

Form 1023 Checklist

(Revised June 2006)

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

Note. Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- ☒ Assemble the application and materials in this order:
- Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- ☒ User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- ☒ Employer Identification Number (EIN)
- ☒ Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- ☒ Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- | | | | |
|------------|--|------------|--|
| Schedule A | Yes ___ No ☒ | Schedule E | Yes ___ No ☒ |
| Schedule B | Yes ___ No ☒ | Schedule F | Yes ___ No ☒ |
| Schedule C | Yes ☒ No ___ | Schedule G | Yes ___ No ☒ |
| Schedule D | Yes ___ No ☒ | Schedule H | Yes ___ No ☒ |

- ☒ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
- Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) _____
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law _____
- ☒ Signature of an officer, director, trustee, or other official who is authorized to sign the application.
- Signature at Part XI of Form 1023.
- ☒ Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011



Printed on recycled paper

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Boston Acupuncture Project, Inc 64 SOUTH ST. JAMAICA PLAIN, MA 02130 USA	Taxpayer identification number(s) Daytime telephone number 617-637-2482	Plan number (if applicable)
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hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Joseph Hedai 6 Everett Street WCC Suite 4103 Cambridge MA 02138 Check if to be sent copies of notices and communications ☒	CAF No. _____ PTIN _____ Telephone No. 617-998-0104 Fax No. 617-998-0146 Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address Check if to be sent copies of notices and communications ☐	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Application for tax exemption	1023	Not Applicable

- 4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Use Not Recorded on CAF** ☒

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature

Date

Title (if applicable)

Print Name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	MA	548717		

Application for Recognition of Exemption (99)
Under Section 501(c)(3) of the Internal Revenue Code
(Use with the June 2006 revision of the Instructions for Form 1023 and the current Notice 1382)

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

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at **www.irs.gov** for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document) Boston Acupuncture Project, Inc.		2 c/o Name (if applicable)
3 Mailing address (Number and street) (see instructions) 64 South Street	Room/Suite	4 Employer Identification Number (EIN) 85-5011604
City or town, state or country, and ZIP + 4 Jamaica Plain, MA 02130		5 Month the annual accounting period ends (01-12) 12
6 Primary contact (officer, director, trustee, or authorized representative) a Name: Oren Pilinger		b Phone: 617-637-2482 c Fax: (optional)
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		☒ Yes ☐ No
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		☐ Yes ☒ No
9a Organization's website: http://bostonacupunctureproject.org/		
b Organization's email: (optional)		
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		☐ Yes ☒ No
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		3 / 19 / 2018
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		☐ Yes ☒ No

For Paperwork Reduction Act Notice, see page 24 of the instructions.

Cat. No. 17133K

Form **1023** (Rev. 12-2013)

Part II Organizational Structure

You must be a corporation (including a limited liability corporation), an unincorporated association, or a trust to be tax exempt. (See instructions). **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1** Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. ☒ **Yes** ☐ **No**
- 2** Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. ☐ **Yes** ☒ **No**
- 3** Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. ☐ **Yes** ☒ **No**
- 4a** Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. ☐ **Yes** ☒ **No**
- b** Have you been funded? If "No," explain how you are formed without anything of value placed in trust. ☐ **Yes** ☐ **No**
- 5** Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. ☒ **Yes** ☐ **No**

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under Section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1** Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): **P. 1, Art. II (a)-(c)** ☒
- 2a** Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c. ☒
- 2b** If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. **Art. of Org. Attachment Page 2, Art. IV, Paragraph (d)**
- 2c** See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: ☐

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past, present, and planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a** List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Oren Pilinger	President	116 School St, Apt 1 Somerville, MA 02143	40,000
Bradley Dimunah	Treasurer, Director	116 Summit St Hyde Park, MA 02136	None
Steve Kingsbury	Director	32 Lacridge Lane Ashland, MA 01721	None
Shoba Narayana	Director, Clerk	61A Bailey St, Apt 2 Dorchester, MA 02124	None

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b** List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)

- c** List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? ☒ Yes ☐ No
If "Yes," identify the individuals and explain the relationship.
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. ☒ Yes ☐ No
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☐ Yes ☒ No

- 3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. ☐ Yes ☒ No

- 4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
- b** Do you or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? ☒ Yes ☐ No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No

e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☒ Yes ☐ No

f Do you or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No

g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. ☒ Yes ☐ No

b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?

c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ Yes ☒ No

b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ Yes ☒ No

7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. ☐ Yes ☒ No

b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. ☐ Yes ☒ No

8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. ☐ Yes ☒ No

b Describe any written or oral arrangements that you made or intend to make.

c Identify with whom you have or will have such arrangements.

d Explain how the terms are or will be negotiated at arm's length.

e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.

f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements that you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- | | |
|--|---|
| 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals?
If "Yes," describe each program that provides goods, services, or funds to individuals. | ☒ Yes ☐ No |
| b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations?
If "Yes," describe each program that provides goods, services, or funds to organizations. | ☐ Yes ☒ No |
| 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. | ☐ Yes ☒ No |
| 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. | ☒ Yes ☐ No |

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- | | |
|---|---|
| 1 Are you a successor to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. | ☐ Yes ☒ No |
| 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. | ☐ Yes ☒ No |

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- | | |
|--|---|
| 1 Do you support or oppose candidates in political campaigns in any way? If "Yes," explain. | ☐ Yes ☒ No |
| 2a Do you attempt to influence legislation ? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. | ☐ Yes ☒ No |
| b Have you made or are you making an election to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. | ☐ Yes ☐ No |
| 3a Do you or will you operate bingo or gaming activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. | ☐ Yes ☒ No |
| b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. | ☐ Yes ☒ No |
| c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo. | |

Part VIII Your Specific Activities (Continued)

4a Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. ☒ **Yes** ☐ **No**
(See instructions.)

- | | |
|---|--|
| ☐ mail solicitations | ☐ phone solicitations |
| ☒ email solicitations | ☒ accept donations on your website |
| ☒ personal solicitations | ☐ receive donations from another organization's website |
| ☐ vehicle, boat, plane, or similar donations | ☐ government grant solicitations |
| ☐ foundation grant solicitations | ☐ Other |

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. ☐ **Yes** ☒ **No**

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. ☐ **Yes** ☒ **No**

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. ☐ **Yes** ☒ **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. ☐ **Yes** ☒ **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. ☐ **Yes** ☒ **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. ☐ **Yes** ☒ **No**

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. ☐ **Yes** ☒ **No**

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. ☐ **Yes** ☒ **No**

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. ☐ **Yes** ☒ **No**

b Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. ☐ **Yes** ☒ **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. ☐ Yes ☒ No
-
- 12a** Do you or will you operate in a **foreign country** or **countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. ☐ Yes ☒ No
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. ☐ Yes ☒ No
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. ☐ Yes ☐ No
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i)** Do you require an application form? If "Yes," attach a copy of the form. ☐ Yes ☐ No
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. ☐ Yes ☐ No
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. ☐ Yes ☒ No
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. ☐ Yes ☐ No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☐ Yes ☐ No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☐ Yes ☐ No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. ☐ Yes ☐ No

Part VIII Your Specific Activities (Continued)

- | | | |
|-----------|--|---|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | ☐ Yes ☒ No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | ☐ Yes ☒ No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | ☐ Yes ☒ No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | ☐ Yes ☒ No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | ☐ Yes ☒ No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | ☒ Yes ☐ No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | ☐ Yes ☒ No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | ☐ Yes ☒ No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
		(a) From <u>1/1/18</u> To <u>12/31/18</u>	(b) From <u>1/1/19</u> To <u>12/31/19</u>	(c) From <u>1/1/20</u> To <u>12/31/20</u>	(d) From _____ To _____	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	500	600	620		1,720
	2 Membership fees received					
	3 Gross investment income					
	4 Net unrelated business income					
	5 Taxes levied for your benefit					
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	7 Any revenue not otherwise listed above or in lines 9–12 below					
	8 Total of lines 1 through 7	500	600	620		1,720
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes	70,000	100,000	120,000		290,000
	10 Total of lines 8 and 9	70,500	100,600	120,620		291,720
Expenses	11 Net gain or loss on sale of capital assets					
	12 Unusual grants	10,000				10,000
	13 Total Revenue Add lines 10 through 12	80,500	100,600	120,620		301,720
	14 Fundraising expenses	50	50	50		
	15 Contributions, gifts, grants, and similar amounts paid out					
	16 Disbursements to or for the benefit of members					
	17 Compensation of officers, directors, and trustees					
	18 Other salaries and wages	20,000	30,000	56,000		
	19 Interest expense					
	20 Occupancy (rent, utilities, etc.)	38,000	38,000	38,000		
	21 Depreciation and depletion					
	22 Professional fees	2,000	1,000	1,000		
	23 Any expense not otherwise classified, such as program services	25,000	20,000	20,000		
	24 Total Expenses Add lines 14 through 23	85,050	89,050	115,050		

