Application for Group Exemption
July 16, 2002
CERTIFIED MAILING - RETURN RECEIPT REQUESTED

Internal Revenue Service
Ogden Service Center
Mail STOP 6271
1000 South 1200 West
Ogden, Utah 84404-4749

RE: Loving Education at Home, Inc.
EIN: 16-1352435

Dear Sir or Madam:

On behalf of Loving Education at Home, Inc., a tax-exempt, not-for-profit corporation that provides spiritually-based home education support, we hereby submit an Application for Group Exemption for several chapters of the organization. In accordance with Revenue Procedure 80-27, as amended, in support of this application, enclosed please find the following items:

(1) A letter signed by a principal officer of the central organization containing the information required under Section 5.03.

(2) Form 8718 accompanied by the $500 filing fee.

(3) Form 2848, Power of Attorney.
Please feel free to contact me as the central organization’s representative should you have any questions concerning this submission. Thank you for your consideration.

Very truly yours,

GREEN & SEIFTER, ATTORNEYS, PLLC

[Signature]

Paul M. Predmore

PMP/ksf
Enclosures
cc w/encs.: R. Charles Stauter
PMP:225716.1/N0201L.00001
July 2, 2002

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Internal Revenue Service
P.O. Box 192
Covington, Kentucky 41012-01192

Re: Loving Education at Home, Inc.
Request for Group Exemption Letter
EIN: 16-1352435

Dear Sir or Madam:

I am the President of Loving Education at Home ("LEAH"), a New York not-for-profit corporation incorporated on December 10, 1990. LEAH has obtained tax exempt status under Section 501(c)(3) of the Internal Revenue Code from the District Director in Brooklyn, New York. A copy of the current determination letter dated October, 1995 is attached as Exhibit "A." A true and correct copy of LEAH's original Certificate of Incorporation and By-Laws are attached hereto as Exhibit "B." The character, purposes and method of operation of LEAH remains the same as at the time the most recent determination letter for 501(c)(3) status was issued.

LEAH, as the "central organization," is applying for a group exemption letter for seven (7) of its related organizations (the "subordinate organizations"). The name, address and EIN of each of the subordinate organizations included in this group exemption request are set forth on the attached Exhibit "C."
Pursuant to the application procedure for group exemption letters as set forth in IRS Publication 557 and Rev. Proc. 80-27, please accept the following with regard to the above-captioned application:

1) Information verifying that the subordinate organizations:

   (a) Are affiliated with the central organization:

   The primary purpose of LEAH is to foster Christian culture and values by promoting, encouraging and fostering Christian home education and to provide information, support, communication and educational services to further home education in New York State and across the United States. (See LEAH Bylaws Article III) Each of the subordinate organizations operates as a chapter of LEAH. Each chapter has membership status with LEAH through an application process in which the chapter agrees to adopt the statement of faith, statement of purpose and Bylaws of LEAH. (See LEAH Bylaws Article V).

   (b) Are subject to its general supervision or control:

   Membership in LEAH is subject to the approval of the LEAH Board of Directors. Membership in the central organization may be revoked by the board of directors in the event there is non-compliance with the statement of faith, statement of purpose or ByLaws of LEAH. (See LEAH Bylaws V).

   (c) Are all eligible to qualify for exemption under the same paragraph of Section 501(c), though not necessarily the paragraph under which the central organization is exempt:

   Each of the subordinate organizations is eligible for exemption under 501(c)(3) because each entity was organized and is operated for charitable and educational purposes; specifically, for the purpose of providing service and support to their area home education families, consistent with the statement of purpose and Bylaws of LEAH.
(d) Are not private foundations if the application for a group exemption letter involves Section 501(c)(3):

The controlling organization, LEAH is not a private foundation since it has been classified under Section 509(a)(2) of the Code. (See Exhibit A). Each of the subordinate organizations do not meet the definition of a private foundation within the meaning of Section 509(a) because they are described in Section 509(a)(2). Specifically, each subordinate organization normally receives more than 1/3 of its support in each taxable year from a combination of gifts, grants, contributions, and membership fees, and each has gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities, in an activity which is not an unrelated trade or business and normally receives not more than 1/3 of its support in each taxable year from gross investment income and unrelated business taxable income.

(e) Are all on the same accounting period as the central organization if they are to be included in group returns:

LEAH and each of the subordinate organizations have the same annual accounting period that ends on June 30th.

(f) Are organizations that have been formed within the 15-month period preceding the date of submission of the group exemption application if they are claiming Section 501(c)(3) status and are subject to the requirements of Section 508(a) and wish to be recognized as exempt from their dates of creation (a group exemption letter may be issued covering subordinates, one or more of which have not been organized within the 15-month period preceding the
date of submission, if all subordinates are willing to be recognized as exempt only from the date of application).

The formation date of each subordinate organization is set forth on the attached Exhibit "C." Each of the subordinate organizations are willing to be recognized as exempt only from the date of this application for group exemption status.

2) **A detailed description of the purposes and activities of the subordinates, including the sources of receipts and the nature of expenditures:**

Each of the subordinate organizations shares the primary purpose of the central organization, namely to foster Christian culture and values by promoting, encouraging and fostering Christian home education. Each subordinate organization focuses its activities on the families within their geographic region who home school their children, principally by providing information, support, communication and educational services to their constituents. Each chapter charges a modest membership fee (typically $12.00 per year) to offset the modest expenses incurred by the chapter for the mailings and materials provided by each chapter.

3) **A sample copy of a uniform governing instrument (such as a charter or articles of association) adopted by the subordinates, or, in its absence, copies of representative instruments:**

Samples of the governing instruments adopted by each subordinate organization are attached hereto as Exhibit "D."

4) **As President of LEAH, I hereby affirm, to the best of my knowledge, that the purposes and activities of the subordinates are as stated in (2) and (3), above.**

5) **Each subordinate organization included in this group exemption letter has furnished a written authorization that the purposes and activities of the subordinates are as stated in responses 2 and 3. The authorization was signed by a duly authorized officer of the subordinate and has been issued to the**
central organization. Copies of those authorizations are attached hereto as Exhibit "E."

6) The Service has not issued an outstanding ruling or determination letter relating to exemption to any of the subordinate organizations included in this group exemption letter.

7) As President of LEAH, I hereby affirm that to the best of my knowledge and belief, no subordinate organization included in the group exemption letter is a private foundation as defined in Section 509(a) of the Internal Revenue Code.

8) The names, mailing addresses, actual addresses if different, and employer identification numbers of the subordinate organizations included in this group exemption letter are set forth on Exhibit "C."

Respectfully submitted,

LOVING EDUCATION AT HOME, INC.

By: [Signature]

R. Charles Stauter, President

PMP/mkk
Enclosures
PMP:210100.1
Exhibit A
Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)
LOVING EDUCATION AT HOME

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations
State of New York
Department of State  } ss:  084022

I hereby certify that I have compared the annexed copy with the original document filed by the Department of State and that the same is a correct transcript of said original.

Witness my hand and seal of the Department of State on DEC 10 1990

Secretary of State

DOB 300 (12/67)
October 10, 1990

TO: Department of State
    Bureau of Corporations

FROM: Office of Counsel and
     Deputy Commissioner for Legal Affairs

By:  Mary L. Gammon
     Legal Assistant

SUBJECT: LOVING EDUCATION AT HOME, INC.

REFERENCE: Proposed Certificate of Incorporation

The attached document was submitted to this office for review to determine whether the provisions of section 216 of the Education Law require the consent of the Commissioner of Education to its filing with the Department of State, or whether the Education Department would have any objection to its filing.

After review, it is the opinion of this office that there is no necessity for the Commissioner to consent to filing, and that we have no objection to such filing.

This waiver of consent to filing is granted with the understanding and upon the conditions set forth on the reverse side of this memorandum.
This waiver of consent to filing is granted with the understanding that nothing contained in the annexed document shall be construed as authorizing the corporation to engage in the practice of law, except as provided by subdivision 7 of section 495 of the Judiciary Law, or of any of the professions designated in Title VIII of the Education Law, or to conduct a school for any such profession, or to hold itself out to the public as offering professional services.

This waiver of consent to filing is granted with the further understanding that nothing contained in the annexed document shall be construed as authorizing the corporation to operate a nursery school, kindergarten, elementary school, secondary school, institution of higher education, cable television facility, educational television station pursuant to section 236 of the Education Law, library, museum, or historical society, or to maintain an historic site.

This waiver of consent to filing shall not be deemed to be or to take the place of registration for the operation of a private business school in accordance with the provisions of section 5002 of the Education Law, nor shall it be deemed to be, or to take the place of, a license granted by the Board of Regents pursuant to the provisions of section 5001 of the Education Law, a license granted by the Commissioner of Motor Vehicles pursuant to the provisions of section 394 of the Vehicle and Traffic Law, a license as an employment agency granted pursuant to section 172 of the General Business Law, or any other license, certificate, registration, or approval required by law.
CERTIFICATE OF INCORPORATION
OF
LOVING EDUCATION AT HOME, INC.
UNDER §402 OF THE NOT-FOR-PROFIT CORPORATION LAW

I, the undersigned, acting as incorporator of a corporation under the New York Not-for-Profit Corporation Law, do hereby adopt the following Certificate of Incorporation for such corporation.

ARTICLE I

The name of the corporation is Loving Education at Home, Inc.

ARTICLE II

a) Notwithstanding any other provision of these articles, the corporation is organized exclusively for one or more of the following purposes: religious, charitable, scientific, testing for public safety, literary, or education purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, as specified in section 501 (c) (3) of the Internal Revenue Code of 1054 as amended, or corresponding section of any future Federal Tax Code, and shall not carry on any activities not permitted to be carried on by a corporation exempt form Federal income tax under section 501 (c) (3) of the Internal Revenue Code of 1954 as amended, or corresponding section of any future Federal Tax Code.

b) This corporation is not organized for pecuniary profit or financial gain, and no part of its assets, income or profit shall be distributed to, or inure to the benefit of this members, directors or officers or other private persons except to the extent permitted under the Not-for-Profit Corporation Law.
c) No substantial part of the activities of the corporation shall be carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided by Internal Revenue Code Section 501(h)), or participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office.

d) In the event of the dissolution of this Corporation or in the event it shall cease to carry out the objects and purposes herein set forth, all of the business, property and assets of the Corporation shall go and be distributed to such not-for-profit corporation qualifying as an organization exempt under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954, as amended, or any superseding statute thereof, and as organizations qualifying as a public charity under the provisions of Section 501(a)(1) or 509(a) (2) of the Internal Revenue Code of 1954, as amended, or any superseding statute, as the Directors of the Corporation may select and designate; and in no event shall any of said assets or property, in the event of dissolution thereof, go or be distributed to directors/officers, either for the reimbursement of any sum subscribed, donated or contributed by such individuals, or for any other purpose subject to an Order of a Justice of the Supreme Court of the State of New York. Any such assets not so disposed of shall be disposed of by the New York State Supreme Court sitting in the County in which the principal office of the Corporation is located, exclusively for the purposes for which the Corporation is organized, or to such organizations as said Court shall determine which are organized and operated exclusively for such foregoing purposes.

**ARTICLE III**

The purpose for which the corporation is organized and the activities and objects to be provided by it are, without
limitation, to wit:

1. In general, to further the Gospel of Jesus Christ and to foster Christian culture and values by promoting, encouraging and fostering Christian home education; and more specifically:
   a) by assisting local home education support groups throughout New York State;
   b) by providing information regarding the legal climate of home education in New York State and in our nation;
   c) by encouraging home education in New York State and in our nation;
   d) by interaction with the New York State Department of Education and other appropriate officials;
   e) by monitoring cases before family, state and federal court in this regard;
   f) by doing whatever is necessary to protect the future freedoms of home education in New York State and in our nation;
   g) by promoting the advantages of home education over alternative forms of education outside the home;
   h) by promoting sound, high quality home education programs by parents or legal guardians for the purpose of developing Christ-like character, and which will satisfy the spiritual, intellectual, physical and emotional growth needs of their children;
   i) by reviewing and disseminating home education materials and information considered vital to home educators, thus servicing as a resource to parents desiring to educate their children in the home;
   j) by publishing a state newsletter;
   k) by planning and conducting an annual state home education convention and other educational opportunities designed to provide information and training that will help parents and others involved with or interested in home education;
1) by supporting accurate home education research and its publication;

m) by instituting whatever other programs or services in the future as may be deemed necessary by the membership of this organization;

n) to network with similarly purposed organizations throughout the United States to more effectively advance the purposes herein set forth.

2. To do any other act or thing incidental to or connected with the foregoing purposes or in advancement thereof, but not for the pecuniary profit or financial gain of its participants, directors or officers, or other private persons, except to the extent permitted under Article 5 of the Not-For-Profit Corporation Law.

ARTICLE IV

The corporation shall be a Type B corporation under Section 201 of the Not-For-Profit Corporation Law and shall have no members. N-PCL Section 601(a).

ARTICLE V

The office of the corporation is to be located in Schenectady County.

ARTICLE VI

The number of Directors constituting the initial Board of Directors of the corporation shall be ten. The names and addresses of the persons who are to serve as the initial Directors are:

<table>
<thead>
<tr>
<th>NAME</th>
<th>ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wayne Hobbes</td>
<td>Dutcherville Road, RD #1, Box 50 Bernhards Bay, NY 13028</td>
</tr>
<tr>
<td>Bill Dilks</td>
<td>2009 Holly Street, Rome, NY 13440</td>
</tr>
<tr>
<td>Ken Doyle</td>
<td>931 Pinnacle Rd., Box 341, Henrietta, NY 14467</td>
</tr>
</tbody>
</table>
Richard Green 12 Elm Street, Ellenville, NY 12428
Vivian Miranda 17 Aldrich Street, Sayville, NY 11782
Allen Mulvey 615 Utica Street, Fulton, NY 13069-1954
Steven Standish 81 East Oneida Street, Oswego, NY 13126
David Waite 27 Market Street, Scotia, NY 12302
Bradd Walker 500 Chestnut Street, North Syracuse, NY 13212
Steve Horvath R.D. #1, Box 334 State Line Road Binghamton, NY 13903

ARTICLE VII

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

ARTICLE VIII

The duration of this corporation is to be perpetual.

ARTICLE IX

The Secretary of State of the State of New York is hereby designated the agent of the corporation upon whom process against it may be served.

The post office to which the Secretary of State shall mail a copy of any process against the corporation served upon him as agent of the corporation is:

P.O. Box 332
Syracuse, New York 13205

ARTICLE X

Nothing herein shall be construed as authorizing the corporation to operate a nursery school, kindergarten, elementary school, secondary school, institution of higher education, cable television facility, educational television station pursuant to Section 236 of the Education Law, library, museum, or historical society, or to maintain a historic site.
IN WITNESS WHEREOF, the undersigned incorporator, being at least nineteen years of age, has signed this Certificate this 26th day of Sept., 1990.

Charles T. Kriss
KRISS & KRISS
150 State Street
Albany, New York 12207

STATE OF NEW YORK  )
COUNTY OF ALBANY   ) SS.

On this 26th day of Sept., 1990, before me personally came CHARLES T. KRISS, to me known and known to me to be the person described in and who executed the foregoing Certificate of Incorporation and he duly acknowledged to me that he executed the same.

SUSAN C. WEEDE
NOTARY PUBLIC

SUSAN C. WEEDE
Notary Public, State of New York
Qualified in Albany County
No. 465168
Commission Expires 2/28/97
Charles T. Kriss
Kriss & Kriss
150 State St.
Albany, NY 12207

Dear Mr. Kriss:

Re: LOVING EDUCATION AT HOME, INC. (L.E.A.H.)

Due and timely service of the notice of application for the approval of the proposed certificate of incorporation of the above-entitled organization is hereby admitted.

The Attorney General does not intend to appear at the time of application. Approval is contingent upon your seeking the approval of the Education Department pursuant to Section 404 of the Not-For-Profit Corporation Law.

Very truly yours,

ROBERT ABRAMS
Attorney General

By:

RICHARD S. REDLO
Assistant Attorney General
STATE OF NEW YORK
SUPREME COURT \nCOUNTY OF RENSSELAER

In the Matter of

LOVING EDUCATION AT HOME, INC.

A Proposed Not-For-Profit Corporation

CONSENT TO FILING
UNDER §402 OF THE NEW
YORK NOT-FOR-PROFIT
CORPORATION LAW.

Due notice having been given to the Department of Law, State
of New York, State Education Department and each having
respectively consented to the proposed incorporation, and the
Proposed Certificate of Corporation of Loving Education at Home,
Inc., having been presented to and examined by this Court,
NOW, on motion of KRISS & KRISS, CHARLES T. KRISS, ESQ., of
counsel
HON. DANIEL H. PRIOR, JR., J.S.C.

I, ________________________, a Justice of the Supreme Court
of the Third Judicial District, do hereby approve the foregoing
Certificate of Incorporation and consent that the same be filed.

DATED: December 4, 1996,
Albany, New York.

HON. DANIEL H. PRIOR, JR., J.S.C.
CERTIFICATE OF INCORPORATION

OF

LOVING EDUCATION AT HOME, INC.

UNDER §402 OF THE NOT-FOR-PROFIT CORPORATION LAW

KRISS & KRISS, ESQS.
150 State Street
Albany, New York 12207
(518) 449-2037

STATE OF NEW YORK
DEPARTMENT OF STATE
FED DEC 10 1990
TAX: 10
BY: 82

Schenectady
901210080978
Loving Education At Home -- Bylaws

ARTICLE I NAME
The name of this organization shall be Loving Education At Home, Inc. also known as New York State Loving Education At Home; NYS LEAH; LEAH, Inc; NYS LEAH, and LEAH. The name LEAH, Inc. will be used throughout these By-laws.

ARTICLE II DEFINITION
LEAH, Inc. is a New York State Not-For-Profit Corporation and Federal Tax Exempt under 501(c)(3). LEAH, Inc. is a Christian organization, the members of which are like minded Christian home education support groups made up of families dedicated to observing the Biblical commands of Deuteronomy 6:4 10, Proverbs 22:6, and Ephesians 6:4. We promote home education as the Scriptural design for education whereas institutional education is alternative to the home. Member support groups are known as Member Chapters of LEAH, Inc. while families who are members of LEAH, Inc. Chapters are considered Member Affiliates of LEAH, Inc.

We believe that every family has the God given legal and constitutional right to home educate in New York State, regardless of their philosophy of education or religious affiliation. LEAH, Inc. is not a church nor is this organization meant to replace the ministry of the local church to the home education family.

LEAH, Inc. exists primarily for its membership as an organization whose two main purposes are the education of and consultation by its Member Chapters and Member Affiliates. The secondary purpose of LEAH, Inc. is to assist others outside the organization interested in home education.

ARTICLE III PURPOSE
LEAH, Inc. is organized primarily for the purpose of providing service and support to member Christian home education support groups within New York State including but not limited to the following ways:

1. Aid in the creation and growth of Christian home education support groups throughout New York State.
2. Provide information regarding the legal climate of home education in New York State and in our nation.
2.1 Encourage home education families to seek appropriate legal counsel.
2.2 Monitor and advise the State Department of Education and other appropriate officials.
2.3 Monitor cases before family, state, and federal courts in this regard.
3. Do whatever is necessary to protect the future freedoms of home education in New York State and in our nation.
4. Promote the advantages of home education over alternative forms of education outside the home.
5. Promote sound, high quality home education programs by parents or legal guardians for the purpose of developing child like character, and which will satisfy the spiritual, intellectual, physical, and emotional growth needs of their children.
6. Review and disseminate home education materials and information considered vital to home educators, this serving as a resource to parents desiring to educate their children in the home.
7. Publish a state newsletter.
8. Plan and conduct an annual state home education convention and other educational opportunities designed to provide information and training.
that will help parents and others involved with or interested in home education.


10. Institute whatever other programs or services in the future as may be deemed necessary by the membership of this organization.

**ARTICLE IV STATEMENT OF FAITH**

Section 1. Preface

Our Statement of Faith includes only those truths upon which all true Christians agree. It concerns the Authority of Scripture, Deity of Christ, the Person and Work of Jesus Christ (the Gospel) as revealed in Scripture. It is the faith once delivered to the saints (Jude 2, Ephesians 4:5) which distinguishes believers from non-believers. There are many other precious truths taught in the Bible over which godly men have differed in understanding. Therefore, this is not a statement of all that is important to believe, but of all that is essential to believe for Christian fellowship and unity. (Romans 15:7).

Section 2. We believe:

1. The Bible to be the inspired, infallible, divinely preserved Word of God, the supreme and final authority for all faith and life.

2. That there is one God, eternally existent in three persons: Father, Son, and Holy Spirit.

3. In the deity of our Lord Jesus Christ, His virgin birth, His sinless life, His miracles, His vicarious and atoning death through His shed blood on the cross, His bodily resurrection, His ascension, and His imminent bodily return in power and glory.

4. That man was created in the image of God, but fell into sin and is therefore lost, and only those who put their faith in Jesus Christ alone, not trusting in any personal works whatsoever, can be saved.

5. That salvation is the free gift of God brought to the sinner by grace and received by personal faith in the Lord Jesus Christ, Whose substitutionary death on the cross paid the penalty for man's sin.

6. That the ministry of the Holy Spirit is to convict mankind; indwell, guide, instruct, and empower the believer for godly living and service.

7. In the spiritual unity of believers through our common faith in the Lord Jesus Christ, and that individual doctrinal differences which may exist, outside of the aforementioned (Article IV Sections 1-6), should not hinder the unity of Christian home educators.

**ARTICLE V MEMBERSHIP**

Section 1: Specifications

Membership is open to all home education support groups who are in agreement with the statement of faith, statement of purpose, and by laws of this organization.

Section 2: Expectations

It is expected that all Member Chapters will support LEAH, Inc. in the work of the organization to insure that its purposes are met, and with their annual dues, paying dues for each Member Affiliate as determined in Article VIII section 2.
Section 3: Use of the LEAH Name

Member Chapters in good standing shall be authorized to use “LEAH” as a portion of their name if they so desire. They may also use the LEAH insignia on any of their printed or promotional materials.

Section 4: Applying for Membership

Applications for membership must be submitted to the Board of Directors and accepted for membership by a majority vote at a meeting of the organization as a whole.

4.1 Application process shall consist of the following:

4.1.1 Screening interview with and recommendation from the Regional Representative that is responsible for the geographic area in which the Chapter Leader or Group Leader lives.

Section 5: Term of Membership

Member Chapters will be required to make application to renew their membership on an annual basis at the beginning of each fiscal year by reaffirming their commitment to section one (1) of this article. At this time, updated membership rolls and any changes in leadership will be noted.

Section 6: Revocation of Membership

If and when any Member Chapter is found to be in confessional or ethical non compliance with the statement of faith, statement of purpose or by laws of this organization, then there shall be a hearing before the Board of Directors to consider the matter, with two weeks prior written notice given to the party or parties involved. If the matter remains unresolved, the Board of Directors may recommend to a meeting of general membership that the said Member Chapter be dropped from membership. This shall be done by majority vote at either a regular meeting or a special meeting of the organization.

ARTICLE VI GOVERNMENT

Section 1: General Powers

The Affairs of LEAH, Inc shall be under the policy direction and implementation of a Board of Directors. This Board shall include four (4) officers: a President, Vice President, Secretary, and Treasurer; and seven (7) regional representatives one (1) representing judicial districts I, II, X, XI, and XII; one (1) representing judicial districts III and IX; and one (1) representative from each of the following judicial districts: IV, V, VI, VII, and VIII. (Reference source: 1/1/83 Judicial District Map of New York State.) The members of the Board of Directors shall be the legal trustees of the corporation.

The Board members shall serve for terms of two years, with half the board up for re-election each year (for the first year under this policy, one half shall serve for a one year term and one half for a two year term).

Section 2: Quorum

A majority of the Board of Directors shall constitute a quorum. If a quorum is not present at any meeting, a majority of those present at any meeting may postpone the meeting to another time without prior notice.

Section 3: Board Decisions

The act of majority of the Board of Directors present at a meeting at which a quorum is present shall be the act of the Board, unless the act of a greater number is required by this Constitution.
Section 4: Informal Action by the Board

Any action normally take at a meeting of the Board of Directors may be taken without a meeting, if a consent in writing setting forth the action to be taken is signed by two thirds (2/3) of the Board.

Section 5: Compensation

Members of the Board shall not receive any stated salaries for services on the Board. Nothing herein stated shall preclude any member from being reimbursed for expenses incurred while fulfilling board duties, i.e. travel related expenses, phone calls, etc.

Section 6: Meetings of the Board of Directors

6.1 The Board of Directors shall meet quarterly (4 times) during the year, the last of which will be held to coincide with the State Convention of LEAH, Inc., designated the Annual Meeting of LEAH, Inc. These meetings shall be rotated geographically in an orderly fashion as decided by the Board of Directors.

6.2 Two months before the Annual Meeting a nominating committee consisting of three board members appointed by the President at the third Quarterly meeting (January) shall meet to propose a slate of proposed officers for election.

Section 7: Meetings of the Organization

7.1 The Board of Directors shall schedule semi annual meetings throughout the year at which all leaders of the member groups or their appointed designates shall be present. These meetings shall be rotated geographically in an orderly fashion as decided by the Board of Directors.

7.2 The Annual Meeting of the organization shall include election of Officers and Regional Representatives, adoption of budget and determination of dues as well as any other necessary business deemed important by the Board of Directors.

Section 8: Special Meetings

Special Meetings can be held at the discretion of the President, when called for by a majority of the Board of Directors, or one fourth of the Member Chapters may petition the Board of Directors with a proposed agenda. The President or Board of Directors shall call a special meeting within 30 days. A Notice of Special Meeting shall be mailed to all Member Chapters at least two weeks prior to the meeting date and shall include the topic(s) to be considered. Only these topics shall be dealt with in the Special Meeting.

ARTICLE VII BOARD MEMBERS

Section 1: Officers

Officers of LEAH, Inc. shall be elected by the leaders of the Member Chapters at the Annual Meeting from a slate presented by a nominating committee appointed by the President at the third quarterly meeting of the current operation year. There shall be four (4) officers consisting of: President, Vice President, Secretary, and Treasurer.

Section 2: Regional Representatives

Regional Representatives shall be elected by the member groups from the judicial district they will be representing. This shall be done at the Annual Meeting. There shall be seven (7) regional representatives one (1) representing judicial districts I, II, X, XI, and XII; one representing judicial districts III and IX; and one (1) representative from each of the following judicial districts: IV, V, VI, VII, and VIII.
Section 3: Qualification to Hold Office on Board of Directors

All board members:

3.1 Must sign a statement that they agree with all parts of the Statement of Faith, Statement of Purpose, and Bylaws of this organization.

3.2 Must submit a brief, written personal testimony of their salvation experience.

3.3 Must belong to a local Member Chapter.

3.4 Must have educated their children at home for at least two years by the time their term of office begins.

Section 4: Duties of the Board of Directors

Duties of the Board of Directors shall include:

4.1 PRESIDENT: Responsibility for the overall functioning of the organization; presides over all meetings of the Board of Directors and the Annual Meeting; assigns members to committees; shall be an ex officio member of all committees; coordinates the dates of activities and functions sponsored by the organizations whose services are contracted by this organization.

4.2 VICE PRESIDENT: Shall execute functions of the President when said officer is unable to carry out a given responsibility, and such duties as shall be assigned by the President.

4.3 SECRETARY: Shall record all business conducted at board or general meetings and submit such records to the President; shall prepare the minutes of the meeting in writing to be mailed to all members.

4.4 TREASURER: Shall be responsible for maintaining financial records of this organization; for payment of bills of the organization using the budget as a guideline; for procurement of necessary equipment; for providing regular financial reports; and for preparing the annual budget.

4.5 REGIONAL REPRESENTATIVES: Shall represent and be elected by Member Chapters of its own judicial district of the state; shall be responsible for maintaining a phone tree for emergencies in state legislative efforts; for encouraging the start and growth of local LEAH, Inc. chapters within their region; for hosting regional events; for advising the President at Board meetings; for assisting in lobbying efforts headed up by such persons as designated by the Board of Directors.

4.6 The Board of Directors shall review all applications for membership submitted by the Regional Representative and make recommendation at any meeting of the organization as a whole, which may then act upon such recommendations.

4.7 The Board of Directors shall contract with any individuals or organizations necessary to carry out its stated purposes under such conditions and votes of payment as the Board of Directors shall determine, provided such conditions are not inconsistent with this Constitution.

Section 5: Election and Term of Offices

Board of Directors members shall be elected at the Annual Meeting. The term of office shall be for two years from July 1 through June 30 (see Article VI, Section 1). During the transition period in which incumbent Board of Directors are still serving, the new Board of Directors members shall work both as the incumbents’ assistants. There is no maximum number of terms a member of the Board of Directors shall be permitted to serve.

Section 6: Vacancy
A vacancy in an board position because of death, resignation, or removal may be filled by the Board of Directors for the unexpired portion of the term.

6.1 Any member of the Board of Directors who is unable to fulfill his/her elected duties may resign by submitting a written letter of resignation to the President or any Officer of the Corporation. Unless otherwise specified in the notice, the resignation shall take effect upon receipt thereof by the Board of Directors or such Officer. Acceptance of such resignation shall not be necessary to make it effective.

6.2 Any board member elected by the organization may be removed by majority vote of the organization, when in its judgment, such board member has been found to be in confessional or ethical non compliance with the statement of faith, statement of purpose, or by laws of the organization. This removal process should take place at a quarterly board meeting or at a Special Meeting.

ARTICLE VIII BUDGET AND DUES STRUCTURE
Section 1: Adoption

The budget and annual dues shall be developed by the Treasurer, approved by the Board of Directors, submitted to the Member Chapters at least four (4) weeks prior to the Annual Meeting, and adopted at the Annual Meeting.

Section 2: Determination of Annual Dues

Annual Dues will be based on the number of Member Affiliates belonging to each Member Chapter.

Section 3: Fiscal Year

The fiscal year shall be from July to June 30.

Section 4: Collection of Dues

Dues shall be collected by the leaders of each Member Chapter and sent collectively to LEAH, Inc., at whatever time of year each given Chapter sets for its own collective procedures.

ARTICLE IX PARLIAMENTARY AUTHORITY

Robert’s Rules of Order, latest edition, shall govern the proceedings of LEAH, Inc. in all cases to which they are applicable. However, when inconsistent with the Bylaws, the Bylaws shall control.

ARTICLE X AMENDMENTS

This constitution may be amended by a majority vote of the Member Chapters present and voting at any regular meeting, provided that notice of the proposed amendment is first submitted in writing to the Board of Directors, who shall then at their option shall submit it to the Member Chapters for consideration at least two weeks prior to the meeting.

ARTICLE XI DISSOLUTION

Upon the recommendation of the Board of Directors and a majority vote of the Member Chapters present at an Annual Meeting, this organization may be dissolved and its activities closed. After payment of all bills and proper claims, remaining assets shall be disposed of in cash or in kind by transfer to a similar state or national home education organization, as designated by the Board of Directors, seeking to achieve purposes similar to those of LEAH, Inc.

Amended 06/02/95,
11/01/97
Exhibit C
List of Subordinate Organizations

Loving Education at Home, Inc.

1. Buffalo Southtowns LEAH
c/o Bruce and Jill Becker
6239 South Abbott Road
Orchard Park, NY 14127
EIN: 22-3837281
Formation Date: June, 1998

2. Camden LEAH
c/o Rickie R. and Wendy D. Weber
7996 Route 13
Blossvale, NY 13308
EIN: 16-1592488
Formation Date: September, 1990

3. Chemung Valley Loving Education at Home
c/o Richard and Denise Madl
P.O. Box 317
Big Flats, NY 14814
EIN: 16-1432639
Formation Date: July, 1988

4. Central Delaware County LEAH
c/o Dale and Joan Dewing
305 Corbett Road
Downsville, NY 13755
EIN: 16-1570532
Formation Date: August, 1994

5. Firm Foundation LEAH
c/o Bruce and BJ Coons
13611 Schang Road
East Aurora, NY 14052-9516
EIN: 16-1576298
Formation Date: September, 1996
6. Moriches Bay LEAH
c/o Jim and Dawn Ladu
P.O. Box 1013
Eastport, NY 11941
EIN: 11-3634146
Formation Date: June, 1995

7. Syracuse Loving Education at Home
c/o David and Kathy Fedele
215 Ridgewood Drive
Syracuse, New York 13206-2457
EIN: 16-1589857
Formation Date: May, 1988 (Est.)
Exhibit D
Camden LEAH
By-Laws

Article I
Name and Location
The name of this organization shall be Camden LEAH (Loving Education at Home), located in the Camden School District, Camden, NY.

Art II
Purpose
To edify and encourage our fellow Home Schoolers to be a Godly example first and foremost to our families, and in turn, to the Community around us; encouraging each one to keep pressing toward the mark.

Camden LEAH is organized exclusively for the purpose of providing service and support to the Camden area home schoolers as a Christian influence in the following, but not limited to, ways:

(a) By encouraging involvement in Home Education groups
(b) By providing information regarding the legal climate of home education to our members
(c) By encouraging home educating families to seek legal counsel (i.e. HSLDA)
(d) By monitoring the Camden School District and NYS Dept. of Education and other appropriate officials and advising the Group of any matters of importance
(e) Actively pursuing a favorable climate in Government for home education by becoming involved in the political process to protect home schooling
(f) By encouraging sound, high-quality home education programs by parents or legal guardians for the purpose of developing Christ-like character which will satisfy the spiritual, intellectual, physical and emotional growth needs of their children.
(g) Establish and maintain a positive rapport with the local community by exposing them to home schooling via media, local government contact and local contact with business and civic associations

Art III
Statement of Faith
Camden LEAH shall adhere to the NY State LEAH Statement of Faith (Attached)

Art IV
Parliamentary Authority
The Rules contained in the current edition of “Robert’s Rules of Order” (Newly Revised) shall govern Camden LEAH in all cases to which they are applicable and in which they are not inconsistent with these by-laws and any special rules of order that Camden LEAH may adopt.
Qualifications for Office
a. Must be a member in good and regular standing with Camden LEAH.
b. Must agree with AND sign the NY State LEAH doctrinal statement.
c. Must have been home educating for more than one year.
d. Chapter leader may only hold one elected office. The offices of secretary and treasurer may be combined.

Titles
Chapter Leader
Secretary
Treasurer
Executive Board - The above listed officers

Responsibilities of Officers
First and foremost, the priorities section of the manual will be the guideline for requirements of officers by setting the following guideline for involvement. Leaders should place God first, Family second, Church third and LEAH after that.

Chapter Leader
• Will be responsible for all Insurance and Liability Paperwork and contact with LEAH and assigned Insurance Carrier.
• Must learn and be actively familiar with the LEAH Leader’s Manual.
• Attend annual NY State LEAH meetings and any other State LEAH meetings as available.
• Be reasonably available to membership. Notify NYS LEAH of any school district situations.
• Act as a spokesperson for Camden LEAH.
• Is de-facto member of all committees.
• Turn over any and all manuals, correspondence etc. at end of term.

Secretary
• Will maintain minutes of meetings and give reports as required at each meeting of the group.
• Work with Treasurer in maintaining membership records and is responsible for mailing renewals and updates to NYS LEAH.
• Will provide NYS LEAH with information for Teaching Home insert.
• Fills in for the Chapter Leaders in their absence.
Art VIII
Voting

Quorum
Fifty percent of active members shall constitute a quorum, which shall be required to conduct chapter business.

Eligibility
Only active members of Camden LEAH are eligible to vote. Dual members will be eligible to vote only if Camden LEAH is their primary group.

Majority
Election of officers, business transactions, and group scheduling will require a simple majority vote of eligible voting members present. Each family unit is afforded ONE vote.

Elections

Nominations
Written nominations shall be submitted to the Secretary no later than two (2) weeks prior to the Annual Meeting. Nominees must have consented to and accepted the nomination prior to submission to the Secretary who will confirm the nomination. Those submitting nominations must include their name and number for the Secretary's verification process. Once verified, printed ballots will be prepared for distribution to eligible voters at the annual meeting. There will be no nominations accepted after the deadline and there will be no nominations accepted from the floor at the Annual meeting.

Elections shall occur at the Annual meeting by secret ballot. Ballots will be verified the night of the annual meeting. In the event of a tie, after one re-vote, lots will be drawn.

Pre-term vacancies of office shall be filled by a temporary appointment by the Executive Board for the completion of the term.

Art IX
Checking Account
A checking account will be maintained by a Treasurer who will make disbursements only with the approval of the Executive Board. Checks shall require an authorized signature, that of the Treasurer or the Chapter Leader. All disbursements shall have a receipt submitted to verify the expenditure. Any check over fifty dollars shall require two signatures, as stated above. Two auditors shall be appointed at the May business meeting for the purpose of verifying financial status which must be reported at the following May business meeting.
Art X
Amendments

Any article of this constitution may be amended by a 2/3rd vote of the voting members present at a regular meeting, providing that the amendment shall have been proposed in writing and presented at least one regular monthly meeting prior to the vote.

Art XI
Dissolution Statement

In the event of Chapter dissolution, all moneys collected as representative dues of Camden LEAH shall be turned over to NYS LEAH as a contribution to the General Funds. All records and manuals will be surrendered to NYS LEAH following a full audit of Chapter assets (i.e. manuals, records and funds) by an independent audit.

Revisions

May 2000

Art V, Membership: Dues
The last sentence stating "Dues shall cover the period of Sept.-Sept. and shall be paid by the Sept. meeting." is now revised to state "Dues shall cover the period of Sept.-Sept. and shall be paid by August 15th."
SYRACUSE LOVING EDUCATION AT HOME
BY-LAWS

1. Purpose

Syracuse Loving Education At Home (Syracuse LEAH) exists to support Christian families in homeschooling and to promote homeschooling in the Syracuse area. Syracuse LEAH members represent the diversity of traditions within the Christian faith who are united in their commitment to home education. Syracuse LEAH is not a church, nor meant to replace the church fellowship. Syracuse LEAH is a local chapter of New York State Loving Education At Home.

Aspects of this support include:

a. Support and training for parents through the monthly adult meeting and the newsletter.

b. Educational services for children including group lessons and educational events. Some examples might include science fair, arts fair, history fair, field trips, and group lessons such as swimming, art, book clubs, etc.

c. Socialization experiences for the children and member families. Some examples might include holiday parties, hayrides, sleighrides, rollerskating events, etc.

d. Updates on legal and legislative issues to inform homeschoolers and to facilitate coordinated response.

2. Membership

a. Membership is open to all families homeschooling or considering homeschooling in the greater Syracuse area. Members should understand, and are expected to comply with, the Christian, Biblical orientation of Syracuse LEAH.

b. It is expected that all members support Syracuse LEAH with their annual dues and participation in committee work to insure that organization objectives are met.

c. Families in their first year of homeschooling will be exempt from regular committee participation to insure their major efforts go toward their homeschool. They may, however, be asked to assist in a limited way.

d. Membership applications will be subject to approval by the coordinating committee. The coordinating committee reserves the right to deny membership or to dismiss any member who the coordinating committee determines has harmed the testimony of the Lord Jesus Christ, homeschooling, the Bible as the Word of God, and /or Syracuse LEAH.

3. Organizational Structure

The officers of Syracuse LEAH will consist of Head Coordinator(s), Treasury, Secretary, and Coordinators responsible for Membership Services, Program Planning, Educational Services, Social Activities, Newsletter, and Legislative Action. Offices may be filled by individuals or couples. All Officers shall subscribe to the Statement of Faith which is attachment 1.

Coordinators will be responsible to insure the committees carry out their area of responsibility. They will insure coordination of the organizational calendar, allow quick communication, easy decision making, and philosophical unity within the organization.

The Coordinating Committee, which shall consist of all Officers, shall function as the Executive Committee or Board of Directors of Syracuse LEAH. The Coordinating Committee shall have the authority to set policy and decide issues which can not be resolved by a single Coordinator, adjust budget category amounts within the approved total expenses, fill vacancies on the Coordinating Committee, and call and set the date and place of membership meetings. The Coordinating Committee shall meet no less than 4 times per year.
7. Amendment of the By-laws
   a. Amendments may be proposed by any committee or any 10 members and submitted to the Coordinating Committee.
   b. Proposed Amendments shall be distributed to the membership at least 2 weeks prior to the Annual Meeting.
   c. Amendments must be approved by two-thirds of the members present and voting at the Annual Meeting.
   d. The Syracuse LEAH Purpose (Artical 1), the Statement of Faith (Attachment 1) and the last sentence in the first paragraph of Article 3, All Officers shall subscribe to the Statement of Faith, cannot be altered or deleted. (Only additions for the sake of clarification to Article 1 or Attachment 1 can be made by a unanimous vote of the Coordinating Committee).

   Adopted May 9, 1988
   At the First Annual Meeting of Syracuse LEAH

   Amended May 1st, 2000

For your information...

SYRACUSE LEAH STATEMENT OF FAITH

We believe:
1. The Bible to be the inspired, infallible, divinely preserved Word of God, the supreme and final authority for all faith and life.
2. That there is one God, eternally existent in three persons: Father, Son, and Holy Spirit.
3. In the deity of our Lord Jesus Christ, His virgin birth, His sinless life, His miracles, His vicarious and atoning death through His shed blood on the cross, His bodily resurrection, His ascension, and His imminent bodily return in power and glory.
4. That man was created in the image of God, but fell into sin and is therefore lost, and only those who put their faith in Jesus Christ alone, not trusting in any personal works whatsoever, can be saved.
5. That salvation is the free gift of God brought to the sinner by grace and received by personal faith in the Lord Jesus Christ, Whose substitutionary death on the cross paid the penalty for man's sin.
6. That the ministry of the Holy Spirit is to convict mankind; indwell, guide, instruct, and empower the believer for godly living and service.
7. In the spiritual unity of believers through our common faith in the Lord Jesus Christ, and that individual doctrinal differences which may exist, outside of the aforementioned (#s 1-6), should not hinder the unity of Christian home educators.
Dear ______________

Thank you for your interest in the Central Delaware County Chapter of Loving Education at Home (LEAH). The function of our organization is to serve as a support system for parents and children engaged in the home education process. Our ultimate goal in serving one another is to glorify God, uphold His commandments and to exemplify His character. Every group activity, meeting, sporting event, and field trip is prayerfully embarked upon with this intent and purpose.

The following is a brief synopsis of the three levels comprising our organization:

1. Central Delaware County LEAH
   This is the local chapter of the New York State LEAH (NYS LEAH) organization. Membership in NYS LEAH is mandatory in order to participate in chapter activities. There are no additional chapter dues however there may be participation fees for some activities. Members may donate money at their discretion to help cover the costs of mailings and supplies used to promote home education in our area. Our group plans or sponsors various activities including field trips, sports instruction, drama, music, cooperative teaching opportunities and “Mom’s Night’s” (support meeting for mom’s)

2. NYS LEAH
   LEAH is the state organization of which Central Delaware County LEAH (CDC LEAH) is a chapter. NYS LEAH is divided into 7 Regions. CDC LEAH is in Region 6. Your membership enables you to participate in all statewide, regional and local activities. Membership in NYS LEAH is contingent upon enrollment in a local chapter. The yearly membership dues are $12.00 and are non-transferable and non-refundable.

3. Greater Oneonta LEAH Homeschool Association (COLHA)
   COLHA is a subdivision of NYS LEAH Region 6. It is comprised of those NYS LEAH chapters located in Delaware, Otsego, and parts of Schoharie counties. For an additional membership fee of $10.00 you will receive newsletters from COLHA informing you of COLHA functions and the right to participate in those activities. Non-COLHA members may be able to participate but the participation fees are usually higher. Membership in COLHA is optional.

Many individuals and families have been blessed as a result of the fellowship, encouragement and educational opportunities provided by this extensive network of support. If our organization can serve you (or someone you know) in the pursuit of home education, please do not hesitate to contact Dale and Joan Dewing at 607-363-7946 or e-mail at jddewing@catskill.net.

Sincerely,

Dale and Joan Dewing – Chapter Leaders
Central Delaware County LEAH Advisory Committee
New York State LEAH Statement of Faith

We believe:

1. The Bible to be the inspired, infallible, divinely preserved Word of God, the supreme and final authority for all faith and life.
2. That there is one God, eternally existent in three Persons: Father, Son, and Holy Spirit.
3. In the Deity of our Lord Jesus Christ, His virgin birth, His sinless life, His miracles, His vicarious and atoning death through His shed blood on the cross, His bodily resurrection, His ascension and His imminent bodily return in power and glory.
4. That man was created in the image of God, but fell into sin and is therefore lost, and only those who put their faith in Jesus Christ, alone, not trusting in any personal works whatsoever, can be saved.
5. That salvation is the free gift of God brought to the sinner by grace and received by personal faith in the Lord Jesus Christ, Whose substitutionary death on the cross, paid the penalty for man’s sin.
6. That the ministry of the Holy Spirit is to convict mankind; indwell, guide, instruct, and empower the believer for Godly living and service.
7. In the spiritual unity of believers through our common faith in the Lord Jesus Christ, and that the individual doctrinal differences which may exist, outside of the aforementioned, should not hinder the unity of Christian home educators.

Membership in Central Delaware County LEAH

1. Statement of Membership
   Membership is open to any individual or family interested or engaged in home education. The organization was founded on, and functions in accordance with, the precepts contained in the NYS LEAH Statement of Faith (see above). Therefore, administrative positions within the organization have the prerequisite that individuals who hold them must profess these same beliefs and sign a statement of faith. It is not mandatory for all other members to profess agreement with or sign our Statement of Faith. However, we urge potential members to sincerely examine their personal response to the Statement of Faith and to point #1 in particular. The Word of God will determine the values, principles, and goals of this group and we openly acknowledge Him in all we do. It is mandatory that all members participate in a manner compatible with this.

   It is prudent to define the procedure in the unfortunate event it becomes clearly evident that a member displays open antagonism with regard to Statement of Faith. Chapter leaders will exercise every Biblical guideline for resolution with the party in question. If no resolution can be established, a membership meeting will be called with 30 days notice. If there has not been resolution by this meeting a simple majority vote of the general membership will determine whether or not to revoke the membership of the party or parties involved. Revoked membership results in loss of membership privileges and participation on both local and state levels.

2. Dues

   No dues are currently required for membership in CDC LEAH. Members donate money at their discretion to help cover the cost of mailings and supplies used to promote home education in our area. The $12.00 membership dues paid to NYS LEAH are mandatory for participation in CDC LEAH activities. Membership dues for the operating year August 1 to July 31 must be submitted by July 1 of that year.

   Legislative information and influence, state conventions and sports programs, and insurance for all sponsored events are some of the many membership benefits of affiliation with NYS LEAH. Benefits of membership in CDC LEAH, the local chapter, include: group rates for certain events and materials; field trips; sports instruction and leagues; drama; music; science and history fairs; ‘Mom’s Night’; curriculum sales and more.
CHEMUNG COUNTY LOVING EDUCATION AT HOME 
BY-LAWS

ARTICLE I - NAME
The name of this organization shall be Chemung County Loving Education At Home (Chemung County L.E.A.H.)

ARTICLE II - DEFINITION
Chemung County Loving Education At Home is a Christian organization, the member of which are like-minded Christians whom are dedicated to observing the Biblical commands of Deuteronomy 6:4 - 10, Proverbs 22:6, and Ephesians 6:4. We promote home education as the Scriptural design for education whereas institutional education is the alternative to the home. We believe that every family has the God-given legal and constitutional right to home educate, regardless of their philosophy of education or religious affiliation. Chemung County L.E.A.H. is not a church nor is this organization meant to replace the ministry of the local church to the home education family.

ARTICLE III - PURPOSE
Chemung County L.E.A.H. is organized as a support group for families involved in or interested in home education. This is done through activities, encouragement, fellowship, and information. Chemung County L.E.A.H. is affiliated as a chapter of the New York State Loving Education At Home (a.k.a. Loving Education At Home Inc.).

Aspects of this support includes, but is not limited to:
1. Providing and encouraging support and training for parents through activities such as the parent support group meetings.
2. Distributing home school education information from the Local, Regional, State, and National levels.
3. Providing information regarding the regulatory climate of home education at the Local, Regional, State and National levels. Encouraging home education families to seek appropriate legal counsel.
4. Working to protect the freedoms of home education at the Local, Regional, State and National levels.
5. Promoting the advantages of home education in contrast to alternative forms of education outside the home.
6. Promoting sound high quality home education programs by parents or legal guardians for the purpose of developing Christ-like character. This helps satisfy the spiritual, intellectual, physical, and emotional growth needs of their children.
7. Providing and promoting opportunities for children and family interactions with others through planned educational and recreational activities.
8. Encouraging participation in Local, Regional, State, and National home school events.
10. Instituting whatever other programs or services in the future as needed by the membership of this organization.

ARTICLE IV - STATEMENT OF FAITH
We believe:
1. The Bible to be the inspired, infallible, divinely preserved Word of God, the Supreme and Final Authority for all faith and life.
2. That there is one God, eternally existent in three persons: Father, Son and Holy Spirit.
3. In the Deity of our Lord Jesus Christ, His Virgin Birth, His Sinless Life, His Miracles, His Vicarious and Atoning Death through His Shed Blood on the Cross, His Bodily Resurrection, His Ascension and His Imminent Bodily Return in Power and Glory.
4. That man was created in the image of God, but fell into sin and is therefore lost, and only those who put their faith in Jesus Christ alone, not trusting in any personal works whatsoever, can be saved.
5. That salvation is the free Gift of God brought to the sinner by Grace and received by personal faith in the Lord Jesus Christ, Whose Substitutionary Death on the Cross paid the penalty for man's sin.
6. That the Ministry of the Holy Spirit is to convict mankind; indwell, guide, instruct, and empower the believer for Godly living and service.
7. In the spiritual unity of Believers through our common faith in the Lord Jesus Christ, and that individual doctrinal differences which any exist, outside the aforementioned (Article IV:1-6), should not hinder the unity of Christian Home Educators.

ARTICLE V - MEMBERSHIP
Section 1: Specifications
Membership is open to all who are home schooling or are interested in home schooling in Chemung County and surrounding areas. Members should understand the Christian orientation prior to joining.

Section 2: Expectations
Members shall support Chemung County L.E.A.H. with their annual dues and active participation. Members are also asked to participate on committees and/or assist with events to insure that the organizations

purposes policies and objectives are met.

Section 3: Applying for Membership
Applications for membership must be submitted to the Board of Directors and accepted for membership by a majority vote at a meeting of the Board of Directors.

Section 4: Term of Membership
Membership in Chemung County L.E.A.H. will be renewed on annual basis at the beginning of each fiscal year. Updated membership rolls and any changes in leadership will be noted.

Section 5: Membership in NYS L.E.A.H.
All members of Chemung County L.E.A.H. shall also join and support the activities of New York State Loving Education At Home.

Section 6: Benefits of Membership
All members shall be entitled to all the benefits of membership in Chemung County L.E.A.H. The benefits of membership shall be decided upon annually by the Board of Directors.

Section 7: Revocation of Membership
If and when any member is found to be in confessional or ethical non-compliance with the Statement of Faith, Statement of Purpose, or By-Laws of this organization, or brings harm to the testimony of the Lord Jesus Christ or Chemung County L.E.A.H. then there shall be a hearing before the Board of Directors to consider the matter, with two weeks prior written notice given to the party or parties involved. If the matter remains unresolved, the Board of Directors may on a majority vote, revoke the membership of the member or the Board may recommend to a meeting of the general membership that said member be dropped from membership. This shall be done by a majority vote at either a regular meeting or a special meeting of the organization.

ARTICLE VI - GOVERNMENT
Section 1: General Powers
The affairs of Chemung County L.E.A.H. shall be under the policy direction and implementation of a Board Directors. The Board of Directors shall be responsible for the overall operation of the organization, to coordinate committees and their activities and events, for policy decisions based on input from members, to fill Board vacancies and other appointments, to create special committees as the need may arise,
and to call and set the date and time for membership meetings.

Section 2: Legal Trustees
The members of the Board of Directors shall be the legal trustees of this organization.

Section 3: Quorum
A majority of the Board of Directors shall constitute a quorum. If a quorum is not present at any meeting, a majority of those present at any meeting may postpone the meeting to another time without prior notice.

Section 4: Board of Directors Decisions
The act of a majority of the Board of Directors present at a meeting at which a quorum is present shall be the act of the Board, unless the act of a greater number is required by these By-Laws.

Section 5: Informal Action by the Board
Any action normally taken at a meeting of the Board of Directors may be taken without a meeting, if consent in writing setting forth the action to be taken is signed by a majority of the Board of Directors.

Section 6: Compensation
Members of the Board of Directors shall not receive any stated salaries for services on the Board. Nothing herein stated shall preclude any member of the Board from being reimbursed for expenses incurred while fulfilling Board of Director duties, i.e., phone calls, etc. The Board of Directors will determine by policy decision what expense items are reimbursable. Members of Chemung County L.E.A.H. will not receive any stated compensation from membership fees. Members may receive compensation on a contract basis for services rendered (i.e. teaching a class) should the need arise.

ARTICLE VII - BOARD OF DIRECTORS

Section 1: Officers
The member of the Board of Directors shall consist of seven (7) officers: Chapter Leader, Assistant Chapter Leader, Treasurer, Field Trip Coordinator, Instruction Coordinator, Activity Coordinator, and Newsletter Editor.

1.1 Officer positions may be held by individuals or couples.

1.2 All officers and prospective officers shall subscribe to the Statement of Faith, Statement of Purpose, and that they will abide by the By-Laws of this organization.

Section 2: Qualifications
All prospective members of the Board of Directors must:

2.1 Sign a statement that they agree with all parts of the Statement of Faith, Statement of Purpose, and will abide by the By-Laws of this organization.

2.2 Be in good standing with Chemung County L.E.A.H. for at least one year by the time they take office.

2.3 Exhibit the Fruit of the Spirit as expressed in Galatians 5:22-23.

2.4 Submit a letter of pastoral recommendation or respond to a questionnaire if so requested.

Section 3: Election of Officers
3.1 Members of the Board of Directors of Chemung County L.E.A.H. shall be elected by the members present at the Annual Meeting, from a slate presented by a Nominating Committee.

3.2 Any member of Chemung County L.E.A.H. in good standing may submit to the Nominating Committee an individual or couple for consideration to become a member of the Board of Directors.

3.3 The Nominating Committee shall verify that all prospective members of the Board of Directors meet the qualifications in Section 2 of this article (VII).

3.4 Election to each office shall be by a majority vote of all adult members of Chemung County L.E.A.H. present at the Annual Meeting in May.

3.5 The term of office for the members of the Board of Directors shall be for one (1) year, beginning on July 1 and ending on June 30.

3.6 The incoming and outgoing members of the Board of Directors shall have at least one joint meeting to allow for a transition. Outgoing Board members may serve in an advisory capacity at the discretion of the Board.

3.7 There is no maximum number of terms an officer shall be permitted to serve.

Section 4: Duties
The duties of the Board of Directors shall include:

4.1 Chapter Leader: shall be the liaison with New York State L.E.A.H., Region 6 U.E.A.H., and other support groups, be an ex-officio member of all committees, lead the meetings of the Board of Directors and the general meetings, be the legislative coordinator, handle home school inquiries, and be the media contact for Chemung County L.E.A.H.

4.2 Assistant Chapter Leader: shall serve as Board secretary, prepare and distribute minutes of the meetings of the Board of Directors, keep the archives of Chemung County L.E.A.H., be responsible for membership applications and inquiry follow-up, prepare and update the membership directory and phone chain, and special projects as assigned.

4.3 Treasurer: shall prepare the budget for the organization, prepare the financial reports for the meetings of the Board of Directors and the membership, send the membership dues to New York State L.E.A.H. in a timely manner, follow-up on membership dues, keep track of budgets from activity areas, and keep a current list of all paid members of Chemung County L.E.A.H.

4.4 Field Trip Coordinator: shall prepare ideas for and be the contact person for all field trips of Chemung County L.E.A.H.

4.5 Instruction Coordinator: shall oversee all the group-sponsored instruction classes (music, language, art, gymnastics, etc.). Works with class coordinators to submit budget and financial reports, evaluation forms, and background checks for all teachers for each class, to the Board of Directors.

4.6 Activity Coordinator: shall be the contact for major events and other non-instructional activities, and help prepare topics for support group meetings.

4.7 Newsletter Editor: shall have direct editorial and layout responsibility for the newsletter, works with members of the Board of Directors and general membership to solicit articles, distributes the newsletter and handles publicity and notices as needed.

4.8 The Board of Directors shall appoint a leader for any special meeting called.

4.9 The Board of Directors shall appoint a temporary leader for any meeting in the absence of the Chapter Leader and the Assistant Chapter Leader.

Section 5: Special Committees
5.1 Audit committee: shall review the financial records of Chemung County L.E.A.H. on an annual basis during the first two weeks of July, or at any other time requested by the Board of Directors. A written report shall be given to the board of Directors by their next meeting. The Board of Directors shall appoint to this Committee three (3) members of Chemung County L.E.A.H. whom have no direct responsibility for the finances.

5.2 Nominating Committee: shall be composed of at least one (1) officer from the Board of Directors and at least two (2) members from the general membership appointed by the Board. The committee shall solicit nominations of members for election to the Board of Directors.
Nominating Committee shall be selected to at least two (2) months prior to the Annual Meeting.

5.3 By-Laws Review Committee shall be composed of at least one (1) officer from the Board of Directors and at least two (2) members from the general membership, appointed by the Board. The committee shall be appointed, if needed, to make recommendations for changes in the By-Laws or to review questions of interpretation of the By-Laws.

5.4 Other committees may be added as needed by the Board of Directors.

Section 6: Vacancy
6.1 A vacancy in any Board position because of death, resignation, or removal may be filled by the Board of Directors for the unexpired portion of the term.

6.2 No person shall be appointed to fill a vacancy who has been previously denied election to the Board the same year.

6.3 Any member of the Board of Directors who is unable to fulfill his elected duties may resign by submitting a written letter of resignation to the Board of Directors.

6.4 Any member of the Board of Directors found unwilling or unable to perform his duties may be removed from office by a vote of at least four (4) Board Members.

ARTICLE VII - FINANCIAL STRUCTURE

Section 1: Adoption
The budget of Chemung County L.E.A.H. shall be prepared by the Treasurer and submitted to the Board of Directors. The budget shall be submitted to the general membership at least two (2) weeks before the annual meeting.

Section 2: Determination of Dues
It is expected that the membership dues will cover the general operating expenses of the organization, including membership in New York State L.E.A.H. Dues will be based on the number of individual families belonging to Chemung County L.E.A.H. Additional fees may apply for classes, parties, or special events as determined by the Board of Directors.

Section 3: Fiscal Year
The fiscal year shall be from July 1 to June 30.

Section 4: Collection of Dues
The collection of dues will be the responsibility of the Treasurer.

Section 5: Financial Accounts
All financial accounts shall be maintained in the name of Chemung County L.E.A.H. for the purpose of collecting and disbursing the funds of the organization.

Section 6: Use of the Financial Accounts
The Board of Directors shall institute the guidelines for use of the financial accounts and present guidelines to the membership upon request.

ARTICLE IX - MEETINGS

Section 1: Board of Directors
The Board of Directors shall meet at least six (6) times per year.

Section 2: General Meetings
General meetings of the support group shall be held at least bi-monthly. Such meetings may be business meetings, special events, or fellowship times, provided they are announced and are open to all members.

Section 3: Annual Meeting
The Annual meeting will be held in May.

Section 4: Special Meetings
A special meeting may be called by the Board of Directors or 25 percent of the general membership, provided that one (1) week's written notice is given to all members. The notice for the meeting shall contain a summary of the items to be considered and only those items are to be discussed.

Section 5: Procedures for Meetings
The rules contained in "Robert's Rules of Order "revised" shall govern all proceedings except when inconsistent with these By-Laws, or the members shall vote to suspend them.

ARTICLE X - AMENDMENTS

Section 1: By-Laws
These By-Laws shall be approved by a two-thirds vote of all adult members present at a Chemung County L.E.A.H. meeting.

Section 2: Amendments
Amendments may be proposed by any committee or by 25 percent of the general membership. The proposed amendments should be submitted in writing to the Board of Directors at least two (2) weeks before any scheduled meeting of Chemung County L.E.A.H.

Section 3: Amendment Ratification
Amendments must be approved by two-thirds (2/3) of the adult members present at a regularly scheduled meeting.

Section 4: Statement of Faith and the Statement of Purpose
The Statement of Faith and the Statement of Purpose may not be amended.

ARTICLE XI - DISSOLUTION

Upon the recommendation of the Board of Directors and a two-thirds (2/3) vote of the adult membership present at the Annual Meeting, this organization may be dissolved and its activities closed. After payment of all bills, proper claims, and liabilities, the remaining assets shall be disposed of in cash or in kind by transfer to New York State L.E.A.H.
MORICHES BAY LOVING EDUCATION AT HOME

DRAFT

By-Laws

ARTICLE I - NAME

The name of this organization shall be Moriches Bay Loving Education at Home (Moriches Bay L.E.A.H.).

ARTICLE II - DEFINITION

Moriches Bay Loving Education at Home is a Christian organization, the members of which are like-minded Christians who are dedicated to observing the Biblical commands of Deuteronomy 6:4-10, Proverbs 22:6, and Ephesians 6:4. We promote home education as the Scriptural design for education whereas institutional education is the alternative to the home. We believe that every family has the God-given right to home educate, regardless of their philosophy of education or religious affiliation. Moriches Bay L.E.A.H. is not a church, nor is this organization meant to replace the ministry of the local church to the home education family.

ARTICLE III - PURPOSE

Moriches Bay L.E.A.H. is organized to support families involved in or interested in home education, through encouragement, information, activities, and fellowship. Moriches Bay L.E.A.H. is affiliated as a chapter of the New York State Loving Education at Home.

Aspects of this support include, but are not limited to:

1. Providing and encouraging support and training for parents through such activities as the parent support group meetings.

2. Distributing home school education from the national, state, regional, and local levels.

3. By providing information regarding the regulatory climate of home education in New York State and in our nation, by encouraging home education families to seek appropriate legal counsel.

4. By doing whatever is necessary to protect the future freedoms of home education in New York State and in our nation.

5. By promoting the advantages of home education over alternative forms of education outside the home.

6. By promoting sound, high quality home education programs by parents or legal guardians for the purpose of developing Christ-like character, and which satisfy the spiritual, intellectual, physical and emotional growth needs of their children.
7. By providing and promoting opportunities for children and families to interact with others through planned educational and recreational activities.

8. By encouraging the participation in regional and state-wide home school events.

9. By supporting accurate home education research and its publication.

10. By instituting whatever other programs or services in the future as may be deemed necessary by the membership of this organization.

ARTICLE IV - STATEMENT OF FAITH
We believe:

1. The Bible to be the inspired, infallible, divinely preserved Word of God, the Supreme Final Authority for all faith and life.

2. That there is one God, eternally existent in Three Persons: Father, Son and Holy Spirit.

3. In the Deity of the Lord Jesus Christ, His Virgin Birth, His sinless Life, His Miracles, His Vicarious and Atoning Death through His Shed Blood on the Cross, His Bodily Resurrection, His ascension and His Imminent Bodily Return in Power and glory.

4. That man was created in the Image of God, but fell into sin and is therefore lost, and only those who put their faith in Jesus Christ alone, not trusting in any personal works whatsoever, can be saved.

5. That Salvation is the free Gift of God brought to the sinner by Grace and received by the personal faith in the Lord Jesus Christ, Whose Substitutionary Death on the Cross paid the penalty for man’s sin.

6. That the Ministry of the Holy Spirit is to convict mankind; indwell, guide, instruct, and empower the believer for godly living and service.

7. In the spiritual unity of Believers through our common faith in the Lord Jesus Christ, and that individual doctrinal differences which may exist, outside of aforementioned (IV:1-6) should not hinder the unity of Christian home educators.
ARTICLE V - MEMBERSHIP

Section 1: Specifications
Membership is open to all who are homeschooling or are interested in home schooling in eastern Suffolk County and surrounding areas. Members should understand the Christian orientation prior to joining.

Section 2: Expectations
Members shall support Moriches Bay L.E.A.H. with their annual dues and active participation. Members are also asked to participate on committees and/or assist with events to insure that the organization’s purposes, policies, and objectives are met.

Section 3: Applying for Membership
Application for membership must be submitted to the Board of Directors and accepted by a majority vote at a meeting of the Board of Directors.

Section 4: Term of Membership
Membership in Moriches Bay L.E.A.H. will be renewed on an annual basis at the beginning of each fiscal year. Updated membership rolls and any changes in leadership will be noted.

Section 5: Membership in New York State Loving Education at Home
All members of Moriches Bay L.E.A.H. who live in New York State shall also join and support the activities of New York State Loving Education at Home.

Section 6: Benefits of Membership
All members shall be entitled to all the benefits of membership in Moriches Bay L.E.A.H. The benefits of membership will be decided upon annually by the Board of Directors.

Section 7: Revocation of Membership
If and when any member is found to be in confessional or ethical non-compliance with the Statement of Faith, Statement of Purpose, or By-Laws of this organization, or brings harm to the testimony of the Lord Jesus Christ or Moriches Bay L.E.A.H, then there shall be a hearing before the Board of Directors to consider the matter, with two weeks prior written notice given to such member or members. If the matter remains unresolved, the Board of Directors may, on a majority vote, revoke the membership of the member or the Board may recommend to a meeting of the general membership that said member be dropped from membership. This shall be done by a majority vote at either a regular meeting or a special meeting of the organization.
ARTICLE VI - GOVERNMENT

Section 1: General Powers
The affairs of Moriches Bay L.E.A.H. shall be under the policy direction and implementation of a Board of Directors. The Board of Directors shall be responsible for the overall operation of the organization, to coordinate committees and their activities and events, for policy decisions based on input from members, to fill Board vacancies and other appointments, to create special committees as the need may arise, and to call and set the date and time for membership meetings.

Section 2: Legal Trustees
The members of the Board of Directors shall be the legal trustees of this organization.

Section 3: Quorum
A majority of the Board of Directors shall constitute a quorum. If a quorum is not present at any meeting, a majority of those present at any meeting may postpone the meeting to another time without prior notice.

Section 4: Board of Directors Decisions
The act of majority of the Board if Directors present at a meeting at which a quorum is present shall be the act of the Board, unless the act of a greater number is required by these Bylaws.

Section 5: Informal Action by the Board of Directors
Any action normally taken at a meeting of the Board of Directors may be taken without a meeting, if consent in writing setting forth the action to be taken is signed by two-thirds (2/3) of the Board of Directors.

Section 6: Compensation
Members of the Board of Directors shall not receive any stated salaries for services on the Board. Nothing herein stated shall preclude any member of the Board from being reimbursed for expenses incurred while fulfilling Board of Director duties, such as phone calls, postage, copying, etc.
ARTICLE VII - BOARD OF DIRECTORS

Section 1: Officers (bold)
The members of the Board of Directors shall consist of four officers: Chapter Leader, Secretary & Membership Coordinator, Treasurer, and Activity & Field Trip Coordinator.

1.1 Officer positions may be held by individual or couples.

1.2 All officers and prospective officers shall subscribe to the Statement of Faith and the Statement of Purpose, and they will abide by the Bylaws of this organization.

Section 2: Qualifications (bold)
All prospective members of the Board of Directors must:

2.1 Sign a statement that they agree with all parts of the Statement of Faith, Statement of Purpose and that they will abide by the Bylaws of this organization.

2.2 Be in good standing with Moriches Bay L.E.A.H for at least one year by the time they take office.

Section 3: Election of Officers (remove blank line below)

3.1 Members of the Board of Directors of Moriches Bay L.E.A.H shall be elected by the members present at the Annual Meeting from a slate presented by the Nominating Committee.

3.2 Any member of Moriches Bay L.E.A.H in good standing may submit to the Nominating Committee an individual or couple for consideration to become a member of the Board of Directors.

3.3 The Nominating Committee shall verify that all prospective members of the Board of Directors meet the qualifications in section 2 of this Article (VII).

3.4 Election to each office shall be by a majority vote of all adult members of Moriches Bay L.E.A.H present at the Annual Meeting, and shall be by secret ballot unless the office is uncontested.

3.5 The term of office for the members of the Board of Directors shall be for one (1) year, beginning July 1 and ending June 30.

3.6 The incoming and outgoing members of the Board of Directors shall have at least one joint meeting to allow for a transition. Outgoing members may serve in an advisory capacity at the discretion of the Board.

3.7 There is no maximum number of terms an officer shall be permitted to serve.
Section 4: Duties of the Board of Directors

The duties of the Board of Directors shall include:

4.1 CHAPTER LEADER shall: be the liaison with New York State L.E.A.H., Regional L.E.A.H. and other support groups; be an ex-facto member of all committees; lead the meetings of the Board of Directors and the general meetings; be the legislative coordinator; handle home school inquiries; be media contact for Moriches Bay L.E.A.H.

4.2 SECRETARY & MEMBERSHIP COORDINATOR shall: be the Assistant Chapter Leader; prepare and distribute the minutes of the meetings of the Board of Directors and the membership; keep the archives of Moriches Bay L.E.A.H; be responsible for membership tracking and inquiry follow-up; prepare and update the membership directory and phone chain; and handle publicity and notices.

4.3 TREASURER shall: be responsible for preparing the budget for the organization; prepare financial reports for the meetings of the Board of Directors and the membership; send the membership dues to New York State L.E.A.H. in a timely manner; follow up on membership dues; keep track of budgets form activity areas.

4.4 ACTIVITY & FIELD TRIP COORDINATOR shall: prepare topics for the support group meetings; be the group’s coordinator for all field trips and special activities.

Section 5: Special Committees

5.1 Audit Committee: shall review the financial records of Moriches Bay L.E.A.H on an annual basis during the first two weeks of July, or at any time requested by the Board of Directors. A written report shall be given to the Board of Directors by their next meeting. The Board of Directors shall appoint to this committee three (3) members of Moriches Bay L.E.A.H who have no direct responsibility for the finances.

5.2 Nominating Committee: A Nominating Committee shall be composed of one (1) officer, appointed by the Board of Directors and two (2) members elected by the general membership present at a meeting. The Committee will solicit nominations of members for election to the Board of Directors. The Nominating Committee will be selected at least two (20 months) prior to the Annual Meeting.

5.3 Other committees may be added as needed by the Board of Directors.

Section 6: Vacancy

6.1 A vacancy in any Board position because of death, resignation, or removal may be filled by the Board of Directors for the unexpired portion of the term.

6.2 Any member of the Board of Directors who is unable to fulfill his elected duties may resign by submitting a written letter of resignation to the Board of Directors.
6.3 Any member of the Board of Directors found unwilling or unable to perform his duties may be removed from office by a vote of at least 3/4 of the members of the Board.

ARTICLE VII - FINANCIAL STRUCTURE

Section 1: Adoption
The budget of Moriches Bay L.E.A.H shall be prepared by the Treasurer and submitted to the Board of Directors. The budget shall be submitted to the general membership at least two (2) weeks before the Annual Meeting.

Section 2: Determination of Dues
It is expected that the membership dues will cover the general operating expenses of the organization, including membership in New York State L.E.A.H. Dues will be based on the number of families belonging to Moriches Bay L.E.A.H. Additional fees may programs, field trips, classes, parties and special events.

Section 3: Fiscal Year
The fiscal year shall be from July 1 to June 30.

Section 4: Collection of Dues
The collection of dues shall be the responsibility of the Treasurer.

Section 5: Financial Accounts
All financial accounts shall be maintained in the name of Moriches Bay L.E.A.H for the purpose of collecting and distributing the funds of the organization.

Section 6: Use of Financial Accounts
The Board of Directors shall institute the guidelines for use of the financial accounts and present guidelines to the membership upon request.

ARTICLE VIII - MEETINGS

Section 1: Board of Directors
The Board of Directors shall meet at least six (6) times a year.

Section 2: General Meetings
General meetings of the support group shall be held at least quarterly.

Section 3: Annual Meeting
The Annual Meeting will be held in May.
Section 4: Special Meetings
A special meeting may be called by the Board of Directors or 25% of the general membership, provided that one (1) week’s written notice is given to all members. The notice for the meeting shall contain a summary of the items to be considered, and only those items are to be discussed..

ARTICLE IX - AMENDMENTS

Section 1: By-laws
These Bylaws shall be approved by a two-thirds vote pf all adult members present at a Moriches Bay L.E.A.H meeting.

Section 2: Amendments
Amendments may be proposed by any committee or by 25% of the general membership. The proposed amendments should be submitted in writing to the Board of Directors at least two (2) weeks before any scheduled meeting of Moriches Bay L.E.A.H.

Section 3: Amendment Ratification
Amendments must be approved by two-thirds of the adult members present ata regularly scheduled meeting.

Section 4: Statement of Faith and Statement of Purpose
The Statement of Faith and Statement of Purpose may not be amended.

ARTICLE X - DISSOLUTION

Upon the recommendation of the Board of Directors and a two-thirds vote of the adult members present at the Annual Meeting, the organization may be dissolved and its activities closed. After payment of all bills, proper claims and liabilities, the remaining assets shall be disposed of in cash or in kind to New York State L.E.A.H.
Firm Foundation Loving Education at Home — By Laws

Article 1 Name.

