

November 21, 2019

VIA FEDERAL EXPRESS

Internal Revenue Service
Mail Stop 31A: Team 105
7940 Kentucky Drive
Florence, KY 41042

Re: Topos Institute
Employer Identification Number 84-3431367

Dear Sir/Madam:

We enclose the tax exemption application of Topos Institute, a California nonprofit public benefit corporation (the "Institute"), for your review. The Institute seeks a determination that it is a charitable organization described in Section 501(c)(3) of the Internal Revenue Code, and a publicly supported organization described in Sections 509(a)(1) and 170(b)(1)(A)(vi). The application consists of the following documents:

1. Our check for \$600.00;
2. Form 1023 Checklist;
3. Form 2848, Power of Attorney;
4. Form 1023, Application for Recognition of Exemption;
5. Articles of Incorporation, endorsed by the California Secretary of State;
6. Bylaws;
7. Supplemental Responses to Form 1023; and
8. Conflict of Interest Policy.

Internal Revenue Service
November 21, 2019
Page 2

We look forward to receiving your prompt decision that the Institute is an organization described in Sections 501(c)(3), 509(a)(1), and 170(b)(1)(A)(vi). If you have any questions, however, please contact this office.

Very truly yours,

ADLER & COLVIN

By: 

Daren S. Garshelis
Associate

DSG:dkk

Enclosures

cc: Topos Institute (*via e-mail*)

CITY NATIONAL BANK AN RBC COMPANY
PRIVATE BANKING
(800) 773-7100

6271
16-1606/1220
CHECK ARMOR
FRAUD PROTECTION

ADLER & COLVIN
135 MAIN ST. 20TH FLOOR
SAN FRANCISCO, CA 94105
(415) 421-7555

11/20/2019

PAY TO THE ORDER OF **U.S. Department of the Treasury** \$ **\$600.00**

Six Hundred and No/100 Dollars DOLLARS

U.S. Department of the Treasury
Mail Stop 31A: Team 105
7940 Kentucky Drive
Florence, KY 41042



[Handwritten Signature]
AUTHORIZED SIGNATURE

MEMO **TOPOS-1**



ADLER & COLVIN

6271

Inv.Date	Inv.No.	Invoice Description	Amount
11-20-2019	11.20.19	TOPOS-1	600.00

\$600.00

ADLER & COLVIN
A Law Corporation
135 MAIN STREET, 20TH FLOOR
SAN FRANCISCO, CALIFORNIA 94105

Topos Institute
EIN: 84-3431367

Form 1023 Checklist

(Revised December 2017)

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

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

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

- Assemble the application and materials in this order.
 - Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.

- User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.

- Employer Identification Number (EIN)

- Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
 - You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.

- Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.

Schedule A	Yes ___	No <input checked="" type="checkbox"/>	Schedule E	Yes ___	No <input checked="" type="checkbox"/>
Schedule B	Yes ___	No <input checked="" type="checkbox"/>	Schedule F	Yes ___	No <input checked="" type="checkbox"/>
Schedule C	Yes ___	No <input checked="" type="checkbox"/>	Schedule G	Yes ___	No <input checked="" type="checkbox"/>
Schedule D	Yes ___	No <input checked="" type="checkbox"/>	Schedule H	Yes ___	No <input checked="" type="checkbox"/>

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

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

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
P.O. Box 12192
Covington, KY 41012-0192

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

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
201 West Rivercenter Boulevard
Covington, KY 41011

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date _____

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

Part I Power of Attorney

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

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

Taxpayer name and address Topos Institute 2140 Shattuck Ave., Ste. 610 Berkeley, CA 94704	Taxpayer identification number(s) 84-3431367
	Daytime telephone number _____ Plan number (if applicable) _____

hereby appoints the following representative(s) as attorney(s)-in-fact:

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

Name and address Ingrid Mittermaier 135 Main Street, 20th Floor San Francisco, CA 94105 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 9006-13523R PTIN P01444999 Telephone No. (415) 421-7555 Fax No. (415) 421-0712 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Daren Garshelis 135 Main Street, 20th Floor San Francisco, CA 94105 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. Please assign PTIN P02151932 Telephone No. (415) 421-7555 Fax No. (415) 421-0712 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

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

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

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Application for Recognition of Exemption	1023	2019-2022

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

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider;
 Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

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

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

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

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

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



November 20, 2019

Secretary

Signature

Date

Title (if applicable)

David Spivak

Topos Institute

Print Name

Print name of taxpayer from line 1 if other than individual

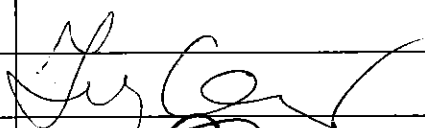

Part II Declaration of Representative

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

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

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

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

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	CA	172665		11/20/19
a	CA	321130		11/20/19

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

▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Go to www.irs.gov/Form1023 for instructions and the latest information.