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**

Assets			
1	Cash	1	0
2	Accounts receivable, net	2	0
3	Inventories	3	0
4	Bonds and notes receivable	4	0
5	Corporate stocks	5	0
6	Loans receivable	6	0
7	Other investments	7	0
8	Depreciable and depletable assets	8	0
9	Land	9	0
10	Other assets	10	0
11	Total Assets (add lines 1 through 10)	11	0
Liabilities			
12	Accounts payable	12	0
13	Contributions, gifts, grants, etc. payable	13	0
14	Mortgages and notes payable	14	0
15	Other liabilities	15	0
16	Total Liabilities (add lines 12 through 15)	16	0
Fund Balances or Net Assets			
17	Total fund balances or net assets	17	0
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18	0
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.		☐ Yes ☒ No

Part X Public Charity Status

Part X 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. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

1a	Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions.	☐ Yes ☒ No
b	As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.	
2	Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI.	☐ Yes ☒ No
3	Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4.	☐ Yes ☒ No
4	Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?	☐ Yes ☐ No
5	If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box. The organization is not a private foundation because it is:	
a	509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.	☐
b	509(a)(1) and 170(b)(1)(A)(ii)—a school . Complete and attach Schedule B.	☐
c	509(a)(1) and 170(b)(1)(A)(iii)—a hospital , a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.	☒
d	509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h.	☐

Part X Public Charity Status (Continued)

- e** 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐
- f** 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g** 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☐
- h** 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐
- i** A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☐
- 6** If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.
- a Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling. ☐

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

For Organization

(Signature of Officer, Director, Trustee, or other authorized official)

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☐
- (i) (a)** Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. _____
- (b)** Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐
- (ii) (a)** For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☐
- (b)** For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☐
- 7** Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☐ No

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$850. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$400. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? ☐ Yes ☒ No
If "Yes," check the box on line 2 and enclose a user fee payment of \$400 (Subject to change—see above).
If "No," check the box on line 3 and enclose a user fee payment of \$850 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$400 (Subject to change). ☐
- 3 Check the box if you have enclosed the user fee payment of \$850 (Subject to change). ☒

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

(Signature of Officer, Director, Trustee, or other authorized official)

Oren Filingher

(Type or print name of signer)

President

(Type or print title or authority of signer)

4/12/18

(Date)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Form 1023 (Rev.12-2013)

Part I Identification of Applicant

7. If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, *Power of Attorney and Declaration of Representative*, with your application if you would like us to communicate with your representative.

Name of the Authorized Representative: Joseph Hedal

Name of the Authorized Representative's Firm: Harvard Transactional Law Clinics

Address of the Authorized Representative's Firm: 6 Everett Street, WCC Suite 4103, Cambridge MA 02138

Form 2848 attached

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past, present, and planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Boston Acupuncture Project, Inc. builds community by providing widely accessible and affordable acupuncture in a community (group) setting, as well as Chinese herbal medicine, and potentially other forms of holistic health care, creating a place of rest, refuge, and rejuvenation. By offering relief from pain, stress, and isolation, we contribute to the well-being of individual people, and the strength of our community as a whole.

Regular access to acupuncture can help manage chronic illness, relieve chronic pain, and resolve acute conditions. The World Health Organization's 2003 meta-analysis of clinical trials evaluating acupuncture treatment lists 28 diseases, symptoms, or conditions for which acupuncture has been shown to be effective. The American Medical Association Journal of Internal Medicine (JAMA) concluded that acupuncture effectively reduces chronic pain. And as acupuncturists, Boston Acupuncture Project, Inc sees acupuncture working for people every single day. Oren Pilinger will work full time, 160 hours per month and other officers/directors will work 4 hours per month each.

However, the average price for a single acupuncture treatment in the U.S. (and in Boston) is \$75 per treatment! Considering that someone with an acute condition is usually most helped by having 7-10 acupuncture treatments in a 2 week period, and someone with a chronic condition would benefit from regular weekly or bi-weekly visits, the cost can easily become prohibitive, even for someone with a middle class income.

At a Community Acupuncture clinic, a pay-what-you-wish sliding scale of \$20-\$40 per treatment lowers financial barriers to treatment for more people. The Boston Acupuncture Project aims to lower as many barriers to treatment as possible, including those related to physical ability, language, and culture.

Boston Acupuncture Project, Inc. will operate a Community Acupuncture clinic as defined by the People's Organization of Community Acupuncture (POCA), a national multi-stakeholder co-operative organization promoting affordable, accessible acupuncture. This means that we will abide by stringent POCA guidelines for maximizing public access to services, and therefore qualify for inclusion in POCA's national database of Community Acupuncture clinics.

Other potential programs that Boston Acupuncture Project will provide include:

1. Partnering with addiction recovery programs in the area, where certain hours are reserved only for groups of participants in these programs, and acupuncturists administer only the NADA protocol (developed by the National Acupuncture Detoxification Association specifically for addiction recovery).
2. offering educational classes to the community about self-care health practices.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

2a. Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**?

If "Yes," identify the individuals and explain the relationship.

Oren Pilinger is employed by Steve Kingsbury at Ashland Community Acupuncture. Mr. Kingsbury is currently seeking for Mr. Pilinger's replacement and they plan for the employment to end by the end September 2018. Steve Kingsbury also agreed to serve in the Board of Director for Boston Acupuncture Project, Inc. and provide Oren Pillinger with advice on how to operate a clinic.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

2b. Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees.

Oren Pillinger and Steve Kingsbury. Refer to Supplemental Page for Part V, 2a above.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

3a. For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

Director and Treasurer Bradley U. Dimunah is a clinical research assistant and EMT. Mr. Dimunah will perform bookkeeping duties and ensure that Boston Acupuncture Project fulfills its financial obligations. He has worked and intends to work four hours per month. Director and Clerk Shoba Monteserin Narayana, Registered Nurse, will prepare meetings' agendas and prepare minutes after a meeting. She has worked and intends to work four hours per month. Director Steve Kingsbury, Licensed Acupuncturist, will regularly perform at board meetings and use his valuable experience in the field to help Boston Acupuncture Project achieve its goals. He has worked and intends to work four hours per month. President Oren Pilinger, Licensed Acupuncturist will supervise work of other officers and provide regular assessments. Mr. Pilinger has worked and intends to work 40 hours per week/160 hours per month.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

5a. Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.

The Conflict of Interest Policy has been adopted by resolution of the Board. Please see attached Conflict of Interest Policy

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

5b. What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?

Please see attached Conflict of Interest Policy.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

8a. Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. "Please fill out answers for 8c, 8d, 8e and 8f before returning to Form 1023."

8b. Describe any written or oral arrangements that you made or intend to make.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

8c. Identify with whom you have or will have such arrangements.

Part V**Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors**

8d. Explain how the terms are or will be negotiated at arm's length.

Part V**Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors**

8e. Explain how you determine you pay no more than fair market value or you paid at least fair market value.

Part V**Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors**

8f. Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI**Your Members and Other Individuals and Organizations That receive Benefits From You**

1a. In carrying out your exempt purposes, do you provide goods, services, or funds to individuals?

If "Yes," describe each program that provides goods, services, or funds to individuals.