The name of this organization shall be Firm Foundation LEAH, also known as Firm Foundation Loving Education at Home, FF LEAH, and Firm Foundation. The name FF LEAH will be used throughout these By-Laws.

Article II Definition

FF LEAH is a New York State Not-For-Profit organization. FF LEAH is a Christian organization, the members of which are like minded Christian home educators. These families are dedicated to observing the Biblical commands of Deuteronomy 6:4-10, Proverbs 22:6, and Ephesians 6:4. We promote home education as the Scriptural design for education whereas institutional education is alternative to the home. Families who are members of FF LEAH are also considered member affiliates of LEAH, Inc. (The New York State Loving Education at Home).

We believe that every family has the God given legal and constitutional right to home educate in New York State, regardless of their philosophy of education or religious affiliation. FF LEAH is not a church nor is this organization meant to replace the ministry of the local church to the home education family.

FF LEAH exists primarily for its membership as an organization whose two main purposes are the education of and consultation by its members. The secondary purpose of FF LEAH is to assist others outside the organization interested in home education.

Article III PURPOSE.

FF LEAH is organized primarily for the purpose of providing service and support to families who home school in New York State including but not limited to the following ways:
1. Aid in the creation and growth of the home school families through out New York State.
2. Provide information regarding the legal climate of the home education in New York State.
3. Encourage home education families to seek appropriate legal counsel.
4. Do whatever is necessary to protect the future freedoms of home education in New York State and in our nation.
5. Promote the advantages of home education over alternative forms of education outside the home.
6. Promote sound, high quality home education programs by parents or legal guardians for the purpose of developing Christ like character, and which will satisfy the spiritual, intellectual, physical, and emotional growth needs of their children.
7. Review and disseminate home education materials and information considered vital to home educators, this serving as a resource to parents desiring to educate their children in the home.
8. Publish a newsletter.
9. Plan and conduct monthly meetings and other educational opportunities designed to provide information and training that will help parents and others involved with or interested in home education.
10. Support accurate home education research and its publication.
11. Institute whatever other programs or services in the future as may be deemed necessary by the membership of this organization.
Article IV STATEMENT OF FAITH

1. We believe the Bible to be the inspired invaluable divinely preserved word of God the supreme and final authority for all faith and life.
2. We believe that there is one God eternally existent and three persons, the Father, the Son and the Holy Spirit.
3. We believe in the deity of our Lord Jesus Christ, His virgin birth, His sinless life, His miracles, His vicarious life, and atoning death through His shed blood on the cross. His bodily resurrection, His ascension, and His imminent bodily return in power and glory.
4. We believe that man was created in the image of God, but fell into sin and is therefore lost and only those who put their faith in Jesus Christ alone not trusting in any personal work whatsoever can be saved.
5. We believe that salvation is the free gift of God brought to the sinner by Grace and received by personal faith in the Lord Jesus Christ whose substitutionary death on the cross paid the penalty for man’s sin.
6. We believe that ministry of the Holy Spirit is to convict mankind, indwell, guide, instruct, and empower the believer for Godly living and service.
7. We believe in the spiritual unity of believers through our common faith in the Lord Jesus Christ and that although individual doctrinal differences may exist outside of paragraph 1-6 above these doctrinal differences should not hinder the unity of Christian Home Educators

ARTICLE V MEMBERSHIP

Section 1: Specifications

Membership is open to all home education support groups who are in agreement with the statement of faith, statement of purpose, and by laws of this organization.

Section 2: Expectations

It is expected that all members will support FF LEAH in the work of the organization to insure that its purposes are met, and with their annual dues. Each member is expected to perform or help in one activity throughout the year.

Section 3: Applying for membership

Applications for membership must be submitted to the membership coordinator along with the yearly dues.

Section 4: Term of Membership

Members will be required to make application to renew their membership on an annual basis at the beginning of each fiscal year by re affirming their commitment to section one(1) of this article.

Section 5: Revocation of Membership

If and when any member is found to be in confessional or ethical non compliance with the statement of faith, statement of purpose or by laws of this organization, then there shall be a hearing before a Board of Members to consider the matter, with two weeks prior written notice given to the party or parties involved. If the matter remains unresolved, the Board of Members
may recommend to a meeting of general membership that the said member be dropped from membership. This shall be done by majority vote at either a regular meeting or a special meeting of the organization.

**Article VI Board Members**
Section 1:
The Board of Members will consist of the Chapter Leaders, Co-Chapter Leaders, Secretary and Membership Coordinators, Treasurers, Newsletter Editors and Field trip Coordinators, and Telephone Chain Captain.

**Article VII Dues Structure**
Section 1: Fiscal Year
The fiscal year shall be from July to June 30.

**Section 2: Collection of Dues**
Dues shall be collected by the Secretary and Membership Coordinators and sent to the Treasurers, which in turn will send them to the State LEAH Membership Coordinator with the appropriate information for each member.

**Article VIII Amendments**
This constitution may be amended by a majority vote of the Member Chapters present and voting at any regular meeting, provided that notice of the proposed amendment if first submitted in writing to the Chapter Leaders, who shall then at their option shall submit it to the membership for consideration at least two weeks prior to the meeting.

**Article IX Dissolution**
Upon the recommendation of the Board of Members and a majority vote of the members present at a meeting, this organization may be dissolved and its activities closed. After payment of all bills and proper claims, remaining assets shall be disposed of in cash or in kind by transfer to the state LEAH.
Exhibit E
AUTHORIZATION.

Bruce Becker, as Co-Chapter Leader with my spouse of Buffalo Southtowns LEAH, hereby authorizes Loving Education at Home, Inc. to include Buffalo Southtowns LEAH in a group exemption letter with the Internal Revenue Service to obtain tax-exempt status for Buffalo Southtowns LEAH.

I have reviewed the statement of purposes and activities of Buffalo Southtowns LEAH in the group exemption letter prepared by Loving Education at Home, Inc. and, to the best of my knowledge, the purposes and activities as set forth therein are true and correct.

To the best of my knowledge, the Buffalo Southtowns LEAH was formed in June of 1998.

BUFFALO SOUTHTONWS LEAH

By: [Signature]
Bruce Becker, Chapter Leader

STATE OF NEW YORK )
COUNTY OF ) ss.:  

On the 21 day of May, 2002, before me personally came Bruce Becker, to me known, who, being by me duly sworn, did depose and say that he is a Chapter Leader of Buffalo Southtowns LEAH the organization described in and which executed the above instrument, and that he signed his name thereto as an authorized representation of such organization.

[Signature]
Notary Public

PMP:161819.1

KIM B. LOPEZ
NOTARY PUBLIC, STATE OF NEW YORK
QUALIFIED IN ERIE COUNTY
MY COMMISSION EXPIRES 6/21/05
AUTHORIZATION

Dale Dewing, Co-Chapter Leader with my spouse, of Central Delaware County LEAH, hereby authorizes Loving Education at Home, Inc. to include Central Delaware County LEAH in a group exemption letter with the Internal Revenue Service to obtain tax-exempt status for Central Delaware County LEAH.

I have reviewed the statement of purposes and activities of Central Delaware County LEAH in the group exemption letter prepared by Loving Education at Home, Inc. and, to the best of my knowledge, the purposes and activities as set forth therein are true and correct.

CENTRAL DELAWARE COUNTY LEAH

By:

Dale Dewing, Chapter Leader

STATE OF NEW YORK )
COUNTY OF Delaware ) ss:

On the 24th day of May, 2002, before me personally came Dale Dewing, to me known, who, being by me duly sworn, did depose and say that he is a Chapter Leader of Central Delaware County LEAH the organization described in and which executed the above instrument, and that he signed his name thereto as an authorized representation of such organization.

Notary Public

PMP:181819.2
AUTHORIZATION

Jim Ladu, Co-Chapter Leader with my spouse, of Moriches Bay LEAH, hereby authorizes Loving Education at Home, Inc. to include Moriches Bay LEAH in a group exemption letter with the Internal Revenue Service to obtain tax-exempt status for Moriches Bay LEAH.

I have reviewed the statement of purposes and activities of Moriches Bay LEAH in the group exemption letter prepared by Loving Education at Home, Inc. and, to the best of my knowledge, the purposes and activities as set forth therein are true and correct.

MORICHES BAY LEAH

By: __________________________

Jim Ladu, Chapter Leader

STATE OF NEW YORK    )
COUNTY OF SUFFOLK    ) ss:

On the 15th day of February, 2002, before me personally came Jim Ladu, to me known, who, being by me duly sworn, did depose and say that he is a Chapter Leader of Moriches Bay LEAH the organization described in and which executed the above instrument, and that he signed his name thereto as an authorized representation of such organization.

/______________________________/
Notary Public

ROBIN MCKENNA
NOTARY PUBLIC, STATE OF NEW YORK
NO: 01MCS150254, SUFFOLK COUNTY
TERM EXPIRES AUG 18, 2005
AUTHORIZATION

Bruce M. Coons, co-Chapter Leader with my spouse of Firm Foundation LEAH, hereby authorizes Loving Education at Home, Inc. to include Firm Foundation LEAH in a group exemption letter with the Internal Revenue Service to obtain Tax-exempt status for Firm Foundation LEAH.

I have reviewed the statement of purposes and activities of Firm Foundation LEAH in the group exemption letter prepared by Loving Education at Home, Inc. and, to the best of my knowledge, the purposes and activities as set forth therein are true and correct.

FIRM FOUNDATION LEAH

By: 

[Signature]

Bruce M. Coons, Chapter Leader

STATE OF NEW YORK 
COUNTY OF Wyoming 
ss.: 

On the day of 3rd February, 2002, before me personally came Bruce M. Coons, to me known, who, being by me duly sworn, did depose and say that he is a Chapter leader of Firm Foundation LEAH the organization described in and which executed the above instrument, and that he signed his name thereto as an authorized representation of such organization.

[Signature]

Notary Public

Kathleen M. Mclouth
Notary Public, State of New York
Qualified in Wyoming County
Commission Expires Mar. 30, 2026
AUTHORIZED

Richard Madl, Co-Chapter Leader with my spouse of Loving Education at Home, hereby authorizes Loving Education at Home, Inc. to include Loving Education at Home in a group exemption letter with the Internal Revenue Service to obtain tax-exempt status for Loving Education at Home.

I have reviewed the statement of purposes and activities of Loving Education at Home in the group exemption letter prepared by Loving Education at Home, Inc. and, to the best of my knowledge, the purposes and activities as set forth therein are true and correct.

CHEMUNG COUNTY LOVING EDUCATION AT HOME

By: Richard D. Madl
Richard Madl, Chapter Leader

STATE OF NEW YORK
COUNTY OF Chemung

On the 13th day of February, 2002, before me personally came Richard Madl, to me known, who, being by me duly sworn, did depose and say that he is a Chapter Leader of Loving Education at Home the organization described in and which executed the above instrument, and that he signed his name thereto as an authorized representation of such organization.

DEBORAH K. MILLER
Notary Public

PMP:1818193

Group was established
July 1988
AUTHORIZATION

David Fedele, Co-Chapter Leader with my spouse of Syracuse Loving Education at Home, hereby authorizes Loving Education at Home, Inc. to include Syracuse Loving Education at Home in a group exemption letter with the Internal Revenue Service to obtain tax-exempt status for Syracuse Loving Education at Home.

I have reviewed the statement of purposes and activities of Syracuse Loving Education at Home in the group exemption letter prepared by Loving Education at Home, Inc. and, to the best of my knowledge, the purposes and activities as set forth therein are true and correct.

SYRACUSE LOVING EDUCATION AT HOME

By: [Signature]

David Fedele, Chapter Leader

STATE OF NEW YORK    )
COUNTY OF Onondaga) ss.:  

On the 24th day of January, 2002, before me personally came David Fedele, to me known, who, being by me duly sworn, did depose and say that he is a Chapter Leader of Syracuse Loving Education at Home the organization described in and which executed the above instrument, and that he signed his name thereto as an authorized representation of such organization.

[Signature]

Notary Public

M. KATHLEEN KING
Notary Public, State of New York
Qualified in Onondaga Co. No. 4702513
AUTHORIZATION

Rickie R. Weber, Co-Chapter Leader with my spouse of Camden LEAH, hereby authorizes Loving Education at Home, Inc. to include Camden LEAH in a group exemption letter with the Internal Revenue Service to obtain tax-exempt status for Camden LEAH.

I have reviewed the statement of purposes and activities of Camden LEAH in the group exemption letter prepared by Loving Education at Home, Inc. and, to the best of my knowledge, the purposes and activities as set forth therein are true and correct.

CAMDEN LEAH

By: Rickie R. Weber, Chapter Leader

STATE OF NEW YORK. )
COUNTY OF Oneida ) ss.

On the 7th day of MARCH, 2002, before me personally came Rickie R. Weber, to me known, who, being by me duly sworn, did depose and say that he is a Chapter Leader of Camden LEAH the organization described in and which executed the above instrument, and that he signed his name thereto as an authorized representation of such organization.

[Signature]

Notary Public
ROBERT D. ALBRIGHT
Notary Public, State of New York
No. 01AL5081372
Qualified in Oneida County
My Commission Expires: 5-26-02

PMP:181819.2
User Fee for Exempt Organization Determination Letter Request

Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)

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

Type of request

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

b [ ] Initial request for a determination letter for:
   • An exempt organization that has had annual gross receipts averaging more than $10,000 during the preceding 4 years, or
   • A new organization that anticipates gross receipts averaging more than $10,000 during its first 4 years ▶ $500

c [x] Group exemption letters ........................................ ▶ $500

Certification

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

Signature ▶

Title ▶

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2000-8, 2000-1, I.R.B. 230.

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

Send the determination letter application and Form 8718 to:

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

If you are using express mail or a delivery service, send the application and Form 8718 to:

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

Attach to Form 8718 a check or money order payable to the United States Treasury for the full amount of the user fee. If you do not include the full amount, your application will be returned.
PAY TO THE ORDER OF United States Treasury

Five Hundred and 00/100

DOLLARS

United States Treasury

MEMO: 501(c)3 umbrella / 16-1352435
Part I  Power of Attorney (Type or print.)

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address
Loving Education at Home, Inc.
Post Office Box 438
Fayetteville, New York 13066

Social security number(s)  Employer identification number

Daytime telephone number  Plan number (if applicable)

hereby appoint(s) 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
Paul M. Predmore, Esq.
900 One Lincoln Center
Syracuse, New York 13202

CAF No. 1205-38760R
Telephone No. (315) 422-1391
Fax No. (315) 423-2865

Name and address

Name and address

Name and address

Check if new: Address  Telephone No. □

Check if new: Address  Telephone No. □

Check if new: Address  Telephone No. □

CAF No.  □
Telephone No.  □
Fax No.  □

Check if new: Address  Telephone No. □

Check if new: Address  Telephone No. □

Check if new: Address  Telephone No. □

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.)
Income

Tax Form Number
(1040, 941, 720, etc.)
990

Year(s) or Period(s)
2002

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 uses not recorded on CAF.