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

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

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

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
Topos Institute			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
2140 Shattuck Ave.	610	84-3431367	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
Berkeley CA 94704		9	
6 Primary contact (officer, director, trustee, or authorized representative) a Name:		b Phone: (510) 684 6425	
David Spivak		c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
9a Organization's website: https://topos.institute/			
b Organization's email: (optional) toposinstitute@gmail.com			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		10 / 9 / 2019	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

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

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

Part III Required Provisions in Your Organizing Document

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

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

Part IV Narrative Description of Your Activities

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

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

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

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Ilyas Khan	Chair of the Board	2140 Shattuck St, Suite 610 Berkeley, CA 94704	None
Ed Kmett	Member of the Board	2140 Shattuck St, Suite 610 Berkeley, CA 94704	None
David Spivak	Secretary/Treasurer/ <i>Member</i> of the Board	2140 Shattuck St, Suite 610 Berkeley, CA 94704	None

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

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

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

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

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

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

2a Are any of your officers, directors, or trustees related to each other through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No

b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. Yes No

c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No

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

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

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

a Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No

b Do you or will you approve compensation arrangements in advance of paying compensation? Yes No

c Do you or will you document in writing the date and terms of approved compensation arrangements? Yes No

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

- d** Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? Yes No
- e** Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- f** Do you or will you record in writing both the information on which you relied to base your decision and its source? Yes No
- g** If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.
-
- 5a** Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. Yes No
- b** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for **setting** their own compensation?
- c** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?
Note: A conflict of interest policy is recommended though it is **not** required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.
-
- 6a** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- b** Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
-
- 7a** Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. Yes No
- b** Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. Yes No
-
- 8a** Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. Yes No
- b** Describe any written or oral arrangements that you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f** Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.
-
- 9a** Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. Yes No

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

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

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

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

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

Part VII Your History

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

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

Part VIII Your Specific Activities

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

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

Part VIII Your Specific Activities (Continued)

- 4a** Do you or will you undertake fundraising? If "Yes," check all the fundraising programs you do or will conduct. See instructions. **Yes** **No**
- | | |
|---|--|
| <input checked="" type="checkbox"/> mail solicitations | <input checked="" type="checkbox"/> phone solicitations |
| <input checked="" type="checkbox"/> email solicitations | <input checked="" type="checkbox"/> accept donations on your website |
| <input checked="" type="checkbox"/> personal solicitations | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input checked="" type="checkbox"/> government grant solicitations |
| <input checked="" type="checkbox"/> foundation grant solicitations | <input type="checkbox"/> Other |
- Attach a description of each fundraising program.
- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**
-
- 5** Are you affiliated with a governmental unit? If "Yes," explain. **Yes** **No**
-
- 6a** Do you or will you engage in economic development? If "Yes," describe your program. **Yes** **No**
- b** Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.
-
- 7a** Do or will persons other than your employees or volunteers develop your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**
- b** Do or will persons other than your employees or volunteers manage your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**
- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.
-
- 8** Do you or will you enter into joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. **Yes** **No**
-
- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. **Yes** **No**
- b** Do you provide childcare so that parents or caretakers of children you care for can be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- c** Of the children for whom you provide childcare, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
-
- 10** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. **Yes** **No**

Part VIII Your Specific Activities (Continued)

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

Part VIII Your Specific Activities (Continued)

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

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
 - a. Three years of financial information if you have not completed one tax year, or
 - b. Four years of financial information if you have completed one tax year. See instructions.
2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX has not been updated to provide for a 5th year. See instructions.

A. Statement of Revenues and Expenses

	Type of revenue or expense	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		(a) From 10/1/19 To 9/30/20	(b) From 10/1/20 To 9/30/21	(c) From 10/1/21 To 9/30/22	(d) From NA To NA	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	\$30,000	\$300,000	\$700,000	NA	\$1,030,000
	2 Membership fees received	0	0	0	NA	
	3 Gross investment income	150	1,500	3,500	NA	5,150
	4 Net unrelated business income	0	0	0	NA	0
	5 Taxes levied for your benefit	0	0	0	NA	0
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	0	5,000	40,000	NA	45,000
	7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)	0	0	0	NA	0
	8 Total of lines 1 through 7	30,150	301,500	703,500	NA	1,035,150
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	0	5,000	40,000	NA	45,000
	10 Total of lines 8 and 9	30,150	306,500	743,500	NA	1,080,150
Expenses	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)	0	0	0	NA	0
	12 Unusual grants	0	0	0	NA	0
	13 Total Revenue Add lines 10 through 12	\$30,150	\$306,500	\$743,500	NA	\$1,080,150
	14 Fundraising expenses	0	50,000	70,000	NA	
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	0	0	0	NA	
	16 Disbursements to or for the benefit of members (attach an itemized list)	0	0	0	NA	
	17 Compensation of officers, directors, and trustees	0	0	0	NA	
	18 Other salaries and wages	0	0	405,000	NA	
	19 Interest expense	0	0	0	NA	
	20 Occupancy (rent, utilities, etc.)	0	0	37,500	NA	
	21 Depreciation and depletion	0	5,000	5,000	NA	
	22 Professional fees	0	0	0	NA	
	23 Any expense not otherwise classified, such as program services (attach itemized list)	28,000	183,800	217,100	NA	
	24 Total Expenses Add lines 14 through 23	\$28,000	\$238,800	\$734,600	NA	

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

		Year End: 2020
		(Whole dollars)
Assets		
1	Cash	1 0
2	Accounts receivable, net	2 0
3	Inventories	3 0
4	Bonds and notes receivable (attach an itemized list)	4 0
5	Corporate stocks (attach an itemized list)	5 0
6	Loans receivable (attach an itemized list)	6 0
7	Other investments (attach an itemized list)	7 0
8	Depreciable and depletable assets (attach an itemized list)	8 0
9	Land	9 0
10	Other assets (attach an itemized list)	10 0
11	Total Assets (add lines 1 through 10)	11 0
Liabilities		
12	Accounts payable	12 0
13	Contributions, gifts, grants, etc. payable	13 0
14	Mortgages and notes payable (attach an itemized list)	14 0
15	Other liabilities (attach an itemized list)	15 0
16	Total Liabilities (add lines 12 through 15)	16 0
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 2,150
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18 2,150
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. See instructions.