We will provide acupuncture services to individual as our primary activity. We prescribe and sell herbal medicines to individuals as a secondary activity. We sell a few health-related products. Please see Part IV for a full description of our community acupuncture clinic activities. We do not provide funds to any individuals

Part VI**Your Members and Other Individuals and Organizations That receive Benefits From You**

3. Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

We provide acupuncture services at no cost to our employees and their designated family members as a benefit of employment. Herbal medicines are sold to the public as well as to our employees

Part VIII**Your Specific Activities**

2b. Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

We do not and will not carry out any attempts to influence legislation. No time or money will be spent on these activities.

Part VIII Your Specific Activities

4a. Do you or will you undertake **fundraising**? Attach a description of each fundraising program.

Other (describe):

Boston Acupuncture Project Inc intends to undertake fundraising through email and personal solicitations as well as accepting donations through our website. Provided that its fees are substantially lower than ones from its competitors, fundraising may become crucial for the maintenance of this project.

Part X Public Charity Status

4. Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?

Schedule C. Hospitals and Medical Research Organizations

Check the box if you are a **hospital**. See the instructions for a definition of the term "hospital," which includes an organization whose principal purpose or function is providing **hospital or medical care**. Complete Section I below. ☒

Check the box if you are a **medical research organization** operated in conjunction with a hospital. See the instructions for a definition of the term "medical research organization," which refers to an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research in conjunction with a hospital. Complete Section II. ☐

Section I Hospitals

- | | | |
|---|---|--|
| 1a Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. | ☐ Yes | ☒ No |
| 2a Do you or will you provide medical services to all individuals in your community who can pay for themselves or have private health insurance? If "No," explain. | ☒ Yes | ☐ No |
| b Do you or will you provide medical services to all individuals in your community who participate in Medicare? If "No," explain. | ☒ Yes | ☐ No |
| c Do you or will you provide medical services to all individuals in your community who participate in Medicaid? If "No," explain. | ☒ Yes | ☐ No |
| 3a Do you or will you require persons covered by Medicare or Medicaid to pay a deposit before receiving services? If "Yes," explain. | ☐ Yes | ☒ No |
| b Does the same deposit requirement, if any, apply to all other patients? If "No," explain. | ☐ Yes | ☐ No |
| 4a Do you or will you maintain a full-time emergency room? If "No," explain why you do not maintain a full-time emergency room. Also, describe any emergency services that you provide. | ☐ Yes | ☒ No |
| b Do you have a policy on providing emergency services to persons without apparent means to pay? If "Yes," provide a copy of the policy. | ☐ Yes | ☒ No |
| c Do you have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? If "Yes," describe the arrangements, including whether they are written or oral agreements. If written, submit copies of all such agreements. | ☐ Yes | ☒ No |
| 5a Do you provide for a portion of your services and facilities to be used for charity patients? If "Yes," answer 5b through 5e. | ☒ Yes | ☐ No |
| b Explain your policy regarding charity cases, including how you distinguish between charity care and bad debts. Submit a copy of your written policy. | | |
| c Provide data on your past experience in admitting charity patients, including amounts you expend for treating charity care patients and types of services you provide to charity care patients. | | |
| d Describe any arrangements you have with federal, state, or local governments or government agencies for paying for the cost of treating charity care patients. Submit copies of any written agreements. | | |
| e Do you provide services on a sliding fee schedule depending on financial ability to pay? If "Yes," submit your sliding fee schedule. | ☒ Yes | ☐ No |
| 6a Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. | ☐ Yes | ☒ No |
| b Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. | ☐ Yes | ☒ No |
| 7 Do you or will you provide office space to physicians carrying on their own medical practices? If "Yes," describe the criteria for who may use the space, explain the means used to determine that you are paid at least fair market value, and submit representative lease agreements. | ☐ Yes | ☒ No |
| 8 Is your board of directors comprised of a majority of individuals who are representative of the community you serve? Include a list of each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. | ☐ Yes | ☒ No |
| 9 Do you participate in any joint ventures? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Also, submit copies of all agreements. | ☐ Yes | ☒ No |

Note. Make sure your answer is consistent with the information provided in Part VIII, line 8.

Schedule C. Hospitals and Medical Research Organizations (Continued)**Section I Hospitals (Continued)**

- 10** Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services.
Note. Answer "Yes" if you do manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b. ☒ **Yes** ☐ **No**
- 11** Do you or will you offer recruitment incentives to physicians? If "Yes," describe your recruitment incentives and attach copies of all written recruitment incentive policies. ☐ **Yes** ☒ **No**
- 12** Do you or will you lease equipment, assets, or office space from physicians who have a financial or professional relationship with you? If "Yes," explain how you establish a fair market value for the lease. ☐ **Yes** ☒ **No**
- 13** Have you purchased medical practices, ambulatory surgery centers, or other business assets from physicians or other persons with whom you have a business relationship, aside from the purchase? If "Yes," submit a copy of each purchase and sales contract and describe how you arrived at fair market value, including copies of appraisals. ☐ **Yes** ☒ **No**
- 14** Have you adopted a **conflict of interest policy** consistent with the sample health care organization conflict of interest policy in Appendix A of the instructions? If "Yes," submit a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," explain how you will avoid any conflicts of interest in your business dealings. ☒ **Yes** ☐ **No**

Section II Medical Research Organizations

- 1** Name the hospitals with which you have a relationship and describe the relationship. Attach copies of written agreements with each hospital that demonstrate continuing relationships between you and the hospital(s).
- 2** Attach a schedule describing your present and proposed activities for the direct conduct of medical research; describe the nature of the activities, and the amount of money that has been or will be spent in carrying them out.
- 3** Attach a schedule of assets showing their fair market value and the portion of your assets directly devoted to medical research.

Schedule C - Supplementary

1a. Are all the doctors in the community eligible for staff privileges? If No, give the reasons why and explain how the medical staff is selected.

No. We are an acupuncture clinic and will have staff acupuncturists.

2a. Do you or will you provide medical services to all individuals in your community who can pay for themselves or have private health insurance? If "No," explain.

Yes. We do not bill insurance. Patients are responsible for obtaining reimbursement where possible. We provide detailed receipts as needed. One of the key factors in the success of our clinic model is minimal overhead. By maintaining a simple pay-as-you-go, fee-for-service structure with no medical billing, we are able to devote maximal resources to patient care.

2b. Do you or will you provide medical services to all individuals in your community who participate in Medicare? If "No," explain.

Yes. However, acupuncture is not a covered benefit under Medicare, so these individuals will be treated on self-pay basis. Should it become a covered benefit in the future, we will enthusiastically consider any opportunities that may arise to serve this patient population, on the condition that the billing requirements do not create an untenable overhead burden.

4a. Do you or will you maintain a full-time emergency room? If "No," explain why you do not maintain a full-time emergency room. Also, describe any emergency services that you provide.

We do not maintain an emergency room because we are an outpatient clinic. We are an acupuncture clinic, and it is not within our scope of practice to provide emergency medical services. Any patients who may present to our clinic with conditions requiring emergency medical care will be transferred to the nearest appropriate facility, by ambulance if necessary,

5a. Do you provide for a portion of your services and facilities to be used for charity patients? If "Yes," answer 5b through 5e.

Yes

5b. Explain your policy regarding charity cases, including how you distinguish between charity care and bad debts. Submit a copy of your written policy.

We anticipate serving low-income people on a charity basis. This is the entirety of our written policy. However, our fee schedule is not based on our assessment of the patient's financial ability to pay. It is a "pay-what-you-wish" system between \$25 and \$40 for acupuncture treatments, with the fee based on the patient's discretion.

When patients cannot afford the bottom-end fee, it is our policy to ask them to suggest an amount that they can afford per week for treatment. Where possible, we accommodate these clients, at least for a short-term basis, frequently for costs less than \$15/treatment. We do this because acupuncture healing is a cumulative process and we want clients to experience acupuncture healing, which may, sometimes, require 3-10 or more sessions to take effect.

5c. Provide data on your past experience in admitting charity patients, including amounts you expend for treating charity care patients and types of services you provide to charity care patients.

We have not collected data on the number of discounted-rate treatments. A consultation with other clinics of similar models have shown that they have offered acupuncture to charity patients at the average rate of \$20, which is 1/3 to 1/8 of the standard market rate. See 5b for more details.

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5d. Describe any arrangements you have with federal, state, or local governments or government agencies for paying for the cost of treating charity care patients. Submit copies of any written agreements.

We have no arrangement with governments or government agencies for providing charity care.

5e. Do you provide services on a sliding fee schedule depending on financial ability to pay? If “Yes,” submit your sliding fee schedule.

Our fee schedule is not based on our assessment of the patient’s financial ability to pay. It is a “pay-what-you-wish” system between \$25 and \$40 for acupuncture treatments, with the fee based on the patient’s discretion. When patients cannot afford the bottom-end fee, it is our policy to ask them to suggest an amount that they can afford per week for treatment.

14. Have you adopted a conflict of interest policy consistent with the sample health care organization conflict of interest policy in Appendix A of the instructions? If “Yes,” submit a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If “No,” explain how you will avoid any conflicts of interest in your business dealings.

Yes. Conflict of Interest Policy was adopted and a copy of the resolution is attached.

The Commonwealth of Massachusetts

William Francis Galvin

Secretary of the Commonwealth

One Ashburton Place, Room 1717, Boston, Massachusetts 02108-1512

ARTICLES OF ORGANIZATION

(General Laws, Chapter 180)

ARTICLE I

The exact name of the corporation is:

Boston Acupuncture Project, Inc.

ARTICLE II

The purpose of the corporation is to engage in the following activities:

(a) Boston Acupuncture Project, Inc. (the "Corporation") is organized exclusively for charitable purposes, including, without limitation, providing the following services:

(1) Providing accessible and affordable acupuncture in group setting, Chinese herbal medicine and other forms of holistic healthcare. By offering relief from pain, stress and isolation, the Corporation contributes to the well-being of individual people, and the strength of our community as a whole.

(2) Providing education about alternative health therapies and self-care to promote healthy living and efficient pain relief.

(b) The Corporation is organized exclusively for charitable purposes under Section 501(c)(3) of the Internal Revenue Code, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

(c) The Corporation may, as permitted by law, engage in any and all activities in furtherance of, related to, or incidental to charitable purposes which may be lawfully carried on by a corporation formed under Chapter 180 of the General Laws of Massachusetts and which are not inconsistent with the Corporation's qualification as an organization described in Section 501(c)(3) of the Internal Revenue Code or the corresponding section of any future tax code.

C ☐
P ☐
M ☐
R.A. ☐

P.C.

Note: If the space provided under any article or item on this form is insufficient, additions shall be set forth on one side only of separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet so long as each article requiring each addition is clearly indicated.

ARTICLE III

A corporation may have one or more classes of members. If it does, the designation of such classes, the manner of election or appointments, the duration of membership and the qualification and rights, including voting rights, of the members of each class, may be set forth in the by-laws of the corporation or may be set forth below:

There shall be no members of the Corporation as that term is defined in Section 2 of Chapter 180 of the Massachusetts General Laws as amended from time to time.

ARTICLE IV

****Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:**

See attachment for provisions.

ARTICLE V

The by-laws of the corporation have been duly adopted and the initial directors, president, treasurer and clerk or other presiding, financial or recording officers, whose names are set out on the following page, have been duly elected.

***If there are no provisions, state "None".*

Note: The preceding four (4) articles are considered to be permanent and may only be changed by filing appropriate Articles of Amendment.

ARTICLE VI

The effective date of organization of the corporation shall be the date approved and filed by the Secretary of the Commonwealth. If a *later* effective date is desired, specify such date which shall not be more than *thirty days* after the date of filing.

ARTICLE VII

The information contained in Article VII is not a permanent part of the Articles of Organization.

a. The street address (post office boxes are not acceptable) of the principal office of the corporation *in Massachusetts* is:

64 South Street, Jamaica Plain, MA 02130

b. The name, residential address and post office address of each director and officer of the corporation is as follows:

	NAME	RESIDENTIAL ADDRESS	POST OFFICE ADDRESS
President:	Oren Pilinger	116 School St, #1, Somerville, 02143	N/A
Treasurer:	Bradley Dimunah	[REDACTED]	N/A
Clerk:	Shoba Narayana	[REDACTED]	N/A
Directors: (or officers having the powers of directors)	Shoba Narayana	[REDACTED]	N/A
	Steve Kingsbury	[REDACTED]	N/A
	Bradley Dimunah	[REDACTED]	N/A
			N/A

c. The fiscal year of the corporation shall end on the last day of the month of: December

d. The name and business address of the resident agent, if any, of the corporation is:

I/We, the below signed incorporator(s), do hereby certify under the pains and penalties of perjury that I/we have not been convicted of any crimes relating to alcohol or gaming within the past ten years. I/We do hereby further certify that to the best of my/our knowledge the above-named officers have not been similarly convicted. If so convicted, explain.

IN WITNESS WHEREOF AND UNDER THE PAINS AND PENALTIES OF PERJURY, I/we, whose signature(s) appear below as incorporator(s) and whose name(s) and business or residential address(es) *are clearly typed or printed* beneath each signature, do hereby associate with the intention of forming this corporation under the provisions of General Laws, Chapter 180 and do hereby sign these Articles of Organization as incorporator(s) this _____ day of _____, 20_____,

Note: If an existing corporation is acting as incorporator, type in the exact name of the corporation, the state or other jurisdiction where it was incorporated, the name of the person signing on behalf of said corporation and the title he/she holds or other authority by which such action is taken.

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF ORGANIZATION

(General Laws, Chapter 180)

I hereby certify that, upon examination of these Articles of Organization, duly submitted to me, it appears that the provisions of the General Laws relative to the organization of corporations have been complied with, and I hereby approve said articles; and the filing fee in the amount of \$_____ having been paid, said articles are deemed to have been filed with me this _____ day of _____ 20 ____ .

Effective date: _____

WILLIAM FRANCIS GALVIN

Secretary of the Commonwealth

TO BE FILLED IN BY CORPORATION

Contact information:

Boston Acupuncture Project, Inc.

64 South Street, Jamaica Plain, MA 02130

Telephone: 617-506-3868

Email: info@bostonacupunctureproject.org

Upon filing, a copy of this filing will be available at www.sec.state.ma.us/cor. If the document is rejected, a copy of the rejection sheet and rejected document will be available in the rejected queue.

Boston Acupuncture Project, Inc.

Attachment: Article IV

Other lawful provisions for the conduct and regulation of the business and affairs of Boston Acupuncture Project, Inc. (the "Corporation"), for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation or of its Directors are as follows:

a) Powers. Subject to all the limitations set forth in, or referred to by, other provisions of these Articles, this Corporation shall have, and may exercise in furtherance of its corporate purposes, (1) all of the powers specified in Section 6 of Chapter 180 and Sections 9 and 9A of Chapter 156B of the Massachusetts General Laws as amended from time to time, except those powers referred to in paragraph (m) of Section 9 which do not apply to charitable corporations, and (2) all other lawful powers necessary or convenient to effect any or all of the purposes for which the corporation was formed; provided always that no such power shall be exercised in a manner inconsistent with (i) Chapter 180 or any other Chapter of the Massachusetts General Laws, and (ii) exemption from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time (the "Internal Revenue Code").

b) Tax Exemption. No part of the assets or net earnings of the Corporation shall inure to the benefit of any Director or officer of the Corporation or any other individual; no substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, except to the extent permitted by Section 501(h) of the Internal Revenue Code; and the Corporation shall not participate in, or intervene in (whether or not by the publication or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office. It is intended that the Corporation shall be entitled to exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code and shall not be a private foundation under Section 509(a) of the Internal Revenue Code.

c) Private Foundation Restrictions. If and for so long as the Corporation is a private foundation (as that term is defined in Section 509 of the Internal Revenue Code), and notwithstanding any other provisions of these Articles or the By-Laws of the Corporation, the following provisions shall apply:

- i. The income of the Corporation for each taxable year shall be distributed at such time and in such manner as not to subject the corporation to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code; and
- ii. The Corporation shall not engage in any act of self-dealing (as defined in Section 4941(d) of the Internal Revenue Code), nor retain any excess business holdings (as defined in Section 4943(c) of the Internal Revenue Code), nor make any investments in such manner as to subject the Corporation to tax under Section 4944 of the Internal Revenue Code, nor make any taxable expenditures (as defined in Section 4945(d) of the Internal Revenue Code).

Articles of Organization of
Boston Acupuncture Project, Inc.

d) Dissolution. Upon the liquidation or dissolution of the Corporation, after payment of all of the liabilities of the Corporation or due provision therefore, all of the assets of the Corporation shall be distributed to one or more organizations with similar purposes and exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, as determined by vote of the Directors of the Corporation and subject to approval by the Supreme Judicial Court pursuant to Section 11A of Chapter 180 of the Massachusetts General Laws.

e) Non-Discrimination. In administering its programs and activities, the Corporation shall not discriminate on the basis of sex, race, or religion.

f) Meetings Anywhere in the United States. Except as otherwise specifically provided by the By-Laws of the corporation, meetings of the Directors of the Corporation may be held anywhere in the United States.

g) Amendment of the By-Laws by Directors. The Directors of the Corporation may make, amend or repeal the By-Laws of the Corporation in whole or in part.

h) Exculpation; No Personal Liability. No Director or officer shall be personally liable to the Corporation for monetary damages for breach of fiduciary duty as a Director or officer notwithstanding any provision of law imposing such liability; provided, however, that the liability of a Director or officer, to the extent that such liability is imposed by applicable law, shall not be eliminated (1) for any breach of the Director's or officer's duty of loyalty to the Corporation, (2) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, or (3) for any transaction from which the Director or officer derived an improper personal benefit. The Directors and officers of the corporation shall not be personally liable for the payment or satisfaction of any debt, liability or obligation arising in connection with any commitment, agreement or activity of the corporation. All persons, corporations or other entities extending credit to, contracting with, or having any claim against, the corporation, may look only to the funds and property of the Corporation for the payment of any such contract or claim, or for the payment of any debt, damages, judgment or decree, or of any money that may otherwise become due or payable to them from the corporation.

i) Successor Provisions. All references herein: (1) to the Internal Revenue Code shall be deemed to refer to the Internal Revenue Code of 1986, as now in force or hereafter amended; (2) to the General Laws of the Commonwealth of Massachusetts, or any Chapter thereof, shall be deemed to refer to such General Laws or Chapter as now in force or hereafter amended; and (3) the particular sections of the Internal Revenue Code or such General Laws shall be deemed to refer to similar or successor provisions hereafter adopted.

BY-LAWS
OF
Boston Acupuncture Project, Inc.

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BY-LAWS
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ARTICLE I - THE CORPORATION

1. Name. The name by which the Corporation shall be known is Boston Acupuncture Project, Inc. (the "Corporation"). These By-laws, the powers of the Corporation and of its Directors and officers, and all matters concerning the conduct and regulation of the affairs of the Corporation, shall be subject to such provisions in regard thereto, if any, as are set forth in the Corporation's Articles of Organization.
2. Purpose. The Corporation is a corporation organized under Chapter 180 of the Massachusetts General Laws for the purposes enumerated in its Articles of Organization, as they may be amended from time to time.
3. Location. The principal office of the Corporation in the Commonwealth of Massachusetts shall initially be located at the place set forth in the Articles of Organization of the Corporation. The Directors of the Corporation may change the location of the principal office in the Commonwealth of Massachusetts effective upon the filing of a certificate with the Secretary of State of the Commonwealth.
4. No Members. The Corporation shall not have Members. The Board of Directors may, from time to time, designate certain persons or groups of persons as members, advisors, friends, sponsors, or contributors of the Corporation or may designate such persons by such other title as the Board deems appropriate. Notwithstanding any such designation, however, such persons shall not be Members of the Corporation and shall have no rights with respect to the Corporation.

ARTICLE II - MANAGEMENT COLLABORATIVE

1. Management Collaborative. The Management Collaborative ("MC") shall consist of current employees of the Corporation who are responsible for the day-to-day operations of the Corporation. Members of the MC are not "members" of the Corporation as defined in Section 3, Chapter 180 of the Massachusetts General Law.
2. Chief Executive Powers Exercised by the Management Collaborative. Subject to such supervisory powers as may be given by the Board of Directors to the Chair of the Board of Directors, the Board shall delegate management power to the Management Collaborative, who shall act as the Chief Executive, shall be the general manager of the Corporation, and subject to the control of the Board, shall supervise, direct and control the Corporations' day-to-day activities, business and affairs. The MC shall be empowered to hire, supervise, and fire of all the employees of the Corporation, under such terms and having such job responsibilities as the MC shall determine in its sole discretion, subject to the rights, if any, of the employee under any contract of employment. The MC may delegate its responsibilities and powers subject to the

control of the Board. The MC shall approve the list of nominees for the Board of Directors. The MC shall have such powers and duties as may be prescribed by the Board or these Bylaws

3. Initial Management Collaborative. The President of Corporation, shall be the first member of the initial Management Collaborative. The initial Management Collaborative shall be established upon the appointment of a second member by the President of the Corporation, which shall be no later than 3 years following the date of the formation of the Corporation.

4. Composition. The Management Collaborative shall have at least two members.

5. Qualifications. Members of the Management Collaborative must be an employee of the Corporation, and must have been employed by the Corporation for at least six (6) months.

6. Meetings and Action of Management Collaborative. Meetings and action of the Management Collaborative shall be governed by, and held and taken in accordance with, the provisions of ARTICLE III concerning meeting of the Board of Directors, with such changes in the context of ARTICLE III as are necessary to substitute the MC and its members of the Board and its members, except that the time for regular meetings of the MC shall be determined by resolution of the MC, and special meetings of the MC shall be called by the President. Minutes shall be kept of each meeting of the MC and shall be filed with the corporate records. The MC shall report to the Board from time to time as the Board may require. The MC may, by resolution, adopt rules for the governance of the MC. In addition, the Board may adopt rules for the governance of the MC not inconsistent with the provisions by these Bylaws. In the case of conflict between the rules adopted by the MC and those adopted by the Board, the Board's rules shall govern.

7. Quorum Rules. A majority of the Management Collaborative members shall constitute a quorum for the transaction of MC business, except to adjourn. A majority of the MC members present at a meeting, may adjourn any meeting to another time and place.

8 Admission of Members. Admission of members into the Management Collaborative requires a majority vote of the MC.

9 Removal. Removal of members from the MC requires a majority vote of the MC.

10 Resignation and Terms. Any employee can resign at will. Members of the MC shall have terms in accordance with a Member's duration of employment or until resignation or removal.

12. Decision Making. Matters to be decided by the Management Collaborative will be discussed with the goal of reaching consensus. If consensus cannot be reached. Members will vote on whether the issue must be decided at the current meeting or can be tabled for future discussion. If at least two-thirds of the quorum believe than an immediate decision is needed, voting will be held on proposals regarding the issue. The proposals can then be carried by a two-thirds vote.

13. Compensation. Members of the Management Collaborative may receive reasonable compensation based on hours spent on work performed as a MC member performing administrative and governance tasks for the Corporation.

ARTICLE III - BOARD OF DIRECTORS

1. Powers. The Board of Directors ("Board") shall have general management and control over all of the property, affairs and funds of the Corporation and shall exercise all of the powers of the Corporation, except as otherwise provided by law, the Articles of Organization or these By-laws. The Directors may determine their own duties in addition to those prescribed by the By-laws but shall not receive compensation for their services as Directors. The Board of Directors may determine the compensation and duties of all officers, agents, and employees of the Corporation.

2. Composition. The Board of Directors shall consist of no less than three (3) Directors, such number of the Directors to be fixed by vote of the Directors at each annual meeting. All Directors shall be nominated by the Management Collaborative. Unless otherwise determined by vote of the Directors, there shall be only one class of Directors; and, unless otherwise determined by vote of the Directors, all Directors shall be elected annually by the majority of the votes of the Directors incumbent Directors. At least one member of the Board of Directors must be a licensed acupuncturist, and at least one member of the Board of Directors must be a member of the Management Collaborative.

