you attempt to influence legislation? _____ Yes No
(If yes, consider filing Form 5768. See the instructions for more details.)
- 5 Do you or will you pay compensation to any of your officers, directors, or trustees? _____ Yes No
(Refer to the instructions for a definition of compensation.)
- 6 Do you or will you donate funds to or pay expenses for individual(s)? _____ Yes No
- 7 Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? _____ Yes No
- 8 Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? _____ Yes No
- 9 Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? _____ Yes No
- 10 Do you or will you operate bingo or other gaming activities? _____ Yes No
- 11 Do you or will you provide disaster relief? _____ Yes No

Part IV Foundation Classification

Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

- 1 If you qualify for public charity status, check the appropriate box (1a - 1c below) and skip to Part V below.
 - a Check this box to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. Sections 509(a)(1) and 170(b)(1)(A)(vi).
 - b Check this box to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. Section 509(a)(2).
 - c Check this box to attest that you are 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)(iv).
- 2 If you are not described in items 1a - 1c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
 - Check this box to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

SOS EB KIDS CORP

Form CHAR410
Attachment 4

SOS EB KIDS CORP
EIN: 47-4973411

364 Davis Ave, #2
Greenwich, CT, 06830

May 10, 2016

Form CHAR410
Part D - Attachments

- **Copy of the IRS tax exemption determination letter.**

Please see enclosed.

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

DEPARTMENT OF THE TREASURY

Date: SEP 14 2015

SOS EB KIDS CORP
401 COMMONS PARK S APT 684
STAMFORD, CT 06902-0000

Employer Identification Number:
47-4973411
DLN:
26053651006185
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
August 28, 2015
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

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

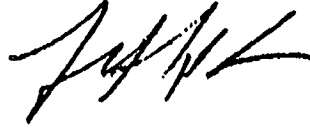
If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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

Letter 5436

SOS EB KIDS CORP

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeffrey I. Cooper', written in a cursive style.

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements