

NON-PROFIT CORPORATE BYLAWS

ARTICLE I

ABEL'S CLOSET INC

1.01 Name

The name of this corporation shall be ABEL'S CLOSET Inc. The business of the corporation may be conducted as ABEL'S CLOSET or (" AC inc" or "the Corporation").

ARTICLE II

PURPOSES AND POWERS

2.01 Purpose

ABEL'S CLOSET INC is a non-profit corporation and shall operate exclusively for education and charitable purposes for children with special needs and their families for learning and support within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code.

The primary purposes of ABEL'S CLOSET is to focus on providing. costumes and pretend play materials for children with special needs so that they have an opportunity to flourish their skills while working through the magic of their imaginations. We will host classes for all children and their family's geared for their needs, as well as resources and support services, While providing a safe place for families with special needs to come together.

ABEL'S CLOSET will operate locations that are geared towards helping teach work skills to our special needs community, fostering growth in life skills with the support of our community. We will plant the seeds of their future..

ABEL'S CLOSET may collaborate with other IRC 501(c)(3)non-profit organizations which are operated exclusively for educational and charitable purposes and which further ABEL'S CLOSET stated purpose.

2.02 Powers

The Corporation shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the purposes, for which the Corporation is organized, and to aid or assist other organizations or person whose activities further accomplish, foster, or attain such purposes. The powers of the Corporation include, but are not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions, and to obtain grants in

furtherance of ABEL'S CLOSET purposes to provide and help children with their siblings and their families with special needs.

2.03 Nonprofit Status and Exempt Activities Limitation.

(a) Nonprofit Legal Status. ABEL'S CLOSET is a Nevada non-profit corporation, recognized as tax exempt under Section 501(c)(3) of the Internal Revenue Code.

(b) Exempt Activities Limitation. Notwithstanding any other provision of these Bylaws, no director, officer, employee, member, or representative of this Corporation shall take any action or carry on any activity by or on behalf of the Corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as it now exists or may be amended, or by any organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as it now exists or may be amended. No part of the net earnings of the Corporation shall inure to the benefit or be distributable to any director, officer, member, or other private person, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered, reasonable salaries for the Executive Board of Directors and to make payments and distribution in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.

(c) Distribution Upon Dissolution. Upon termination or dissolution of the ABELS CLOSET, any assets lawfully available for distribution shall be distributed to one (1) or more qualifying organizations described in Section 501(c)(3) of the 1986 Internal Revenue Code (or described in any corresponding provision of any successor statute) which organization or organizations have a charitable purpose which, at least generally, includes a purpose similar to the terminating or dissolving the Corporation.

The organization to receive the assets of the ABEL'S CLOSET hereunder shall be selected in the discretion of a majority of the Executive Board of Directors of the Corporation, and if its members cannot so agree, then the recipient organization shall be selected pursuant to a verified petition in equity filed in a court of proper jurisdiction against ABEL'S CLOSET, by one (1) or more of its Directors which verified petition shall contain such statements as reasonably indicated the applicability of this section. The court upon a finding that this section is applicable shall select the qualifying organization or organizations to receive the assets to be distributed, giving preference if practicable to organizations located within the State of Nevada.

In the event that the court shall find that this section is applicable but that there is no qualifying organization known to it which has a charitable purpose, which, at least generally, includes a purpose similar to ABEL'S CLOSET, then the court shall direct the distribution of its assets lawfully available for distribution to the Treasure of the State of Nevada to be added to the general fund.

ARTICLE III

MEMBERSHIP

3.01 No Membership Classes

The Corporation shall have no members who have any right to vote or title or interest in or to the Corporation, its properties, or franchises.

3.02 Non-Voting Affiliates

The Board of Directors may approve classes of non-voting affiliates with rights, privileges, and obligations established by the Board. Affiliates may be individuals, businesses, and other organizations that seek to support the mission of the Corporation. The Board, a designated committee of the Board, or any duly elected officer in accordance with Board Policy, shall have authority to admit any individual or organization as an affiliate, to recognize representatives of affiliates, and to make determinations as to affiliates' rights, privileges, and obligations. At no time shall affiliate information be shared with or sold to other organizations or groups without the affiliate's consent. At the discretion of the Board of Directors, affiliates may be given endorsement, recognition and media coverage at fundraising activities, clinics, other events or at the Corporation website. Affiliates have no voting rights, and are not members of the Corporation.

3.03 Dues

Any dues for affiliates shall be determined by the Executive Board of Directors from time-to-time in its sole and absolute discretion.