- 1 a** Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. Yes No
- b** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2** Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes No
- 3** Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes No
- 4** Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? Yes No
- 5** If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
- The organization is not a private foundation because it is:
- a** 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
 - b** 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.
 - c** 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
 - d** 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, h, or i or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

- e 509(a)(4) – an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv) – an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(ix) – an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- h 509(a)(1) and 170(b)(1)(A)(vi) – an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- i 509(a)(2) – an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- j A publicly supported organization, but unsure if it is described in 5h or 5i. You would like the IRS to decide the correct status.

6 If you checked box h, i, or j in question 5 above, and you have been in existence more than 5 years, you must confirm your public support status. Answer line 6a if you checked box h in line 5 above. Answer line 6b if you checked box i in line 5 above. If you checked box j in line 5 above, answer both lines 6a and 6b.

- a (i) Enter 2% of line 8, column (e) on Part IX-A Statement of Revenues and Expenses _____
- (ii) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," state this.
- b (i) For each year amounts are included on lines 1, 2, and 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name and amount received from each **disqualified person**. If the answer is "None," state this.
- (ii) For each year amounts were included on line 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of Line 10, Part IX-A Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," state this.

7 Did you receive any unusual grants during any of the years shown on Part IX-A Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No

Part XI User Fee Information and Signature

You must include the correct user fee payment with this application. If you do not submit the correct user fee, we will not process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "Exempt Organizations User Fee" in the search box, or call Customer Account Services at 1-877-829-5500 for current information.

Enter the amount of the user fee paid: \$600.00

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here


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

David Spivak
(Type or print name of signer)

Secretary, Treasurer
(Type or print title or authority of signer)

Nov 20, 2019
(Date)

4325552

FILED *CH*
SECRETARY OF STATE
STATE OF CALIFORNIA

OCT -9 2019

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(104)

ARTICLES OF INCORPORATION
OF
TOPOS INSTITUTE

ARTICLE I

The name of this corporation is Topos Institute.

ARTICLE II

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes.

B. The specific and primary purpose of this corporation is to engage in charitable and educational activities within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any future United States internal revenue law (the "Code").

ARTICLE III

The name and address in this state of this corporation's initial agent for the service of process is:

David Spivak
2140 Shattuck Ave., Suite 610
Berkeley, CA 94704.

ARTICLE IV

The initial street and mailing address of the corporation is:

2140 Shattuck Ave., Suite 610
Berkeley, CA 94704.

ARTICLE V

A. This corporation is organized and operated exclusively for exempt purposes within the meaning of Section 501(c)(3) of the Code. Notwithstanding any other provision of these Articles, this corporation shall not carry on any activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code, or (2) by a corporation, contributions to which are deductible under Sections 170(c)(2), 2055(a)(2), 2106(a)(2)(A)(ii), 2522(a)(2), or 2522(b)(2) of the Code.

B. Except as permitted by law, no substantial part of the activities of this corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, nor shall this corporation participate in, or intervene in (including the publication or distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office.


ARTICLE VI

The property of this corporation is irrevocably dedicated to charitable purposes, and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member, if any, of this corporation, or any other private person. Upon the winding up and dissolution of this corporation and after paying or adequately providing for the debts and obligations of this corporation, the remaining assets shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and that has established its tax-exempt status under Section 501(c)(3) of the Code.

ARTICLE VII

Any amendment to these Articles of Incorporation shall require the written approval of the person(s) then holding the status of Designator of the corporation, as defined in the Bylaws of this corporation.

DATED: October 9, 2019



David Spivak, Incorporator

Topos Institute
EIN: 84-3431367



I hereby certify that the foregoing
transcript of 7 page(s)
is a full, true and correct copy of the
original record in the custody of the
California Secretary of State's office.

OCT 17 2019

AM

Date: _____

Alex Padilla

ALEX PADILLA, Secretary of State

Topos Institute
EIN: 84-3431367

**BYLAWS
OF
TOPOS INSTITUTE**

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**BYLAWS
OF
TOPOS INSTITUTE**

**ARTICLE I
PRINCIPAL OFFICE**

The principal office of this corporation shall be located in the county of Alameda, California.

**ARTICLE II
MEMBERSHIP**

This corporation shall have no voting members, but the Board of Directors may, by resolution, establish one or more classes of non-voting members and provide for eligibility requirements for membership and rights and duties of members, including the obligation to pay dues.

**ARTICLE III
DESIGNATORS**

Section 1. Naming of Designators. The Designators referred to in these Bylaws shall be David Spivak and Brendan Fong. A Designator shall serve for life or until a Designator resigns or becomes incapacitated, as defined in Section 3 below. After the death, incapacity, or resignation of the last remaining Designator, all rights reserved to the Designators under these Bylaws shall be exercised by the Board of Directors.

