

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

DEPARTMENT OF THE TREASURY

Date: **JUN 13 2005**

DANCING TREES LODGE INC
C/O JAMES E PHIPPS
PRETIFLAHERT
ONE CITY CENTER
PORTLAND, ME 04112-9546

Employer Identification Number:
55-0867729
DLN:
17053122003035
Contact Person:
RENEE RAILEY NORTON ID# 31172
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
JUNE 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
YES
Effective Date of Exemption:
JULY 21, 2004
Contribution Deductibility:
YES
Advance Ruling Ending Date:
JUNE 30, 2009

Dear Applicant:

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

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

JUN 21 2005

Letter 1045 (DO/CG)

DOMESTIC
NONPROFIT CORPORATION

STATE OF MAINE

ARTICLES OF INCORPORATION

File No. 20050040ND Pages 6
Fee Paid \$ 20
DCN 2042051600010 ARTI
FILED
07/21/2004

Julie H. Fyfe
Deputy Secretary of State

A True Copy When Attested By Signature
Julie H. Fyfe
Deputy Secretary of State

Pursuant to 13-B MRSA §403, the undersigned incorporator(s) execute(s) and deliver(s) the following Articles of Incorporation:

FIRST: The name of the corporation is DANCINGTREES LODGE, INC.

SECOND: ("X" one box only. Attach additional page(s) if necessary.)

The corporation is organized as a public benefit corporation for the following purpose or purposes:
See Exhibit A attached hereto and by this reference made a part hereof.

The corporation is organized as a mutual benefit corporation for all purposes permitted under 13-B MRSA, or, if not for all such purposes, then for the following purpose or purposes:

THIRD: The name and registered office of the Registered Agent who must be a Maine resident, whose office is identical with the registered office; or a corporation, domestic or foreign, profit or nonprofit, having an office identical with such registered office:

James E. Phipps

(name)

Preti, Flaherty, Beliveau, Pachios & Haley, LLP, One City Center, Portland, ME 04101

(physical location - street (not P.O. Box), city, state and zip code)

P. O. Box 9546, Portland, ME 04112-9546

(mailing address if different from above)

FOURTH: The number of directors (not less than 3) constituting the initial board of directors of the corporation, if the number has been designated or if the initial directors have been chosen, is See Exhibit B attached hereto and by this reference made a part hereof.

The minimum number of directors (not less than 3) shall be five (5) and the maximum number of directors shall be fifteen (15)

FIFTH: Members: ("X" one box only.)

There shall be no members.

There shall be one or more classes of members and the information required by §402 is attached. as Exhibit C

SIXTH: (Optional) (Check if this article is to apply.)

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 publication or distribution of statements) any political campaign on behalf of any candidate for public office.

SEVENTH: (Optional) (Check if this article is to apply.)

Other provisions of these articles including provisions for the regulation of the internal affairs of the corporation distribution of assets on dissolution or final liquidation and the requirements of the Internal Revenue Code section 501(c) are set out in Exhibit D attached hereto and made a part hereof.

INCORPORATORS



(signature)

James E. Phipps

(type or print name)

(signature)

(type or print name)

(signature)

(type or print name)

For Corporate Incorporators*

Name of Corporate Incorporator

By

(signature of officer)

(type or print name and capacity)

Acceptance of Appointment of Registered Agent

The undersigned hereby accepts the appointment as registered agent for the above-named domestic nonprofit corporation.

DATED

7/20/04

(signature of registered agent)

DATED

7/20/04

Street

47 Deer Point Road

(residence address)

Chebeague Island, ME 04017

(city, state and zip code)

Street

(residence address)

Street

(city, state and zip code)

Street

(residence address)

Street

(city, state and zip code)

Street

(principal business location)

(city, state and zip code)

James E. Phipps, as an individual

(type or print name)

Note: If the registered agent does not sign, Form MNPCA-18 (§304.3) must accompany this document.

*Articles are to be executed as follows:

If a corporation is an incorporator (§401), the name of the corporation should be typed or printed and signed on its behalf by an officer of the corporation. The articles of incorporation must be accompanied by a certificate of an appropriate officer of the corporation, not the person signing the articles, certifying that the person executing the articles on behalf of the corporation was duly authorized to do so.

Please remit your payment made payable to the Maine Secretary of State.

SUBMIT COMPLETED FORMS TO: CORPORATE EXAMINING SECTION, SECRETARY OF STATE,

101 STATE HOUSE STATION, AUGUSTA, ME 04333-0101