ARTICLE IV

BOARD OF DIRECTORS

4.01 Number of Directors

ABEL'S CLOSET shall have the Core Executive Board of Directors consisting of 5, The President and 4 Core Executive Directors, with no more than 5 additional directors with term limits. Within these limits, the Core Executive Board may increase or decrease the number of directors serving on the Board, including the purpose of staggering the terms of directors.

4.02 Powers

All corporate powers shall be exercised by or under the authority of the Core Executive Board and the affairs of the ABEL'S CLOSET, Shall be managed under the direction of the entire Board as set forth in these ByLaws, except as otherwise provided by law.

4.03 Terms

- (a) The Core Executive Board will have perpetual duration.**

(b) All additional directors shall be elected to serve a two-year term and may serve up to three (3) terms; however, the term and the number of terms may be extended until a successor has been elected, or otherwise as determined by a majority vote of the Board.

(c) Additional Director terms shall be staggered so that approximately half the number of Directors will end their terms in any given year.

(d) Additional Directors may serve terms in succession.

(e) The term of office shall be considered to begin January 1 and end December 31 to the second year in office, unless the term is extended until such time as a successor has been elected.

4.04a Core Executive Board Directors are appointed by the President.

4.04b Qualifications and Election of Directors

In order to be eligible to serve as an additional Director on the Board of Directors, the individual must be 18 years of age and an affiliate within affiliate classifications created by the Core Board of Directors. Additional Directors may be elected at any Board meeting by the majority vote of the existing Board of Directors. The election of directors to replace those who have fulfilled their term of office shall take place in January of each year.

4.05 Vacancies

The Core Board of Directors may fill vacancies due to the expiration of a director's term of office, resignation, death, or removal of a director, and may appoint new directors to fill a previously unfilled Board of directors position, subject to the maximum number of directors under these Bylaws. Vacancies in the Core Executive Board of Directors due to resignation, death, or removal shall be filled by the President for the balance of the term of the director being replaced.

4.06 Removal of Additional Directors

An Additional Director may be removed by two-thirds (2/3) vote of the Board of Directors then in office, if:

(a) The Director is absent and unexcused from two or more meetings of the Board of Directors in a twelve month period. The Board President is empowered to excuse directors from attendance for a reason deemed adequate to the Board President. The Board President shall not have the power to excuse him/herself from the Board meeting attendance and in that case, the Board Vice President shall excuse the President. Or:

(b) For cause or no cause, if before any meeting of the Board at which a vote on removal will be made the Director in question is given electronic or written notification of the

Board's intention to discuss her/his case and is given the opportunity to be heard at a meeting of the Board.

4.07 Board of Directors Meetings.

(a) Regular Meetings. The Board of Directors shall have a minimum of four (4) regular meetings each calendar year at times and places fixed by the Board. Board meetings shall be held Quarterly with 30 day notice by electronic mail, or telephone. If sent by electronic mail, the notice shall be deemed to be delivered upon its transmission system. Notice of meeting shall specify the place, day, and hour of meeting. The purpose of the meeting need not be specified.

(b) Special Meetings. Special meeting of the Board may be called by the President, Vice President, Secretary, or Treasurer, A special meeting must be preceded by at least 5 days notice of each director of the date, time and a place, but not the purpose, of the meeting.

(c) Waiver of Notice. Any director may waive notice of any meeting, in accordance with Nevada law.

4.08 Manner of Acting.

(a) Quorum. A majority of the directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the Board. No business shall be considered by the Board at any meeting at which a quorum is not present.

(b) Majority Vote. Except as otherwise required by law or by the articles of incorporation, the act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board.

(c) Hung Board Decisions. On the occasion that Directors of the Board are unable to make a decision based on a tied number of votes, the Board President shall have the power to swing the vote based on his/her decision. In the event the Board President is not present at such a meeting the VP(CA) shall oversee the meeting and the power to swing the vote based on his/her decision.

(d) Participation. Except as required otherwise by law, the Articles of Incorporation, or these Bylaws, directors may participate in a regular or special meeting through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting, including in person, internet video meeting or by telephonic conference call.

4.09 Core Executive Board Compensation

Core Executive Board budgeted salaries will be approved and/or adjusted at the annual board meeting that will take place during the fourth Quarter regular meeting of the Board of Directors.

4.10 Compensation of Additional Board Service

Additional Directors shall receive no compensation for carrying out their duties as directors. The Board may adopt policies providing for reasonable and fair compensation for services to the Corporation and must be reviewed and approved in accordance with the Board Conflict of Interest policy and state law.

ARTICLE V

COMMITTEES

5.01 Committees

The Board of Directors may, by resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of one director, to serve at the pleasure of the Board. Any committee, to the extent provided in the resolution of the Board, shall have all the authority of the Board, except that no committee, regardless of Board resolution, may:

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

5.2 Meetings and Action of Committees

Meetings and action of the committees shall be governed by and held and taken in accordance with, the provisions of Article IV of these Bylaws concerning meeting of the directors, with such changes in the context of those Bylaws as are necessary to substitute the committee and its members for the Board of Directors and its members, except that the time for regular meetings of committees may be determined either by resolution of the Board of Directors or by resolution of the committee. Special meetings of the committee may also be called by resolution of the Board of Directors. Notice of special meetings of committees shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The Board of Directors may adopt rules for the governing of the committee not inconsistent with the provision of the Bylaws.

5.3. Informal Action By The Board of Directors

Any action required or permitted to be taken by the Board of Directors at a meeting may be taken without a meeting if consent in writing, setting forth the action so taken, shall be agreed by the consensus of a quorum. For purposes of this section an e-mail transmission from an email address on record constitutes a valid writing. The intent of this provision is to allow the Board of Directors to use email to approve actions, as long as a quorum of Board members gives consent.

ARTICLE VI

DIRECTORS

6.01 Core Executive Directors

The Core Directors shall be President, Vice-President (CA), Vice-President (NV), Secretary, and Treasurer, all of whom shall be chosen by the President, and serve at the pleasure of the Board of Directors. Each Core Director shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the Board of Directors. The Board may also appoint additional directors as it deems expedient for the proper conduct of the business of the Corporation, each of whom shall have such authority and shall perform such duties as the Core Board of Directors may determine.

6.02 Core Executive President

The Core Executive President shall be the Primary Director of the Corporation. The Board President shall lead the Board of Directors in performing its duties and responsibilities, including, if present, presiding at all meetings of the Board of Directors, and shall perform all of the duties incident to the office or properly required of the Board of Directors. The Core Executive President shall be entitled to run the day-to-day operations of the Corporation making such decisions as may be necessary, and which are not otherwise sole province of the Board of Directors.

6.03 Vice President-California

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

6.04 Vice-President Nevada

In the absence or disability of the President the Vice President of Nevada shall assist the Vice President of California as needed to perform the President duties.

6.05 Secretary

The secretary shall keep or cause to be kept a book of minutes of all meetings and actions of directors and committees of directors. The minutes of each meeting shall state the time and place that it was held and such other information as shall be necessary to determine the actions taken and whether the meeting was held in accordance with the law and these Bylaws. The secretary shall cause notice to be given of all meetings of directors and committees as required by the Bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the Board of Directors or the Executive Board President. The secretary may appoint, with approval of the Board a director to assist in performance of all or part of the duties of the secretary.

6.06 Treasurer

The Treasurer shall be the lead director for oversight of the financial condition and affairs of the Corporation. The Treasurer shall oversee and keep the Board informed of the financial condition of the Corporation and of audit or financial review results. In conjunction with other directors, the Treasurer shall perform all duties properly required by the Board of Directors or the Executive Board President. The Treasurer may appoint, with approval of the Board a qualified fiscal agent or member of the staff to assist in performance of all or part of the duties of the Treasurer.

6.07 Additional Directors

The Board of Directors may designate additional director positions of the Corporation and may appoint and assign duties to additional directors of the Corporation.

ARTICLE VII

CONTRACTS, CHECKS, LOANS, INDEMNIFICATION AND RELATED MATTERS

7.01 Contracts and Other Writings

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

7.02 Checks, Drafts

All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the Corporation, shall be signed by the Executive Board President, and Executive Vice-President California, of the Corporation and in such manner as shall from time to time be determined by resolution of the Board.

7.03 Deposits

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

7.04 Loans

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

7.05 Indemnification

Unless otherwise prohibited by law, the Corporation shall indemnify any director or any former director, and may by resolution of the Board of Directors indemnify any employee, against any and all expenses and liabilities incurred by him or her in connection with any claim, action, suit, or proceeding to which he or she is made a party by reason of being a director, or employee. However, there shall be no indemnification in relation to matters as to which he or she shall be adjudged to be guilty of a criminal offense or liable to the Corporation for damages arising out of his own gross negligence in the performance of a duty to the Corporation.

Amounts paid in indemnification of expenses and liabilities may include, but shall not be limited to, counsel fees and other fees; costs and disbursements; and judgments, fines, and penalties against, and amounts paid in settlement by, such director, or employee. The Corporation may advance expenses or where appropriate may itself undertake the defense of any director, or employee. However, such director, or employee shall repay such expenses if it

should be ultimately determined that he or she is not entitled to indemnification under this Article.

The Board of Directors shall also authorize the purchase of insurance on behalf of any director, employee, or other agent against any liability incurred by him which arises out of such person's status as a director, employee, or agent, whether or not the Corporation would have the power to indemnify the person against that liability under law.

ARTICLE VIII

MISCELLANEOUS

8.01 Books and Records

The Corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its Board of Directors, a record of all actions taken by the Board of Directors without a meeting, and a record of all actions taken by committees of the Board. In addition, the Corporation shall keep a copy of the Corporation's Articles of Incorporation and Bylaws as amended to date.

8.02 Fiscal Year

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

8.03 Conflict of Interest

The Board shall adopt and periodically review a conflict of interest policy to protect the Corporation's interest when it is contemplating any transaction or arrangement, which may benefit any director, employee, affiliate, or member of a committee with Board-delegated powers.

8.04 Nondiscrimination Policy

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

8.05 Bylaw Amendment

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

(a) that no amendment shall be made to these Bylaws which would cause the Corporation to cease to qualify as an exempt corporation under Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code; and,

(b) that an amendment does not affect the voting rights of directors. An amendment that does affect the voting rights of directors further requires Executive President approval and ratification by two-thirds (2/3) vote of a quorum of directors at a Board meeting.

(c) that all amendments be consistent with the Articles of Incorporation.

ARTICLE IX

COUNTERTERRORISM AND DUE DILIGENCE POLICY

In furtherance of its exemption by contributions to other organizations, domestic or foreign, ABELS CLOSET shall stipulate how the funds will be used and shall require the recipient to provide the Corporation with detailed records and financial proof of how the funds were utilized

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for U.S. Based Charities" is not mandatory, ABELS CLOSET willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

ABELS CLOSET shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by by-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.

ARTICLE X

DOCUMENT RETENTION POLICY

10.01 Purpose

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of ABELS CLOSET records.

10.02 Policy

Section 1. General Guidelines. Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense, which can grow unreasonable if

good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

From time to time, ABELS CLOSET may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

Section 2. Exception for Litigation Relevant Documents. ABELS CLOSET expects all directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all directors, and employees should note the following general exception to any stated destruction schedule: If you believe or ABELS CLOSET informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

Section 3. Minimum Retention Periods for Specific Categories

(a) Corporate Documents. Corporate records include the Corporation's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently; IRS regulations require that the Form 1023 be available for public inspection upon request.

(b) Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the Corporation's revenue. Tax records should be retained for at least seven years from the date of filing the applicable return.

(c) Employment Records/Personal Records. State and federal statutes require the Corporation to keep certain recruitment, employment and personal information. The Corporation should also keep personnel files that reflect performance reviews and any complaints brought against the Corporation or individual employees under applicable state and federal statutes. The Corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for three years Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.

(d) Board and Board Committee Materials. Meeting minutes should be retained in perpetuity in the Corporation's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the Corporation.

(e) Press Releases/Public Filings. The Corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the Corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the Corporation.

(f) Legal Files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.

(g) Marketing and Sales Documents. The Corporation should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three-year policy may be sales invoices, contract, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.

(h) Development/Intellectual Property and Trade Secrets. Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the Corporation and are protected as a trade secret where the Corporation:

(i) Contracts. Final, execution copies of all contracts entered into by the Corporation should be retained. The Corporation should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.

(ii) Correspondence. Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.

(k) Banking and Accounting. Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.

(l) Insurance. Expired insurance policies, insurance records; accident reports, claims etc. should be kept permanently.

(m) Audit Records. External audit reports should be kept permanently. Internal audit reports should be kept for three years.

Section 4. Electronic Mail. E-mail that needs to be saved should be either:

(a) printed in hard copy and kept in the appropriate file; or

(b) download to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

ARTICLE XI

TRANSPARENCY AND ACCOUNTABILITY

DISCLOSURE OF FINANCIAL INFORMATION WITH THE GENERAL PUBLIC

11.01 Purpose

By making full and accurate information about its mission, activities, finances, and governance publically available. ABELS CLOSET practices and encourages transparency and accountability to the general public. This policy will:

(a) indicate which documents and materials produced by the Corporation are presumptively open to staff and/or the public.