Section 2. Actions of Designators. Except for the power of each Designator to appoint, remove, or consent to the removal of its Designated Director, the Designators shall hold the rights and powers granted to the Designators under these Bylaws jointly and shall act by majority vote. All actions of the Designators shall be evidenced by a writing, signed by the Designators and delivered to an officer of this corporation, which shall be filed by the Secretary with the proceedings of the Board of Directors of this corporation. Any such writing may be signed in counterparts.

Section 3. Incapacity. A Designator's incapacity for purposes of these Bylaws shall be deemed to exist when it has been declared by a court of competent jurisdiction, or when a conservator for such Designator has been appointed, or upon execution of a certificate by a physician licensed to practice in the State of California or wherever such Designator may then reside, which states the doctor's opinion that such Designator is, by reason of advanced age, infirmity, mental or physical illness, or other disability, unable adequately to provide for his or her personal needs or to manage his or her financial affairs. The effective date of such incapacity shall be the date of the decree adjudicating the incapacity, the date of the decree appointing the conservator, or the date of the doctor's certificate, as the case may be.

Section 4. Authorization for Disclosure of Health Information. The Board of Directors may request in writing that a Designator provide to the Secretary of this corporation an Authorization for Use or Disclosure of Health Information (an "Authorization") in the form then required by applicable federal and state law, including if applicable the Health Information Portability and Accountability Act of 1996, authorizing such Designator's physician to examine the Designator and to disclose his or her physical or mental condition to this corporation in order to determine such Designator's incapacity or capacity for the purposes of these Bylaws.

Section 5. Determination of Incapacity by the Board. If a Designator fails to provide the Authorization within thirty days of receiving a written request from the Board of Directors, or if such Designator's physician refuses to honor such Authorization on the grounds that the Designator is not legally competent to execute an Authorization, the Board of Directors may make a determination of such Designator's incapacity or capacity for the purposes of these Bylaws based on its evaluation of the Designator's physical and mental condition. Any determination by the Board of a Designator's incapacity shall be made by a majority of directors then in office, and the effective date of such incapacity shall be the date of the Board's action.

ARTICLE IV BOARD OF DIRECTORS

Section 1. Powers. This corporation shall have powers to the full extent allowed by law. All powers and activities of this corporation shall be exercised and managed by the Board of Directors of this corporation directly or, if delegated, under the ultimate direction of the Board.

Section 2. Number of Directors. The number of directors shall be not less than three nor more than fifteen, with the exact authorized number of directors to be fixed from time to time by resolution of the Board of Directors.

Section 3. Limitations on Interested Persons. At all times, not more than 49% of the directors of this corporation may be interested persons. An interested person means either:

(a) any person currently being compensated by this corporation for services rendered to it within the previous twelve months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director in his or her capacity as director; or

(b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person.

Section 4. Selection and Term of Office of Directors. Except for the initial directors named by the incorporator, whom the incorporator shall categorize as either designated directors or elected directors, the directors of this corporation shall be chosen as follows:

A. Designated Directors. Each of the Designators shall have the right to designate one director to the Board of Directors from time to time. The effective date of any such designation shall be as provided therein. Unless otherwise provided in the designation,

designated directors shall be designated for a term of three years. Designated directors may be designated to serve any number of consecutive terms. Each designated director shall hold office until a successor has been designated.

B. Elected Directors. The directors then in office shall elect a number of directors equal to the authorized number of directors less the actual number of designated directors, each to a term of three years. Each elected director shall hold office until a successor has been elected.

Section 5. Vacancies. A vacancy shall be deemed to exist on the Board in the event that the actual number of directors is less than the authorized number for any reason. A vacancy in the position of an elected director may be filled by the remaining directors for the unexpired portion of the term. A vacancy in the position of a designated director may be filled only by the Designator for that director.

Section 6. Resignation and Removal. Resignations shall be effective upon receipt in writing by the Chair of the Board (if any), the President (if any), or the Secretary of this corporation, unless a later effective date is specified in the resignation. A Designator may remove his designated director at any time, with or without cause. The Board of Directors, by the vote of a majority of the directors then in office, may remove without cause any director at any time provided that any such removal by the Board of a designated director shall be effective only with the consent of the Designator who designated that director.

Section 7. Annual Meetings. A meeting of the Board of Directors shall be held at least once a year. Annual meetings shall be called by the Chair of the Board (if any), the President (if any), or any two directors, and noticed in accordance with Section 9 of this Article.

Section 8. Special Meetings. Special meetings of the Board of Directors may be called by the Chair of the Board (if any), the President (if any), or any two directors, and noticed in accordance with Section 9 of this Article.

Section 9. Notice. Notice of the annual meeting and any special meetings of the Board of Directors shall state the date, place, and time of the meeting and shall be given to each director at least four days before any such meeting if given by first-class mail or forty-eight hours before any such meeting if given personally or by telephone, including a voice messaging system, or by other electronic transmission such as e-mail, in compliance with Article X, Section 5, of these Bylaws.

Section 10. Waiver of Notice. The transactions of any meeting of the Board of Directors, however called and noticed and wherever held, shall be valid as though taken at a meeting duly held after proper call and notice, if a quorum is present, and if, either before or after the meeting, each of the directors not present provides a waiver of notice, a consent to holding the meeting, or an approval of the minutes in writing. The waiver of notice or consent need not specify the purpose of the meeting. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of a meeting shall also be deemed given to any director who attends the meeting without protesting the lack of adequate notice before the meeting or at its commencement.

Section 11. Quorum. A majority of the total number of directors then in office shall constitute a quorum, provided that in no event shall the required quorum be less than one-fifth of the authorized number of directors or two directors, whichever is larger. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, except as otherwise provided in Article III, Section 5 (determining Designator incapacity); Article IV, Section 6 (removing directors) and Section 12 (taking action without a meeting); Article V, Section 1 (appointing Board Committees); Article VII, Section 3 (approving self-dealing transactions); Article VIII, Section 2 (approving indemnification); and Article X, Section 6 (amending Bylaws), of these Bylaws or in the California Nonprofit Public Benefit Corporation Law. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for such meeting.

Section 12. Action Without a Meeting. Any action required or permitted to be taken by the Board may be taken without a meeting if all members of the Board shall individually or collectively consent to such action in writing. Such written consents shall be filed with the minutes of the proceedings of the Board, and shall have the same force and effect as the unanimous vote of such directors.

Section 13. Telephone and Electronic Meetings. Directors may participate in a meeting through use of conference telephone, electronic video screen communication, or other electronic transmission in compliance with Article X, Section 5, of these Bylaws so long as all of the following apply:

(a) each director participating in the meeting can communicate with all of the other directors concurrently, and

(b) each director is provided with the means of participating in all matters before the Board, including the capacity to propose, or to interpose an objection to, a specific action to be taken by this corporation.

Section 14. Standard of Care.

A. General. A director shall perform the duties of a director, including duties as a member of any Board Committee on which the director may serve, in good faith, in a manner such director believes to be in the best interest of this corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a director, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

(i) one or more officers or employees of this corporation whom the director believes to be reliable and competent as to the matters presented;

(ii) counsel, independent accountants, or other persons as to matters which the director believes to be within such person's professional or expert competence; or

(iii) a committee upon which the director does not serve that is composed exclusively of any combination of directors or persons described in (i) or (ii) above, as to matters within the committee's designated authority, provided that the director believes such committee merits confidence;

so long as in any such case, the director acts in good faith after reasonable inquiry when the need therefor is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Article VII below, a person who performs the duties of a director in accordance with this Section shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a corporation, or assets held by it, are dedicated.

B. Investments. Except with respect to assets held for use or used directly in carrying out this corporation's public or charitable activities, in managing and investing this corporation's investments, the Board shall adhere to the standards set forth in Paragraph A, above, and shall consider both the charitable purposes of this corporation and:

- (i) general economic conditions;
- (ii) the possible effect of inflation or deflation;
- (iii) the expected tax consequences, if any, of investment decisions or strategies;
- (iv) the role that each investment or course of action plays within the overall portfolio;
- (v) the expected total return from income and appreciation of investments;
- (vi) this corporation's other resources;
- (vii) the needs of this corporation to make distributions and to preserve capital; and
- (viii) an asset's special relationship or special value, if any, to the charitable purposes of this corporation.

Board decisions about an individual investment shall be made not in isolation but rather in the context of this corporation's portfolio of investments as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to this corporation.

Notwithstanding the above, no investment violates this Section where it conforms to either the intent of the donor as expressed in a gift instrument, or provisions authorizing such

investment contained in an instrument or agreement pursuant to which the assets were contributed to this corporation.

Section 15. Inspection. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents, and to inspect the physical properties of this corporation.

Section 16. Director Compensation. The Board of Directors may authorize, by resolution, the payment to a director of reasonable compensation for services as a director. The Board may authorize the advance or reimbursement to a director of actual reasonable expenses incurred in carrying out his or her duties as a director, such as for attending meetings of the Board and Board Committees.

Section 17. Executive Compensation Review. The Board of Directors (or a Board Committee) shall review any compensation packages (including all benefits) of the President or the chief executive officer and the Treasurer or chief financial officer, regardless of job title, and shall approve such compensation only after determining that the compensation is just and reasonable. This review and approval shall occur when such officer is hired, when the term of employment of such officer is renewed or extended, and when the compensation of such officer is modified, unless the modification applies to substantially all of the employees of this corporation.

ARTICLE V COMMITTEES

Section 1. Board Committees. The Board of Directors may, by resolution adopted by a majority of the directors then in office, create any number of Board Committees, each consisting of two or more directors, and only of directors, to serve at the pleasure of the Board. Appointments to any Board Committee shall be by a majority vote of the directors then in office. Board Committees may be given all the authority of the Board, except for the powers to:

- (a) set the number of directors within a range specified in these Bylaws;
- (b) elect directors or remove directors without cause;
- (c) fill vacancies on the Board of Directors or on any Board Committee;
- (d) fix compensation of directors for serving on the Board or any Board Committee;
- (e) amend or repeal these Bylaws or adopt new Bylaws;
- (f) adopt amendments to the Articles of Incorporation of this corporation;
- (g) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or repealable;

(h) create any other Board Committees or appoint the members of any Board Committees; or

(i) approve any merger, reorganization, voluntary dissolution, or disposition of substantially all of the assets of this corporation.

Board Committees shall report regularly on their activities to the full Board.

Section 2. Advisory Committees. The Board of Directors may establish one or more Advisory Committees to the Board. The members of any Advisory Committee may consist of directors or non-directors and may be appointed as the Board determines. On matters requiring Board authority, Advisory Committees shall be restricted to making recommendations to the Board or Board Committees, and implementing Board or Board Committee decisions and policies under the supervision and control of the Board or Board Committee. Advisory Committees shall report to the full Board as requested.