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the authority to execute a request for a tax return, or a consent to disclose tax information unless specifically added below, or the power to sign certain returns. See the instructions for Line 5. Acts authorized.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner of a partnership is not permitted to authorize representatives to perform certain acts. See the separate instructions for more information.

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here ___________ and list the name of that representative below.

Name of representative to receive refund check(s)
7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2 unless you check one or more of the boxes below.
   a If you want the first representative listed on line 2 to receive the original, and yourself a copy, of such notices or communications, check this box ................................................................. □
   b If you also want the second representative listed to receive a copy of such notices and communications, check this box ................................................................. □
   c If you do not want any notices or communications sent to your representative(s), check this box ................................................................. □

8 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 tax 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.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

   ▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Loving Education at Home, Inc.  
Signature  7/12/02  President  Date  Title (if applicable)

By:  R. Charles Stauter  Print Name  7/12/02  President  Date  Title (if applicable)

Signature  
R Charles Stauter  Print Name

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the separate instructions for Part II.

Under penalties of perjury, I declare that:
   • I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
   • I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of taxpayers, certified public accountants, enrolled agents, enrolled actuaries, and others;
   • I am authorized to represent the taxpayer(s) identified in Part I for the tax 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 — duly qualified to practice as a certified public accountant in the jurisdiction shown below.
      c 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 Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
      d Officer — a bona fide officer of the taxpayer’s organization.
      e Full-Time Employee — a full-time employee of the taxpayer.
      f Family Member — a member of the taxpayer’s immediate family (i.e., spouse, parent, child, brother, or sister).
      g Enrolled Return Preparer — an unenrolled return preparer under section 10.7(c)(1)(viii) of Treasury Department Circular No. 230.

   ▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

<table>
<thead>
<tr>
<th>Designation</th>
<th>Jurisdiction (state) or Enrollment Card No.</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>New York</td>
<td>Paul</td>
<td>07/02/02</td>
</tr>
</tbody>
</table>

Form 2848 (Rev. 1-2002)
IRS Response

October 7, 2002
Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Date: October 7, 2002

Loving Education At Home
PO Box 438
Fayetteville, NY 13066

Department of the Treasury
P.O. Box 2508, Room 4-522
Cincinnati, Ohio 45201

Employer Identification Number:
16-1352435
Person to Contact - ID#:
Lynn Brinkley - 31-07323
Contact Telephone Numbers:
513-263-4483 Phone
513-263-4488 FAX
Response Due Date:
10/28/02

Dear Sir or Madam:

We have received your letter regarding your request for a group exemption letter. We have made it part of your file.

However, in order to complete our review we need the information on Enclosure I.

Please send us the requested information by the response due date shown above. If we do not hear from you by then, your case will be processed on the basis of the information we currently have.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

It will help us identify your case if you attach a copy of this letter to your reply.

If you have any questions, please contact the person whose name and telephone number appear in the heading of this letter.

Enclosure

POA:

Paul M. Predmore
900 One Lincoln Center
Syracuse, NY 13202

Sincerely yours,

Lynn Brinkley
Exempt Organizations Specialist
Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer of the organization.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Organizations requesting a group exemption must submit a letter signed by a principal officer of the central organization setting forth the following information:
   
   __ Complete the enclosed page 8 showing the source of receipts and nature of expenditures for a typical subordinate;
   
   __ An affirmation that the parent and the subordinates will not conduct charitable gaming, issue tax-exempt bonds, use professional fundraisers or be involved in low-income, elderly or handicapped housing.

2. In order to be included under a group exemption, the organizing document for each subordinate must include the necessary 501(c)(3) provisions.

   Please sign the enclosed statement indicating that each of your subordinates agrees amend its organizing document to include these provisions.

3. Please submit a more detailed description of the following activities:

   a. Foster Christian culture and values by promoting, encouraging and fostering Christian home education.

   In your description please do not merely describe the purpose of the organization. Rather, describe the activities that your organization will initiate and/or participate in to fulfill your purpose. Your description should include the answers to the following basic questions:

   • What does the activity entail?
   • Who conducts the activity?
   • Where is the activity conducted?
   • When is the activity conducted?
   • How significant is the activity in relation to your total activities?
   • Who may participate in the activity?
   • How are the participants selected?
   • Is there a fee for participation in the activity? If so, provide a fee schedule.
   • How does the activity further your exempt purpose?
4. Will the subordinates be filing a group return (one return for all subordinates)? If so, you must have a separate EIN number for the group return. Please complete and return the enclosed Form SS-4 using the example as a template.

5. Please verify that each subordinate in an unincorporated association.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:                        Street Address:
Internal Revenue Service       Internal Revenue Service
Exempt Organizations            Exempt Organizations
P. O. Box 2508                  550 Main St, Federal Bldg.
Cincinnati, OH 45201            Cincinnati, OH 45202
ATT: Lynn Brinkley              ATT: Lynn Brinkley
       Room 4-522                  Room 4-522
LEAH Response to
IRS Request for More
Information
October 24 &
November 8, 2002
October 24, 2002

VIA FACSIMILE (513) 263-4488

Lynn Brinkley,
Internal Revenue Service
Department of Treasury
Post Office Box 2508, Room 4-522
Cincinnati, Ohio 45201

RE: Loving Education at Home
EIN: 16-1352435

Dear Ms. Brinkley:

This is to confirm that you have agreed to a two week extension on our response due date of October 28, 2002. Accordingly, we now have until November 11, 2002 within which to respond. Thank you for your consideration.

Very truly yours,

GREEN & SEIFTER, ATTORNEYS, PLLC

Paul M. Predmore
E-Mail: ppredmore@greenseifter.com
Direct Fax: (315) 423-2865

PMP/ksf
cc: R. Charles Stauter

PMP.235933.1/N0201L.00001
Novembe, 2002

CERTIFIED MAILING - RETURN RECEIPT REQUESTED

Internal Revenue Service
Exempt Organizations
Post Office Box 2508
Cincinnati, Ohio 45201

Attn: Lynn Brinkley, Room 4-522

RE: Loving Education at Home, Inc.
EIN: 16-1352435

Dear Ms. Brinkley:

In response to your letter dated October 7, 2002 (copy attached), please find the following additional information in support of the Group Exemption Application for Loving Education at Home, Inc.:

1. Attached hereto as Exhibit A is a letter signed by a principal officer of the central organization providing details on income and expenses for a typical subordinate as well as the affirmation concerning limitations on activity.

2. Attached hereto as Exhibit B is the signed statement indicating that each of the subordinates shall agree to amend their organizing document to include specific provisions.

3. Attached hereto as Exhibit C is a statement providing more detail concerning the organization’s activities.
4. It is not anticipated that the subordinates will be filing a group return.

5. This is to confirm that each of the subordinates included in this application are currently unincorporated associates under New York law.

Please feel free to contact me should there be any further questions with respect to this response or this pending application. Thank you for your consideration.

Very truly yours,

GREEN & SEIFTER, ATTORNEYS, PLLC

Paul M. Predmore
E-Mail: ppredmore@greenseifter.com
Direct Fax: (315) 423-2865

PMP/ksf
Enclosures
cc: R. Charles Stauter
PMP:334826.1/NO201L00001
Internal Revenue Service  
Director, Exempt Organizations 
Rulings and Agreements

Date: October 7, 2002

Loving Education At Home  
PO Box 438  
Fayetteville, NY  13066

Department of the Treasury  
P.O. Box 2508, Room 4-522  
Cincinnati, Ohio 45201

Employer Identification Number:  
16-1352435

Person to Contact – ID#:  
Lynn Brinkley – 31-07323

Contact Telephone Numbers:  
513-263-4483  Phone
513-263-4488  FAX

Response Due Date:  
10/28/02

Dear Sir or Madam:

We have received your letter regarding your request for a group exemption letter. We have made it part of your file.

However, in order to complete our review we need the information on Enclosure I.

Please send us the requested information by the response due date shown above. If we do not hear from you by then, your case will be processed on the basis of the information we currently have.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

It will help us identify your case if you attach a copy of this letter to your reply.

If you have any questions, please contact the person whose name and telephone number appear in the heading of this letter.

Enclosure

POA:

Paul M. Predmore  
900 One Lincoln Center  
Syracuse, NY  13202

Sincerely yours,

Lynn Brinkley  
Exempt Organizations Specialist
Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer of the organization.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Organizations requesting a group exemption must submit a letter signed by a principal officer of the central organization setting forth the following information:

   Complete the enclosed page 8 showing the source of receipts and nature of expenditures for a typical subordinate;

   An affirmation that the parent and the subordinates will not conduct charitable gaming, issue tax-exempt bonds, use professional fundraisers or be involved in low-income, elderly or handicapped housing.

2. In order to be included under a group exemption, the organizing document for each subordinate must include the necessary 501(c)(3) provisions.

   Please sign the enclosed statement indicating that each of your subordinates agrees amend its organizing document to include these provisions.

3. Please submit a more detailed description of the following activities:

   a. Foster Christian culture and values by promoting, encouraging and fostering Christian home education.

In your description please do not merely describe the purpose of the organization. Rather, describe the activities that your organization will initiate and/or participate in to fulfill your purpose. Your description should include the answers to the following basic questions:

- What does the activity entail?
- Who conducts the activity?
- Where is the activity conducted?
- When is the activity conducted?
- How significant is the activity in relation to your total activities?
- Who may participate in the activity?
- How are the participants selected?
- Is there a fee for participation in the activity? If so, provide a fee schedule.
- How does the activity further your exempt purpose?
4. Will the subordinates be filing a group return (one return for all subordinates)? If so, you must have a separate EIN number for the group return. Please complete and return the enclosed Form SS-4 using the example as a template.

5. Please verify that each subordinate in an unincorporated association.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:        Street Address:
Internal Revenue Service  
Exempt Organizations  
P. O. Box 2508  
Cincinnati, OH 45201  
ATT: Lynn Brinkley  
               Room 4-522
Internal Revenue Service  
Exempt Organizations  
550 Main St, Federal Bldg.  
Cincinnati, OH 45202  
ATT: Lynn Brinkley  
               Room 4-522
Exhibit A
NYS Loving Education At Home
PO Box 438
Fayetteville, NY 13066-0438

Office of the President
November 7, 2002

Internal Revenue Service
Exempt Organizations
Post Office Box 2508
Cincinnati, Ohio 45201

Attn: Lynn Brinkley, Room 4-522

RE: Loving Education at Home, Inc.
EIN: 16-1352435

Dear Ms. Brinkley:

Please accept this letter in further support of the application of Loving Education at Home, Inc. ("LEAH") for a Group Exemption Letter for several of its subordinates:

Attached please find Page 8 of IRS Form 1023 which sets forth the source of receipts and nature of expenditures for a typical subordinate that is being considered for inclusion in this group exemption.

I hereby confirm that neither LEAH nor any of its subordinates will conduct charitable gaming, issue tax-exempt bonds, use professional fundraisers or be involved in low-income, elderly or handicapped housing.

Very truly yours,

LOVING EDUCATION AT HOME, INC.

[Signature]
R. Charles Stauter, President

RCS/ksf
Enclosure
PMP:234828.1/N0201L.00001
### Financial Data

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

#### A. Statement of Revenue and Expenses

<table>
<thead>
<tr>
<th>Current tax year</th>
<th>3 prior tax years or proposed budget for 2 years</th>
<th>(e) TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) From _______</td>
<td>(b) _______</td>
<td>(c) _______</td>
</tr>
</tbody>
</table>

See attached statement for the Syracuse chapter.

<table>
<thead>
<tr>
<th>Revenue</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Gift, grants, and contributions received (not including unusual grants — see page 8 of the instructions)</td>
<td></td>
</tr>
<tr>
<td>2 Membership fees received</td>
<td></td>
</tr>
<tr>
<td>3 Gross investment income (see instructions for definition)</td>
<td></td>
</tr>
<tr>
<td>4 Net income from organization's unrelated business activities not included on line 3</td>
<td></td>
</tr>
<tr>
<td>5 Tax revenues levied for and either paid to or spent on behalf of the organization</td>
<td></td>
</tr>
<tr>
<td>6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)</td>
<td></td>
</tr>
<tr>
<td>7 Other income (not including gain or loss from sale of capital assets) (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>8 Total (add lines 1 through 7)</td>
<td></td>
</tr>
<tr>
<td>9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22</td>
<td></td>
</tr>
<tr>
<td>10 Total (add lines 8 and 9)</td>
<td></td>
</tr>
<tr>
<td>11 Gain or loss from sale of capital assets (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>12 Unusual grants</td>
<td></td>
</tr>
<tr>
<td>13 Total revenue (add lines 10 through 12)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>14 Fundraising expenses</td>
<td></td>
</tr>
<tr>
<td>15 Contributions, gifts, grants, and similar amounts paid (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>16 Disbursements to or for benefit of members (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>17 Compensation of officers, directors, and trustees (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>18 Other salaries and wages</td>
<td></td>
</tr>
<tr>
<td>19 Interest</td>
<td></td>
</tr>
<tr>
<td>20 Occupancy (rent, utilities, etc.)</td>
<td></td>
</tr>
<tr>
<td>21 Depreciation and depletion</td>
<td></td>
</tr>
<tr>
<td>22 Other (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>23 Total expenses (add lines 14 through 22)</td>
<td></td>
</tr>
<tr>
<td>24 Excess of revenue over expenses (line 13 minus line 23)</td>
<td></td>
</tr>
</tbody>
</table>
LEAH Audit - March 15, 2002

Beginning Balance: $3,908.59

<table>
<thead>
<tr>
<th>Revenues</th>
<th></th>
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<tbody>
<tr>
<td>Dues</td>
<td>$3,672.00</td>
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<tr>
<td>Used Curriculum Sale</td>
<td>$605.45</td>
</tr>
<tr>
<td>Ad checks</td>
<td>$54.00</td>
</tr>
<tr>
<td>Darien Lake</td>
<td>$1,361.25</td>
</tr>
<tr>
<td>Misc. Revenues</td>
<td>$379.00</td>
</tr>
<tr>
<td>Jeff Meyers Seminar</td>
<td>$355.00</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$6,426.70</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
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<tbody>
<tr>
<td>NYS LEAH dues</td>
<td>$1,984.00</td>
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<tr>
<td>Head Coordinator</td>
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<tr>
<td>Newsletter/postage</td>
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<tr>
<td>Printing/postage</td>
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<tr>
<td>Geography Bee</td>
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<tr>
<td>Legislative Committee</td>
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<td>Education Committee</td>
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<tr>
<td>Program Committee</td>
<td>$200.00</td>
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<tr>
<td>Membership Committee</td>
<td>$25.26</td>
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<tr>
<td>Gym Program</td>
<td>$95.00</td>
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<tr>
<td>LEAH Library</td>
<td>$270.00</td>
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<tr>
<td>Used Curriculum Sale</td>
<td>$85.00</td>
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<tr>
<td>Darien Lake</td>
<td>$1,361.25</td>
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<tr>
<td>Website</td>
<td>$125.00</td>
</tr>
<tr>
<td>Misc. Expenses</td>
<td>$150.22</td>
</tr>
<tr>
<td>Jeff Meyers Seminar</td>
<td>$1,893.37</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$7,875.58</strong></td>
</tr>
</tbody>
</table>

Audit Balance: $2,459.71

LEAH Checking Account Balance: $2,459.71
Exhibit B
AGREEMENT TO AMEND

As a part of our application for recognition of group exemption from federal income tax, we agree that each of our subordinates will make the following amendment to their organizing document. A representative copy of this document was enclosed with our application. For subordinates that are corporations, the amendment will be filed with the appropriate state agency. For subordinates that are unincorporated associations, the amendment will be adopted in the manner provided by our internal rules of operation.