(b) indicate which documents and materials produced by the Corporation are presumptively closed to staff and/or the public.

(c) specify the procedures whereby the open/closed status of documents and materials can be altered.

The details of this policy are as follow:

11.02 Financial and IRS documents (The form 1023 and the form 990)

ABELS CLOSET shall provide its Internal Revenue forms 990, 990-T, 990-N, 1023 and 5227, bylaws, conflict of interest policy, and financial statement to the general public for inspection free of charge.

11.03 Means and Conditions of Disclosure

ABELS CLOSET shall make “Widely Available” the aforementioned documents on its internet website: abelscloset.com to be viewed and inspected by the general public.

(a) the documents shall be posted in a format that allows an individual using the Internet to access, download, view and print them in a manner that exactly reproduces the image of the original document filed with the IRS (except information exempt from public disclosure requirements, such as contributor lists).

(b) The website shall clearly inform readers that the document is available and provide instructions for downloading it.

(c) ABELS CLOSET shall not charge a fee for downloading the information. Documents shall not be posted in a format that would require special computer hardware or software (other than software readily available to the public free of charge)

(d) ABELS CLOSET shall inform anyone requesting the information where this information can be found, including the web address. This information must be provided immediately for in-person requests and within 7 days for mailed requests.

11.04 IRS Annual Information Returns (Form 990)

ABELS CLOSET shall submit the form 990 to its Board of Directors prior to the filing of the form 990. While neither the approval of the Form 990 or a review of the 990 is required under Federal law, the Corporation's Form 990 shall be submitted to each member of the Board of director's via (hard copy or email) at least 10 days before the Form 990 is filed with the IRS.

11.05 Board

(a) All Board deliberations shall be open to the public, except where the Board passes a motion to make any specific portion confidential.

(b) All Board minutes shall be open to the public once accepted by the Board, except where the Board passes a motion to make any specific portion confidential.

(c) All papers and materials considered by the Board shall be open to the public following the meeting at which they are considered, except where the Board passes a motion to make any specific paper or material confidential.

11.06 Staff Records

(a) All staff records shall be available for consultation by the staff member concerned or by their legal representatives.

(b) No staff records shall be made available to any person outside the Corporation except the authorized government agencies.

(c) Within the Corporation, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that

(d) Staff records shall be made available to the Board when requested.

11.07 Donor Records

(a) All donor records shall be available for consultation by the members and donors concerned or by their legal representatives.

(b) No donor records shall be made available to any other person outside the Corporation except the authorized governmental agencies.

(c) Within the Corporation, donor records, shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that;

(d) donor records shall be made available to the Board when requested.

ARTICLE XII

CODE OF ETHICS AND WHISTLEBLOWER POLICY

12.01 Purpose

ABELS CLOSET requires and encourages directors and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the Corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of ABEL CLOSET to adhere to all laws and regulations that apply to the Corporation and underlying purposes of this policy is to support the Corporation's goal of legal compliance.

12.02 Reporting Violations

If any director, or employee reasonably believes that some policy, practice, or activity of ABELS CLOSET is in violation of law, a written complaint must be filed by that person with the Vice President California, and the Executive Board President.

12.03 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be viewed as a serious disciplinary offense.

12.04 Retaliation

Said person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of ABELS CLOSET and provides ABELS CLOSET with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection below is only available to individuals that comply with this requirement.

ABELS CLOSET shall not retaliate against any director, or employee who in good faith, has made a protest or raised a complaint against some practice of ABELS CLOSET or of another individual or entity with whom ABELS CLOSET has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

ABELS CLOSET shall not retaliate against any director, or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of ABELS CLOSET that the individual reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

12.05 Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

12.06 Handling of Reported Violations

The Executive Board President or Vice President California shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be promptly investigated by the Board and its appointed committee and appropriate corrective action shall be taken if warranted by the investigation.

ARTICLE XIII

AMENDMENT OF ARTICLES OF INCORPORATION

13.01 Amendment

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

CERTIFICATE OF ADOPTION OF BYLAWS

I do hereby certify that the above stated Bylaws of ABELS CLOSET were approved by the ABELS CLOSET's Executive Board of Directors on this 19 day of April, 2023 and constitute a complete copy of the Bylaws of the Corporation.

President Printed Name: HEATHER PNEUMAN

President Signature: 

Date: 4-19-23

Secretary Printed Name: MICHELE GARNETT

Secretary Signature: 

Date: 4-19-2023