Section 3. Committee Supervision and Reliance. If a committee is composed and appointed as required by Section 1 above (concerning Board Committees), it may act with the authority of the Board to the extent and with the scope provided by the Board. Otherwise, the Board of Directors shall remain responsible for oversight and supervision of the committee as an Advisory Committee. If a committee meets the criteria of Article IV, Section 14.A.(iii), the individual directors may rely on it in discharging their fiduciary duties as provided in that subsection.

Section 4. Audit Committee. For any tax year in which this corporation has gross revenues of \$2 million or more, this corporation shall have an Audit Committee whose members shall be appointed by the Board of Directors, and who may include both directors and non-directors, subject to the following limitations: (a) members of the finance committee, if any, shall constitute less than one-half of the membership of the Audit Committee; (b) the chair of the Audit Committee may not be a member of the finance committee, if any; (c) the Audit Committee may not include any member of the staff, including the President or chief executive officer and Treasurer or chief financial officer; (d) the Audit Committee may not include any person who has a material financial interest in any entity doing business with this corporation; and (e) Audit Committee members who are not directors may not receive compensation greater than the compensation paid to directors for their Board service.

The Audit Committee shall: (a) recommend to the full Board of Directors for approval the retention and, when appropriate, the termination of an independent certified public accountant to serve as auditor; (b) subject to the supervision of the full Board, negotiate the compensation of the auditor on behalf of the Board; (c) confer with the auditor to satisfy the Audit Committee members that the financial affairs of this corporation are in order; (d) review and determine whether to accept the audit; and (e) approve performance of any non-audit services provided to this corporation by the auditor's firm.

Section 5. Diversity, Equity, and Inclusion Committee. This corporation shall have a Diversity, Equity, and Inclusion (DEI) Committee as an Advisory Committee whose members shall be appointed by the Board of Directors, and who may include both directors and

non-directors. The DEI committee shall: (a) recommend to the full Board of Directors a process for reviewing the diversity, equity, and inclusivity of the practices of this corporation; (b) appoint personnel to conduct the review process and, when appropriate, produce a report; (c) review and determine whether to accept the report; and (d) ensure the report is available to members of the public upon request.

Section 6. Meetings.

A. Of Board Committees. Meetings and actions of Board Committees shall be governed by and held and taken in accordance with the provisions of Article IV of these Bylaws concerning meetings and actions of the Board of Directors, with such changes in the content of those Bylaws as are necessary to substitute the Board Committee and its members for the Board of Directors and its members. Minutes shall be kept of each meeting of any Board Committee and shall be filed with the corporate records.

B. Of Advisory Committees. Subject to the authority of the Board of Directors, Advisory Committees may determine their own meeting rules and whether minutes shall be kept.

The Board of Directors may adopt rules for the governance of any Board or Advisory Committee not inconsistent with the provisions of these Bylaws.

ARTICLE VI OFFICERS

Section 1. Officers. The officers of this corporation shall be a Chair of the Board, a Secretary, and a Treasurer. This corporation may also have, at the discretion of the Board of Directors, a President and/or such other officers as may be appointed by the Board of Directors. Any number of offices may be held by the same person, except that the Secretary, the Treasurer, or the Chief Financial Officer, if any, may not serve concurrently as the President or Chair of the Board, if any.

Section 2. Election. Except for the initial officers appointed by the incorporator, the officers of this corporation shall be elected annually by the Board of Directors, and each shall serve at the pleasure of the Board, subject to the rights, if any, of an officer under any contract of employment.

Section 3. Removal. Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, with or without cause, by the Board of Directors or by an officer on whom such power of removal may be conferred by the Board of Directors.

Section 4. Resignation. Any officer may resign at any time by giving written notice to this corporation. Any resignation shall take effect on receipt of that notice by any other officer than the person resigning or at any later time specified by that notice and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to

make it effective. Any resignation is without prejudice to the rights, if any, of this corporation under any contract to which the officer is a party.

Section 5. Vacancies. A vacancy in any office for any reason shall be filled in the same manner as these Bylaws provide for election to that office.

Section 6. Chair of the Board. The Chair of the Board shall preside at all meetings of the Board of Directors, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws. If this corporation does not have a President, then the Chair of the Board shall also be the chief executive officer of this corporation and shall have the powers otherwise given to the President.

Section 7. President. The President, if any, shall be the chief executive officer of this corporation and shall, subject to control of the Board, generally supervise, direct and control the business and other officers of this corporation. The President, if any, shall have the general powers and duties of management usually vested in the office of president of this corporation and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 8. Secretary. The Secretary shall supervise the keeping of a full and complete record of the proceedings of the Board of Directors and its committees, shall supervise the giving of such notices as may be proper or necessary, shall supervise the keeping of the minute books of this corporation, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 9. Treasurer. The Treasurer shall be the chief financial officer of this corporation and shall supervise the charge and custody of all funds of this corporation, the deposit of such funds in the manner prescribed by the Board of Directors, and the keeping and maintaining of adequate and correct accounts of this corporation's properties and business transactions, shall render reports and accountings as required, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

ARTICLE VII CERTAIN TRANSACTIONS

Section 1. Loans. Except as permitted by Section 5236 of the California Nonprofit Public Benefit Corporation Law, this corporation shall not make any loan of money or property to, or guarantee the obligation of, any director or officer; provided, however, that this corporation may advance money to a director or officer of this corporation or any subsidiary for expenses reasonably anticipated to be incurred in performance of the duties of such director or officer so long as such individual would be entitled to be reimbursed for such expenses absent that advance.