I. The following provisions will be added to the organizing document:

a.) The organization is organized exclusively for charitable, religious, educational, and/or scientific purposes under section 501(c)(3) of the Internal Revenue Code.

b.) No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof. No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of this document, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

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

II. Article I of the governing document for each subordinate organization will be amended to include the correct name of the subordinate.

III. The governing document will be legally adopted by each subordinate in the following manner:

a.) The governing document will be signed by at least two members of the governing body of the subordinate.

b.) The governing document will be date with the date of adoption.

[Signature]
Name of Parent Organization

[Signature]
Signature of Officer or Person Holding Power of Attorney

11/7/02
Date
Exhibit C
From the LEAH By-Laws

ARTICLE III PURPOSE
LEAH, Inc. is organized primarily for the purpose of providing service and support to member Christian home education support groups within New York State including but not limited to the following ways:

1. Aid in the creation and growth of Christian home education support groups throughout New York State.

2. Provide information regarding the legal climate of home education in New York State and in our nation.

2.1 Encourage home education families to seek appropriate legal counsel.

2.2 Monitor and advise the State Department of Education and other appropriate officials.

2.3 Monitor cases before family, state, and federal courts in this regard.

3. Do whatever is necessary to protect the future freedoms of home education in New York State and in our nation.

4. Promote the advantages of home education over alternative forms of education outside the home.

5. Promote sound, high quality home education programs by parents or legal guardians for the purpose of developing Christ like character, and which will satisfy the spiritual, intellectual, physical, and emotional growth needs of their children.

6. Review and disseminate home education materials and information considered vital to home educators, this serving as a resource to parents desiring to educate their children in the home.

7. Publish a state newsletter.

8. Plan and conduct an annual state home education convention and other educational opportunities designed to provide information and training that will help parents and others involved with or interested in home education.


10. Institute whatever other programs or services in the future as may be deemed necessary by the membership of this organization.

Specific Activities of the State Organization

Coordination and Networking of Home Education Support Groups Across New York. The purpose of these groups is to provide mutual support assistance to parents who are home educating their children. Each family participating in the local support group pays a fee to the
group to support the activity level of that specific group. A $12 State Dues assessment for each family is forwarded to the State organization. The activities of the local support group may include, but are not limited to, group meetings with informational/inspirational speakers; field trips, sports, and social activities for home-schooled students; teaching cooperatives; research and information sharing concerning various curricula; familiarization with the state legal requirements for home education, and other activities that assist home-educating parents.

The primary activities (in the approximate order of significance) of the State organization include:

1. the coordination of a statewide network of home education support groups
2. publishing a quarterly informational/inspirational newsletter for member families about homeschooling in New York. This newsletter is distributed to member families at no additional cost beyond the State Dues assessment.
3. Support-group leadership training opportunities. This is held semi-annually at various locations around the state and is open to the leadership of each subordinate support group at no additional cost.
4. Planning and conduction an annual state-wide convention which provides provide information and training that will help parents and others involved with or interested in home education. This 2.5 day event is held at a convention center in Syracuse and is open to members and non-members alike. Fees range from $20-$65 for both parents. This conference consists of a number of expert speakers in plenary sessions and workshops, as well as admission to an exhibition hall featuring exhibitors and vendors of curricula, home school materials and aids, and also featuring other educational and career opportunities for the home education community.
5. Monitoring of the legal aspects of home education. This includes interactions and discussions with the State Education Department and well as any other state officials who deal with the legal status and requirements placed upon home educating families in New York. Information so gathered is disseminated to the membership.
6. Other secondary activities are undertaken to support the purposes listed in out by-laws.
IRS Response
November 14, 2002
Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Date: November 14, 2002

Loving Education At Home
PO Box 438
Fayetteville, NY 13066

Department of the Treasury
P.O. Box 2508 - Room 4-522
Cincinnati, Ohio 45201

Employer Identification Number:
16-1352435

Person to Contact - ID#:
Lynn Brinkley - 31-07323

Contact Telephone Numbers:
513-263-4483 Phone
513-263-4488 FAX

Response Due Date:
11/28/02

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for group exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please furnish the information requested on the enclosure by the response due date shown above. If you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested and we will close your case.

Please return the copy of our letter along with your response. It will help us to identify your file.

If you have any questions concerning this matter, or you cannot meet the response due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Enclosure

Sincerely yours,

[Signature]

Lynn Brinkley
Exempt Organizations Specialist

---

POA:

Paul M. Predmore
900 One Lincoln Center
Syracuse, NY 13202
Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on page 3 of the application. If we do not receive your complete response by the due date, we will close your case temporarily. If you submit your response within 90 days after your case has been closed, we will re-open it for processing and you will neither have to file a new application nor lose your user fee.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Information submitted with your response dated November 8, 2002 indicates that the subordinates may have legislative activities. Please provide the following:
   
a. What activities will the subordinates conduct to influence legislation (i.e., lobbying, appeals to the voters, letter writing)? What percentage of your time (including volunteer labor) and funds will you devote to attempting to influence legislation?

b. Please state the percentage of time that is spent in carrying on legislative activities as well as the amount of money appropriated and spent for those activities.

c. Have the subordinates filed Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation (Under Section 501(h) of the Internal Revenue Code)? If so, please submit a copy. If not and you wish to make the election at this time, please return the completed Form 5768 with your response.

2. Please explain the nature of the expenses and revenues attributed to "Darien Lake".

3. The bylaws that you submitted with your response dated November 8, 2002 state that the "activities of the local support group may include, but are not limited to...teaching cooperatives; research and information sharing concerning various curricula; familiarization with the state legal requirements for home education, and other activities that assist home-educating parents". Please submit a more detailed description of these activities.

In your description please do not merely describe the purpose of the organization. Rather, describe the activities that your organization will initiate and/or participate in to fulfill your purpose. Your description should include the answers to the following basic questions:

- What does the activity entail?
- Who conducts the activity?
Loving Education At Home
16-1352435

- Where is the activity conducted?
- When is the activity conducted?
- How significant is the activity in relation to your total activities?
- Who may participate in the activity?
- How are the participants selected?
- Is there a fee for participation in the activity? If so, provide a fee schedule.
- How does the activity further your exempt purpose?

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail: Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Lynn Brinkley
Room 4-522

Street Address: Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Lynn Brinkley
Room 4-522
LEAH Response to IRS Request for More Information
November 25, 2002
Internal Revenue Service  
Exempt Organizations  
Post Office Box 2508  
Cincinnati, Ohio 45201

Attn: Lynn Brinkley, Room 4-522

RE: Loving Education at Home, Inc.  
EIN: 16-1352435

Dear Ms. Brinkley:

I am writing in response to your letter dated November 14, 2002 (copy attached), to provide additional information in support of the request by Loving Education at Home for a group exemption designation.

(1) Neither the central organization nor any of the subordinate organizations devote a substantial percentage of their time or resources to legislative activities. The central organization monitors legislation which effects the rights of parents to home educate their children in New York State. Information gathered from this monitoring activity is then communicated to the subordinate organizations. The subordinate organizations are encouraged to pass such information on to their member families and to encourage those families to contact their legislators to ensure that the right to home school children in New York State continues to exist. The total estimated time spent on such activities is five percent (5%) or less for the central organization and two percent (2%) or less for each subordinate organization.
Since virtually all of these "legislative activities" are done by volunteers, little or no funds are expended by any of the subordinate organizations for such activities. Neither the central organization nor any of the subordinate organizations employ paid lobbyist or other professionals.

Because the extent of time and expense related to "legislative activities" is so minimal, none of the subordinates have filed a Form 5768 nor does it seem necessary for them to do so.

(2) The "Darien Lake" revenue and expense item on the financial information previously provided has to do with a "field trip" taken to an amusement park in western New York that holds a discount day for home schoolers. Money is collected from interested member families so that discount admission tickets could be purchased. All of the money collected was used to purchase these discount tickets.

(3) The sample Bylaws submitted in the November 8, 2002 response referenced "teaching cooperatives." Although not all subordinate organizations conduct these cooperatives, such cooperatives generally consist of more than one subordinate organization coordinating with the others (typically one day a week or one day every two weeks) so that children in each of the subordinates have access to teachers with expert knowledge. Such teachers may include particular parents with expert knowledge or paid professional teachers (e.g., music/band teachers). Participation is open to member families of the subordinate organization who pay a fee to cover any costs incurred in the cooperative effort such as teacher stipends or facility rental fees. Such cooperative activity may be conducted in private homes, churches or community centers. All of these activities are consistent with the purpose of the organization which is to support-directed education.

The reference to research and information sharing for various curricula simply means that the various subordinate organizations may share with other subordinate organizations successes in operation. For example, one organization may have had particular success with a certain type of math book or reading book and they share that information with the other organizations. Typically there are no fees involved with this information sharing and the information sharing can occur either in person, over the telephone or through other means of communication.
Finally, the reference to "familiarization with state legal requirements" is simply another form of information sharing among the member families. Specific examples may include parents helping other parents navigate the legal requirements imposed by New York State to ensure home education. Again, no fees would be charged for such information and the information exchange may occur in person, by telephone, or through other means of communication. In each of the foregoing instances, whether teaching cooperatives, research and information sharing for either curricula or state legal requirements, the central purpose for such activity is to promote, support and assist parent-directed education.

Once you have had an opportunity to review this additional information, please feel free to contact me should you have any additional questions.

Thank you for your consideration.

Very truly yours,

GREEN & SEIFTER, ATTORNEYS, PLLC

[Signature]

Paul M. Predmore
E-mail: ppredmore@greenseifter.com
Direct Fax: (315) 423-2865

PMP/ksf
Enclosure
cc: R. Charles Stauter
PMP:238973.1/N0201L00001
Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements  

Date: November 14, 2002  

Loving Education At Home  
PO Box 438  
Fayetteville, NY  13066  

Department of the Treasury  
P.O. Box 2508 - Room 4-522  
Cincinnati, Ohio 45201  

Employer Identification Number:  
16-1352435  
Person to Contact - ID#:  
Lynn Brinkley - 31-07323  
Contact Telephone Numbers:  
513-263-4483  Phone  
513-263-4488  FAX  
Response Due Date:  
11/28/02  

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Please return the copy of our letter along with your response. It will help us to identify your file.  

If you have any questions concerning this matter, or you cannot meet the response due date, please contact the person whose name and telephone number are shown in the heading of this letter.  

Thank you for your cooperation.  

Enclosure  

Sincerely yours,  

Lynn Brinkley  
Exempt Organizations Specialist  

POA:  

Paul M. Predmore  
900 One Lincoln Center  
Syracuse, NY  13202
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- What does the activity entail?
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Where is the activity conducted?
When is the activity conducted?
How significant is the activity in relation to your total activities?
Who may participate in the activity?
How are the participants selected?
Is there a fee for participation in the activity? If so, provide a fee schedule.
How does the activity further your exempt purpose?

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail: Street Address:
Internal Revenue Service Internal Revenue Service
Exempt Organizations Exempt Organizations
P. O. Box 2508 550 Main St, Federal Bldg.
Cincinnati, OH 45201 Cincinnati, OH 45202
ATT: Lynn Brinkley ATT: Lynn Brinkley
Room 4-522 Room 4-522
Group Exemption
Letter Obtained
January 6, 2003
Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than $25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of $20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed $10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding $1,000,000 in any year, the penalty is $100 per day per return, unless there is reasonable...
LOVING EDUCATION AT HOME

cause for the delay. The maximum penalty for an organization with gross receipts exceeding $1,000,000 shall not exceed $50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the $25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally $25,000 or less and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Your subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

As of January 1, 1984, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of $100 or more they pay to each of their employees during a calendar year. Your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;

2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
   a. Changed names or address;
   b. Were deleted from your roster; or

Letter 2419 (DO/CG)
LOVING EDUCATION AT HOME

c. Were added to your roster.

3. For subordinates to be added, attach:
   a. A statement that the information on which your present group
      exemption letter is based applies to the new subordinates;
   b. A statement that each has given you written authorization to
      add its name to the roster;
   c. A list of those to which the Service previously issued
      exemption rulings or determination letters;
   d. A statement that none of the subordinates is a private
      foundation as defined in section 509(a) of the Code if the
      group exemption letter covers organizations described in
      section 501(c)(3);
   e. The street address of each subordinate whose mailing
      address is a P.O. Box; and
   f. The information required by Revenue Procedure 75-50, 
      1975-2 C.B. 587, for each subordinate that is a school
      claiming exemption under section 501(c)(3). Also
      include any other information necessary to establish
      that the school is complying with the requirements of
      Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same
      information required by Schedule B, Form 1023, Application
      for Recognition of Exemption Under Section 501(c)(3) of
      the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did
   not change since your previous report.

Please mail the information requested in this letter to the following
address:

   Internal Revenue Service
   Ogden UT  84201

Your Group Exemption Number is 3918. Your subordinates are required to
include this number on each Form 990, Return of Organization Exempt From
Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return,
that they file. Please advise your subordinates of this requirement and
provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the
enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt
status and foundation status of your subordinates, you should keep it for your
records.

We have sent a copy of this letter to your representative as indicated in
your power of attorney.
LOVING EDUCATION AT HOME

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

[Signature]

Lois G. Lerner
Director, Exempt Organizations
AGREEMENT TO AMEND

As a part of our application for recognition of group exemption from federal income tax, we agree that each of our subordinates will make the following amendment to their organizing document. A representative copy of this document was enclosed with our application. For subordinates that are corporations, the amendment will be filed with the appropriate state agency. For subordinates that are unincorporated associations, the amendment will be adopted in the manner provided by our internal rules of operation.

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

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a.) The governing document will be signed by at least two members of the governing body of the subordinate.

b.) The governing document will be date with the date of adoption.

LOVING EDUCATION AT HOME, INC.
Name of Parent Organization

Signature of Officer or Person Holding Power of Attorney

Date 11/7/02