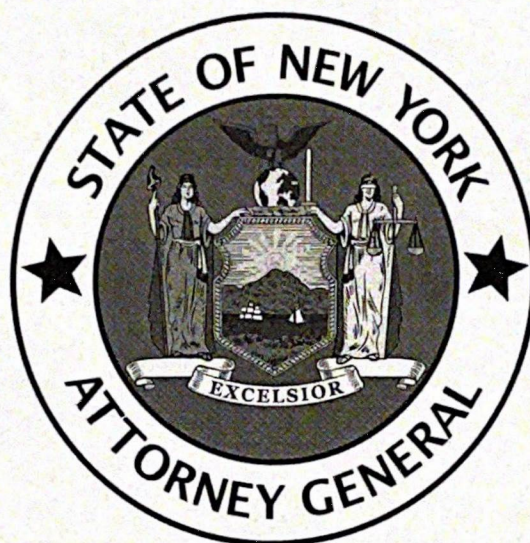


Exhibit 4

Charities Symposium
Doing Well While Doing Good



Office of the New York State Attorney General
Charities Bureau
28 Liberty Street
New York, NY 10005

www.charitiesnys.com



Office of the New York State Attorney General

Charities Bureau Guidance

Table of Contents

<u>Section</u>	<u>Topic</u>
I.	Right From the Start: Responsibilities of Directors of Not-for-Profit Corporations
II.	Internal Controls and Financial Accountability for Not-for-Profit Boards
III.	Audit Committee Requirements and Resonsibilities
IV.	Conflicts of Interest Policies Under the Nonprofit Revitalization Act of 2013
V.	Whistleblower Policies Under the Nonprofit Revitalization Act of 2013
VI.	Revised CPA Review and Audit Thresholds and Annual Filing Fees for 7A or DUAL Filers
VII.	A Practical Guide to the New York Prudent Management of Institutional Funds Act
VIII.	Procedures for Forming and Changing a New York Not-for-Profit Corporation
IX.	Sales and Other Dispositions of Assets - Not-for-Profit Corporations
X.	Mergers and Consolidations
XI.	Dissolution of Not-for-Profit Corporations without Assets
XII.	Dissolution of Not-for-Profit Corporations with Assets
XIII.	Tips on Charitable Giving
XIV.	Tips on Hiring a Professional Fundraiser
XV.	Registration of Charitable Organizations
XVI.	Sales and Other Dispositions of Assets - Religious Corporations
XVII.	The Sale of Nonprofit Nursing Homes Pursuant to the Not-for-Profit Corporation Law

project puts out a written request for proposals for fuel supply for its properties, evaluates, and documents the selection of the board member's company based upon cost and service.

- G. A university board member owns a 35% share of a restaurant conveniently located near the campus of the university. Some faculty members responsible for arranging staff holiday lunches buy food from this restaurant, using university credit cards. Each department has a modest authorized budget for these lunches, and faculty members have discretion about where to buy food for the lunches.

To qualify for the exception for benefits provided to a related party solely as a member of a class that the corporation intends to benefit as part of the accomplishment of its mission, the benefits must be provided in good faith and without unjustified favoritism towards the related party.

Example of a transaction in this category: A legal services program agrees to handle the eviction case of one of its board members who is eligible to be a client, and who is serving as one of the minimum number of client-eligible board members that is required by federal regulations. The decision to accept the case is made pursuant to the organization's established case acceptance policy, without regard to the client's status as a board member.

Transactions related to compensation of employees, officers or directors or reimbursement of reasonable expenses incurred by a related party on behalf of the corporation are not considered related party transactions, unless that individual is otherwise a related party based on some other status, such as being a relative of another related party. However, such transactions must be reasonable and commensurate with services performed, and the person who may benefit may not participate in any board or committee deliberation or vote concerning the compensation (although he or she may be present before deliberations at the request of the board in order to provide information).

7. The Policy must require that each officer, director and key employee submit to the Secretary prior to initial election to the board, and annually thereafter, a written statement identifying possible conflicts of interest. That statement should include, to the best of the individual's knowledge, any entity of