Section 2. Self-Dealing Transactions. Except as provided in Section 3 below, the Board of Directors shall not approve, or permit this corporation to engage in, any self-dealing transaction. A self-dealing transaction is a transaction to which this corporation is a party and in

which one or more of its directors has a material financial interest, unless the transaction comes within California Nonprofit Public Benefit Corporation Law Section 5233(b).

Section 3. Approval. This corporation may engage in a self-dealing transaction if the transaction is approved by a court or by the Attorney General. This corporation may also engage in a self-dealing transaction if the Board determines, before the transaction, that (a) this corporation is entering into the transaction for its own benefit; (b) the transaction is fair and reasonable to this corporation at the time; and (c) after reasonable investigation, the Board determines that it could not have obtained a more advantageous arrangement with reasonable effort under the circumstances. Such determinations must be made by the Board in good faith, with knowledge of the material facts concerning the transaction and the director's interest in the transaction, and by a vote of a majority of the directors then in office, without counting the vote of the interested director or directors.

Where it is not reasonably practicable to obtain approval of the Board before entering into a self-dealing transaction, a Board Committee may approve such transaction in a manner consistent with the requirements above; provided that, at its next meeting, the full Board determines in good faith that the Board Committee's approval of the transaction was consistent with the requirements above and that it was not reasonably practical to obtain advance approval by the full Board, and ratifies the transaction by a majority of the directors then in office without the vote of any interested director.

ARTICLE VIII INDEMNIFICATION AND INSURANCE

Section 1. Right of Indemnity. To the fullest extent allowed by Section 5238 of the California Nonprofit Public Benefit Corporation Law, this corporation shall indemnify its agents, in connection with any proceeding, and in accordance with Section 5238. For purposes of this Article, "agent" shall have the same meaning as in Section 5238(a), including directors, officers, employees, other agents, and persons formerly occupying such positions; "proceeding" shall have the same meaning as in Section 5238(a), including any threatened action or investigation under Section 5233 or brought by the Attorney General; and "expenses" shall have the same meaning as in Section 5238(a), including reasonable attorneys' fees.

Section 2. Approval of Indemnity. On written request to the Board of Directors in each specific case by any agent seeking indemnification, to the extent that the agent has been successful on the merits, the Board shall promptly authorize indemnification in accordance with Section 5238(d). Otherwise, the Board shall promptly determine, by a majority vote of a quorum consisting of directors who are not parties to the proceeding, whether, in the specific case, the agent has met the applicable standard of conduct stated in Section 5238(b) or Section 5238(c), and, if so, shall authorize indemnification to the extent permitted thereby.

Section 3. Advancing Expenses. The Board of Directors may authorize the advance of expenses incurred by or on behalf of an agent of this corporation in defending any proceeding prior to final disposition, if the Board finds that:

(a) the requested advances are reasonable in amount under the circumstances;
and

(b) before any advance is made, the agent will submit a written undertaking satisfactory to the Board to repay the advance unless it is ultimately determined that the agent is entitled to indemnification for the expenses under this Article.

The Board shall determine whether the undertaking must be secured, and whether interest shall accrue on the obligation created thereby.

Section 4. Insurance. The Board of Directors may adopt a resolution authorizing the purchase of insurance on behalf of any agent against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, and such insurance may provide for coverage against liabilities beyond this corporation's power to indemnify the agent under law.

ARTICLE IX GRANTS ADMINISTRATION

Section 1. Purpose of Grants. This corporation shall have the power to make grants and contributions and to render other financial assistance for the purposes expressed in this corporation's Articles of Incorporation.

Section 2. Board of Directors Oversight. The Board of Directors shall exercise itself, or delegate, subject to its supervision, control over grants, contributions, and other financial assistance provided by this corporation. The Board shall approve a process for reviewing and approving or declining all requests for funds made to this corporation, which shall require such requests to specify the use to which the funds will be put, and include a mechanism for regular Board review of all grants made. The Board shall similarly approve a process for authorizing payment of duly approved grants to the approved grantee.

Section 3. Refusal; Withdrawal. The Board of Directors, in its absolute discretion, shall have the right to refuse to make any grants or contributions, or to render other financial assistance, for any or all of the purposes for which the funds are requested. In addition, the Board, in its absolute discretion, shall have the right to withdraw its approval of any grant at any time and use the funds for other purposes within the scope of the purposes expressed in this corporation's Articles of Incorporation, subject to any rights of third parties under any contract relating to such grant.

Section 4. Accounting. The Board of Directors shall determine under what circumstances to require that grantees furnish a periodic accounting to show that the funds granted by this corporation were expended for the purposes that were approved by the Board.

Section 5. Restrictions on Contributions. Unless otherwise determined by resolution of the Board of Directors in particular cases, this corporation shall retain complete control and discretion over the use of all contributions it receives, subject only to any charitable trust restrictions that apply to such contributions, and all contributions received by this

corporation from solicitations for specific grants shall be regarded as for the use of this corporation and not for any particular organization or individual mentioned in the solicitation.