3. Tenure. Unless otherwise determined by vote of the Directors, each Director shall hold office until the next annual meeting and until his successor is elected and qualified, or until he sooner dies, resigns, is removed or becomes disqualified.

4. Resignation and Removal. A Director may resign by delivering his resignation in writing to the Corporation at its principal office or to the Chairman of the Board, President or Clerk of the Corporation. Such resignation shall be effective upon its receipt or upon such date, if any, as may be stated in such resignation, unless otherwise determined by the Board. A Director may be removed from office at any time with or without cause, by vote of a majority of the Board of Directors at a special meeting called for that purpose. A Director may be removed for cause only if notice of such action shall have been given to all of the Directors prior to the meeting at which such action is to be taken and if the Director so to be removed shall have been given reasonable notice and opportunity to be heard at a meeting of the Directors.

5. Vacancies. Any vacancy in the Board of Directors, including a vacancy resulting from the enlargement of the Board, may be filled by the Directors by vote of a majority of the remaining Directors present at a meeting of Directors at which a quorum is present or by appointment of all of the Directors if less than a quorum shall remain in office. Each such Director elected to fill a vacancy for the unexpired term of the Director whom he replaced shall hold office until a successor is elected and qualified, or until his earlier death, resignation or removal. The Directors shall have and may exercise all of their powers notwithstanding the existence of one or more vacancies in their number.

6. Enlargement or Decrease in Number of the Board. The number of members of the Board of Directors may be increased or decreased at any annual or special meeting of Directors by the affirmative vote of a majority of all of the Directors; provided that the number of Directors may only be decreased to eliminate vacancies resulting from the death, resignation, removal or disqualification of one or more Directors.

7. Regular Meetings. The Board of Directors shall hold a regular meeting each year for the election of officers and the conduct of other business within six months of the end of the fiscal year of the Corporation. Other regular meetings of the Directors may be held at such places within or outside the Commonwealth of Massachusetts and at such times as the Directors may determine.

8. Special Meetings. Special meetings of the Board of Directors may be held at any time and at any place within or outside the Commonwealth of Massachusetts when called by the President, the Clerk, or by two or more Directors.

9. Notice of Meetings. A notice of the time and place of each meeting of the Board of Directors shall be given by the Clerk or by any other officer of the Corporation to each Director at his business or home address as it appears in the records of the Corporation in person or by telephone, by written notice mailed by first class mail, postage prepaid, telegram, telecopy, e-mail or other electronic means at least ten (10) days before the meeting. Whenever notice of a meeting is required, such notice need not be given to any Director if a written waiver of notice, executed by him before or after the meeting, is filed with the records of the meeting, or to any Director who attends the meeting without protesting the lack of notice before the meeting or before action is taken at the meeting. Neither such notice nor waiver of notice need specify the purposes of the meeting, unless otherwise required by law, the Articles of Organization or these By-laws.

10. Actions of Board of Directors With and Without a Meeting. When a quorum is present at any meeting of the Directors, a majority of the Directors present and voting (excluding abstentions) shall decide any question, including the election of officers, unless otherwise provided by law, the Articles of Organization, or these By-laws. Any action required or permitted to be taken at any meeting of the Board of Directors may be taken without a meeting, if all of the Directors consent to the action in writing and the written consents are filed with the records of the meetings of the Board of Directors. Such consents shall be treated for all purposes as a vote at a meeting. Directors or members of any committee designated by the Directors may participate in a meeting of the Directors or such committee by means of a conference telephone or similar communications equipment, provided that all persons participating in the meeting can hear each other at the same time; and such participation by such means shall constitute presence in person at a meeting.

11. Quorum. At any meeting of the Board of Directors, a majority of the Directors then in office shall constitute a quorum. Each Director shall have one vote. Any meeting may be adjourned by a majority of the votes cast upon the question, whether or not a quorum is present, and the meeting may be held as adjourned without further notice.

12. Executive and Other Board Committees. The Board of Directors may, by vote of a majority of the Directors then in office, appoint an Executive Committee from their number, at any meeting of Directors. Unless otherwise determined by vote of the Board of Directors, the Executive Committee may act on behalf of the full Board of Directors on any matter between meetings of the Board of Directors; provided that (a) the Executive Committee shall not be authorized (i) to approve any substantial change in the operations or activities of the Corporation, (ii) to make any change in the principal office of the Corporation, (iii) to amend these By-laws, (iv) to elect or remove officers or Directors, or (v) to appoint or eliminate any committee of the Board or any member of any such committee; (b) the Executive Committee shall not have any power or authority which the Board is prohibited from delegating by law, by the Articles of Organization or by these By-laws; and (c) any action taken by the Executive Committee may be amended or repealed prospectively by subsequent vote of the Board of Directors.

Unless otherwise specified by vote of the Directors, members of the Executive Committee shall serve until the next Annual Meeting of Directors or special meeting in lieu thereof and thereafter until their successors are chosen.

The Directors may, from time to time, appoint one or more other committees, having such authority and duties and consisting of such Directors or other persons, serving for such terms and in such capacities, as the Directors shall determine; provided that voting members of any committee to which powers of the Directors are delegated shall consist solely of Directors.

Except as the Directors may otherwise determine, any such committee may make rules for the conduct of its business, but unless otherwise provided by the Directors or such rules, its business shall be conducted so far as possible in the same manner as is provided by these By-laws for the conduct of business by the Directors. The Board of Directors may, by vote of a majority of the Directors then in office, (a) remove any member from the Executive Committee or any other committee appointed by the Directors, with or without cause, (b) fill vacancies in or change the composition of any such committee, or (c) terminate any such committee. The Executive Committee and every other committee to which the Board of Directors may delegate any of its powers or duties shall keep minutes or records of its meetings, signed by the Clerk or by an Assistant Clerk or temporary Clerk, reflecting attendance and all votes and other action taken at such meetings; and any action taken by any such committee on behalf of the Directors of the Corporation shall be reported to the Board of Directors no later than the date of formal notice given for the meeting of Directors next following the date of such action.

13. Advisory Committees. The Directors may appoint one or more Advisory Committees consisting of such individuals as the Directors may from time to time designate to provide the Corporation and its Directors with informal advice concerning matters related to the future of the Corporation and its mission. Any such Advisory Committee shall not be a committee of the Board, and individuals serving on the Advisory Committee shall not, in that capacity, have the legal or fiduciary obligations of Directors or any authority to act on behalf of the Corporation. The Advisory Committee may, however, be asked to assist the Corporation in fundraising, obtaining corporate sponsorship for events and activities of the Corporation or in soliciting other assistance or support for the Corporation and its tax-exempt activities. The Board of Directors may at any time terminate any such Advisory Committee or remove or

replace any member of any such Advisory Committee with or without cause. The Advisory Committee shall not be required to keep minutes or other records of its meetings or activities.

ARTICLE IV - OFFICERS

1. Enumeration. The officers of the Corporation shall consist of a President, a Treasurer and a Clerk, or such other officers having other titles but having the powers of President, Treasurer and Clerk as the Board of Directors may determine. The Corporation may have such other officers and assistant officers as the Board of Directors may determine, including without limitation a Chairman of the Board and one or more Vice Presidents, Assistant Treasurers and Assistant Secretaries. Any two or more offices may be held by the same person, except that the President and the Clerk shall not be the same person. An officer may but need not be a Director of the Corporation. If required by the Directors, any officer shall give the Corporation a bond for the faithful performance of his duties in such amount and with such surety or sureties as shall be satisfactory to the Directors.

2. Election. The President, Treasurer and Clerk shall be elected annually, at each annual meeting of Directors, by the affirmative vote of a majority of all of the Directors then in office. Other officers may be elected by the vote of a majority of the members of the Board of Directors present and voting (excluding abstentions) at any other meeting at which a quorum is present.

3. Tenure. Except as otherwise provided by law, the Articles of Organization or these By-laws, the President, Treasurer, Clerk and all other officers shall hold office until the next Annual Meeting of Directors and thereafter until their successors are elected and qualified.

4. Resignation and Removal. An officer may resign by delivering his resignation in writing to the Corporation at its principal office or to the Chairman of the Board, President or Clerk of the Corporation. Such resignation shall be effective upon receipt or upon such date, if any, as may be stated in such resignation, unless otherwise determined by the Board. The Board of Directors may remove any officer with or without cause by a vote of a majority of the Directors, at a meeting of the Board of Directors called for that purpose. An officer may be removed for cause only if notice of such action shall have been given to all of the Directors prior to the meeting at which such action is to be taken and if the officer so to be removed shall have been given reasonable notice and opportunity to be heard at a meeting of the Board of Directors.

5. Vacancies. A vacancy in any office may be filled by vote of a majority of the Directors at any meeting of Directors at which a quorum is present or by appointment of all of the Directors if less than a quorum of Directors shall remain in office. Each such successor shall hold office for the unexpired term of his predecessor and in the case of the President, Treasurer and Clerk, until his successor is chosen and qualified, or in each case until he sooner dies, resigns, is removed or becomes disqualified.

6. President. Unless otherwise voted by the Board of Directors, the President shall be the Chair of the Management Collaborative and shall preside at all meetings of the Management Collaborative. Until the first Management Collaborative is established, the President shall act as the Chief Executive Officer of the Corporation. The President shall have to

power to call special meetings of the Management Collaborative. If there is not a Chairman of the Board or if the Chairman of the Board is not present at a meeting of Directors, the President shall, when present, preside at all meetings of the Directors. The President shall also have such other powers and duties as may be vested in him by the Board of Directors, but which are not duties already vested in the Management Collaborative by the Board of Directors. Unless otherwise determined by the Board, at each annual meeting of the Directors, the President shall submit a report of the operations of the Corporation for such year and a statement of its affairs, and shall from time to time report to the Board all matters within his knowledge which he believes the interests of the Corporation require to be brought to its notice.

7. Treasurer. The Treasurer shall be the chief financial officer and the chief accounting officer of the Corporation. The Treasurer shall, subject to oversight by the Management Collaborative, maintain general supervision over the financial affairs of the Corporation, including its long-range financial planning, and shall cause to be kept accurate books of account. Unless otherwise determined by the Board, the Treasurer shall prepare a yearly report on the financial status of the Corporation to be delivered at the annual meeting of Directors. The Treasurer shall also prepare or oversee all filings required by the Commonwealth of Massachusetts, the Internal Revenue Service, or other federal and state agencies.

8. Clerk. The Clerk shall be a resident of the Commonwealth of Massachusetts unless the Corporation has designated a resident agent in the manner provided by law. The minutes and records of all meetings of the Directors shall be prepared and maintained by the Clerk. The Clerk shall keep such minutes and records within the Commonwealth at the principal office of the Corporation or the office of the Clerk or its resident agent and such minutes and records shall be open at all reasonable times to the inspection of any Director. Such minutes and records shall also contain records of all meetings of the incorporators and the original or attested copies of the Articles of Organization and these By-laws and the names and addresses of all Directors. The Clerk shall have such other powers and shall perform such other duties as the Directors may from time to time prescribe. In the absence of the Clerk from any meeting, a temporary Clerk shall be appointed by the President and shall exercise the duties of the Clerk at the meeting.

9. Other Powers and Duties. Each officer shall have, in addition to the powers and duties specifically set forth in these By-laws, such powers and duties as are customarily incident to his office, and such other powers and duties, if any, as the Directors may from time to time prescribe.

ARTICLE V - INDEMNIFICATION

Except as otherwise provided below, the Corporation shall, to the extent legally permissible and only to the extent that the status of the Corporation as an organization exempt under Section 501(c)(3) of the Internal Revenue Code, as amended (the "Code") is not adversely affected thereby, indemnify each person who is, or shall have been, a Director or unpaid officer of the Corporation, or who serves at the Corporation's request as a trustee, director or officer of another organization or in a capacity with respect to any employee benefit plan (each such person being herein called a "Person"), against all liabilities and expenses (including without limitation judgments, fines, penalties, and reasonable attorney's fees and all amounts paid, other

than to the Corporation, in compromise or settlement) imposed upon or incurred by such Person in connection with, or arising out of, the defense or disposition of any action, suit or other proceeding, whether civil or criminal, in which such Person may be a defendant or with which such Person may be threatened or otherwise involved, directly or indirectly, by reason of being or having been such a Person.

The Corporation shall provide no indemnification with respect to any matter as to which such Person shall be finally adjudicated in such action, suit or proceeding not to have acted in good faith in the reasonable belief that his or her action was in the best interests of the Corporation. Any Person who, at the request of the Corporation, serves another organization or employee benefit plan in one or more of the above indicated capacities and who shall be finally adjudicated not to have acted in good faith in the reasonable belief that his or her action was in the best interest of such other organization or in the best interest of the participants or beneficiaries of such employee benefit plan shall be deemed not to have acted in good faith with respect to the Corporation. The Corporation shall provide no indemnification with respect to any matter settled or compromised, pursuant to a consent decree or otherwise, unless such settlement or compromise shall have been approved as in the best interests of the Corporation, after notice that indemnification is involved, by a disinterested majority of the Board of Directors or, if there are no disinterested Directors, by independent legal counsel representing the Corporation and appointed by a majority of the Directors then in office.

Indemnification may include payment by the Corporation of expenses in defending a civil or criminal action or proceeding in advance of the final disposition of such action or proceeding upon receipt of any undertaking by such Person to repay such payment if it is ultimately determined that such Person is not entitled to indemnification under Section 6 of Chapter 180 of the Massachusetts General Laws or pursuant to the provisions of the preceding paragraph. Such an undertaking may be accepted without reference to the financial ability of such Person to make repayment.

As used in this Article, the terms "Director" and "officer" include their respective heirs, executors, administrators and legal representatives, and an "interested" Director or officer is one against whom, in such capacity, the proceeding in question or another proceeding on the same or similar grounds is then pending.

The right of indemnification provided in this Article shall not be exclusive of or affect any other rights to which any Director or officer may be entitled under any agreement, statute or otherwise. The Corporation's obligation to provide indemnification under this Article shall be offset to the extent of any other source of indemnification or any otherwise applicable insurance coverage under a policy maintained by the Corporation or any other person. Nothing contained in this Article shall affect any rights to which corporate personnel other than Directors or officers may be entitled by contract or otherwise.

ARTICLE VI - AMENDMENTS

These By-laws may be amended or repealed at any meeting of Directors by the affirmative vote of two-thirds (2/3) of the Directors then in office; provided that the substance or

effect of any proposed amendment shall have been stated or summarized in the notice of such meeting.

ARTICLE VII - MISCELLANEOUS PROVISIONS

1. Fiscal Year. Except as otherwise determined by vote of the Directors, the fiscal year of the Corporation shall end on the last day of December of each year.

2. Seal. The Corporation may have a seal in such form as the Directors may adopt and alter from time to time.

3. Execution of Instruments. All checks, deeds, leases, transfers, contracts, bonds, notes and other obligations authorized to be executed by an officer of the Corporation on its behalf shall be signed by the President or the Treasurer except as the Directors may generally or in particular cases otherwise determine. A certificate by the Clerk or an Assistant Clerk, or a temporary Clerk, as to any action taken by the Board of Directors, Executive Committee or any officer or representative of the Corporation shall as to all persons who rely thereon in good faith be conclusive evidence of such action; and any party to whom an officer or representative of the Corporation delivers an agreement or document signed on behalf of the Corporation by the President or Treasurer of the Corporation shall be entitled to rely in good faith that such delivery and execution have been duly authorized by the Corporation unless such party knows of facts or circumstances to the contrary.

4. Transactions with Interested Parties. To the extent that the status of the Corporation as an organization exempt from federal income taxation under Section 501(c)(3) of the Code is not affected thereby, and in the absence of fraud, no contract or other transaction between this Corporation and any other corporation or any firm, association, partnership or person shall be affected or invalidated by the fact that any Director or officer of this Corporation is pecuniarily or otherwise interested in or is a Director, member or officer of such other corporation or of such firm, association or partnership or is a party to or is pecuniarily or otherwise interested in such contract or other transaction or is in any way connected with any person or persons, firm, association, partnership or corporation pecuniarily or otherwise interested therein; provided that the fact that he individually or as a Director, member or officer of such corporation, firm, association or partnership is such a party or is so interested shall be disclosed to or shall have been known by the Board of Directors or a majority of such members thereof as shall be present or represented at a meeting of the Board of Directors at which action upon any such contract or transaction shall be taken; any Director may be counted in determining the existence of a quorum and may vote at any meeting of the Board of Directors for the purpose of authorizing any such contract or transaction with like force and effect as if he were not so interested, or were not a Director, member or officer of such other corporation, firm, association or partnership, provided that any vote with respect to such contract or transaction must be adopted by a majority of the Directors then in office who have no interest in such contract or transaction.

5. Dissolution. Unless otherwise required by law, in the event of the termination, dissolution, or liquidation of the Corporation in any manner or for any reason whatsoever, its assets, if any, remaining after the payment and satisfaction of all debts and liabilities of the

Corporation, shall be distributed to one or more organizations with purposes similar or related to the purposes of the Corporation and exempt from federal income tax under Section 501(c)(3) of the Code, in such manner and in such proportions as shall be approved by the votes of not less than two-thirds of the Directors then in office.

6. Gender. The personal pronoun “he” or possessive pronoun “his,” when appropriate, shall be construed to mean “she” or “her” and the word “chairman” shall be construed to include a female person.

7. Articles of Organization. All references in these By-laws to the Articles of Organization shall be deemed to refer to the Articles of Organization of the Corporation, as amended and in effect from time to time.

END OF BY-LAWS

Boston Acupuncture Project, Inc. (the "Corporation")

POLICY REGARDING FINANCIAL CONFLICTS OF INTEREST

Article I: Purpose

The purpose of this policy on financial conflicts of interest is to protect the Corporation's interest when it is contemplating entering into a transaction or arrangement that may benefit the private interest of an officer or director of the Corporation. This policy is intended to supplement but not replace existing provisions in Paragraph 4 of Article VII of the Corporation's By-Laws (set forth below) or any law governing conflicts of interest related to tax-exempt charitable corporations.

Article II: Boston Acupuncture Project, Inc. By-law Provisions

Paragraph 4 of Article VII of the Corporation's By-laws provides as follows:

4. Transactions with Interested Parties. To the extent that the status of the Corporation as an organization exempt from federal income taxation under Section 501(c)(3) of the Code is not adversely affected thereby, and in the absence of fraud, no contract or other transaction between this Corporation and any other corporation or any firm, association, partnership or person shall be affected or invalidated by the fact that any Member, Director or Officer of this Corporation is pecuniarily or otherwise interested in or is a director, member or officer of such other corporation or of such firm, association or partnership or is a party to or is pecuniarily or otherwise interested in such contract or other transaction or is in any way connected with any person or persons, firm, association, partnership, or corporation pecuniarily or otherwise interested therein; provided that the fact that such Member, Director or Officer, individually or as a director, member or officer of such corporation, firm, association or partnership is such a party or is so interested shall be disclosed to or shall have been known by the Board of Directors or a majority of such members thereof as shall be present or represented at a meeting of the Board of Directors at which action upon any such contract or transaction shall be taken; any Director may be counted in determining the existence of a quorum and may vote at any meeting of the Board of Directors for the purpose of authorizing any such contract or transaction with like force and effect as if he were not so interested, or were not a director, member or officer of such other corporation, firm, association or partnership, provided that any vote with respect to such contract or transaction must be adopted by a majority of the Directors then in office who have no interest in such contract or transaction.

Article III: Definitions

1. Interested Person

Any director, officer, or member of a committee with board-delegated powers who has a direct or indirect financial interest in any transaction or arrangement that may involve the Corporation, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment or family--

- a) an ownership or investment interest in any entity with which the Corporation has a transaction or arrangement, or
- b) a compensation arrangement with any entity or individual with which the Corporation has a transaction or arrangement, or
- c) a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are substantial in nature.

Article IV: Procedures

1. Duty to Disclose

In connection with any actual or possible financial conflict of interest, an interested person shall disclose the existence and nature of his or her financial interest to the directors and members of committees with board-delegated powers considering the transaction or arrangement proposed by or for the Corporation.

2. Determining Whether a Financial Conflict of Interest Exists

After disclosure of his or her financial interest, the interested person shall leave any board or committee meeting while the financial interest and/or the related transaction or arrangement proposed by or for the Corporation is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists with respect to such interested person.

3. Procedures for Addressing a Financial Conflict of Interest

If it is determined that any director, officer or member of a committee with board-delegated powers is an interested person and that a financial conflict of interest exists:

- a) If determined by the board or committee to be appropriate, the chairperson of the board or committee shall appoint a disinterested person or committee to investigate alternatives to the transaction or arrangement proposed by or for the Corporation.

- b) After exercising due diligence, the board or committee shall determine whether the Corporation can obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a financial conflict of interest.
 - c) If a more advantageous transaction or arrangement is not reasonably attainable under circumstances that would not give rise to a financial conflict of interest, the board or committee shall determine by a majority vote of the disinterested directors whether the proposed transaction or arrangement is in the Corporation's best interest and for its own benefit and whether the transaction is fair and reasonable to the Corporation, and the board or committee shall make its decision as to whether to enter into the transaction or arrangement in conformity with such determination.
4. Violations of the Conflicts of Interest Policy
- a) If the board or committee has reasonable cause to believe that a member has failed to disclose any actual or possible financial conflict of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to make such disclosure.
 - b) If, after hearing the response of the member and making such further investigation as may be warranted in the circumstances, the board or committee determines that the member has failed to disclose an actual or possible financial conflict of interest, it shall take such disciplinary, corrective or other action as a majority of the disinterested members of such board or committee shall determine.

Article V: Records of Proceedings

Minutes for meetings of the board and for meetings of all committees with board-delegated powers shall disclose--

- a) the names of the persons who disclosed or otherwise were found to have a financial conflict of interest related to an actual or possible transaction or arrangement proposed by or for the Corporation, the nature of such persons' financial interests, any action taken to determine whether any such financial conflict of interest was present, and the board's or committee's decision as to whether a conflict of interest in fact existed; and
- b) the names of the persons who were present for discussions and votes relating to any proposed transaction or arrangement which involved or might involve any such financial conflict of interest, the conclusions or results of the discussion, including any alternatives to the proposed transaction or arrangement which were considered, and a specific record of all votes taken in that regard.

Article VI: Compensation Committees

No member of the board or of any committee which has responsibility for determining or reviewing compensation matters and who receives compensation, directly or indirectly, from the Corporation for services shall vote on any matter pertaining to that member's compensation.

Article VII: Annual Statements

Each director, officer and member of a committee with board-delegated powers shall sign a statement, and shall annually be reminded of such statement, which affirms that such person--

- a) has received a copy of this policy on financial conflicts of interest,
- b) has read and understands the policy,
- c) agrees to comply with the policy, and
- d) understands that the Corporation is a tax-exempt organization and that in order to maintain its tax exemption the Corporation must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VIII: Periodic Reviews

To ensure that the Corporation operates in a manner consistent with its charitable purposes and does not engage in activities that could jeopardize its status as a tax-exempt organization, periodic reviews shall be conducted by or for the board or any committee authorized by the board. Such periodic reviews shall include the following subjects:

- a) Whether compensation arrangements and benefits are reasonable and are the result of arm's-length bargaining or, alternatively, reflect appropriate impartial confirmation or advice from a qualified third party to the effect that such arrangements and benefits are reasonable from the Corporation's perspective;
- b) Whether members of the board or members of committees with board-delegated powers are members of affiliations, groups or organizations with which the Corporation conducts business which could result in a financial conflict of interest that has not already been identified and addressed; and
- c) Whether any violations of this Policy have occurred since the last such periodic review.

Article IX: Use of Outside Experts

In conducting the periodic reviews provided for in Article VIII, above, the Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the board of its responsibility for ensuring that periodic reviews are conducted.