ARTICLE X MISCELLANEOUS

Section 1. Fiscal Year. The fiscal year of this corporation shall end each year on September 30.

Section 2. Contracts, Notes, and Checks. All contracts entered into on behalf of this corporation must be authorized by the Board of Directors or the person or persons on whom such power may be conferred by the Board from time to time, and, except as otherwise provided by law, every check, draft, promissory note, money order, or other evidence of indebtedness of this corporation shall be signed by the person or persons on whom such power may be conferred by the Board from time to time.

Section 3. Annual Reports to Directors. The chief executive officer shall furnish an annual written report to all directors of this corporation containing the following information about this corporation's previous fiscal year:

- (a) the assets and liabilities, including the trust funds of this corporation, as of the end of the fiscal year;
- (b) the principal changes in assets and liabilities, including trust funds, during the fiscal year;
- (c) the revenue or receipts of this corporation, both unrestricted and restricted to particular purposes, for the fiscal year;
- (d) the expenses or disbursements of this corporation, for both general and restricted purposes, for the fiscal year; and
- (e) any transaction during the previous fiscal year involving more than \$50,000 between this corporation (or its parent or subsidiaries, if any) and any of its directors or officers (or the directors or officers of its parent or subsidiaries, if any) or any holder of more than ten percent of the voting power of this corporation or its parent or subsidiaries, if any, or any of a number of such transactions in which the same person had a direct or indirect material financial interest, and which transactions in the aggregate involved more than \$50,000, as well as the amount and circumstances of any indemnifications or advances aggregating more than \$10,000 paid during the fiscal year to any director or officer of this corporation. For each transaction, the report must disclose the names of the interested persons involved in such transaction, stating such person's relationship to this corporation, the nature of such person's interest in the transaction and, where practicable, the value of such interest.

The foregoing report shall be accompanied by any report thereon of independent accountants or, if there is no such report, the certificate of an authorized officer of this corporation that such statements were prepared without an audit from the books and records of

this corporation. The report and any accompanying material may be sent by electronic transmission in compliance with Section 5 of this Article.

Section 4. Required Financial Audits. This corporation shall obtain a financial audit for any tax year in which it receives or accrues gross revenue of \$2 million or more, excluding grant or contract income from any governmental entity for which the governmental entity requires an accounting. Whether or not they are required by law, any audited financial statements obtained by this corporation shall be made available for inspection by the Attorney General and the general public within nine months after the close of the fiscal year to which the statements relate, and shall remain available for three years (a) by making them available at this corporation's principal, regional, and district offices during regular business hours; and (b) either by mailing a copy to any person who so requests in person or in writing or by posting them on this corporation's website.

Section 5. Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board of Directors may adopt from time to time, the terms "written" and "in writing" as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or email, provided (a) for electronic transmissions from this corporation, this corporation has obtained an unrevoked written consent from the recipient to the use of such means of communication; (b) for electronic transmissions to this corporation, this corporation has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (c) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

Section 6. Amendments. Proposed amendments to these Bylaws shall be submitted in writing to the directors at least one week in advance of any Board meeting at which they will be considered for adoption. The vote of a majority of the directors then in office or the unanimous written consent of the Board of Directors shall be required to adopt a Bylaw amendment; provided, however, that no amendment to these Bylaws shall take effect without the written consent of each Designator.

Section 7. Governing Law. In all matters not specified in these Bylaws, or in the event these Bylaws shall not comply with applicable law, the California Nonprofit Public Benefit Corporation Law as then in effect shall apply.

Topos Institute
2140 Shattuck Ave., Suite 610
Berkeley, CA 94704
EIN: 84-3431367

SUPPLEMENTAL RESPONSES TO FORM 1023

Part I: Identification of Applicant.

Question 7: Authorized Representative. The names, firm, and address of the authorized representatives of Topos Institute (the "Institute") are:

Ingrid Mittermaier and Daren S. Garshelis
Adler & Colvin
135 Main Street, 20th Floor
San Francisco, California 94105

We attach a completed **Form 2848**.

Question 8: Paid Assistance. A supporter of the Institute will pay Patricia Tanski of DBA T² Strategy the approximate amount of \$9,000 for advice concerning the Institute's formation, and to assist in developing its mission. Ms. Tanski's address is:

Patricia Tanski
DBA T² Strategy
1 Cross Street
Amesbury, MA 01913.

Part II: Organizational Structure.

Question 1: Corporation. We attach a certified copy of the Articles of Incorporation of the Institute, filed with the Secretary of State of California on October 9, 2019. There have been no amendments to the Articles of Incorporation to date.

Question 5: Bylaws. We attach a copy of the Bylaws of the Institute, as adopted on October 17, 2019.

Part IV: Narrative Description of Past, Present, and Planned Activities.

The Institute is a not-for-profit scientific research and educational organization based in the San Francisco Bay Area. It will undertake research and related activities oriented toward establishing category theory as a tool for creating more sustainable, interoperable, and intelligible technology for the public good. Category theory is an emerging field of mathematics with the potential to change the way information flows throughout science, technology and

Topos Institute

EIN: 84-3431367

Supplemental Responses to Form 1023

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society. It is a framework that enables its users to create highly structured yet flexible networks of information.

A categorical design framework has the potential to facilitate effective, deliberate, and reliable communication between knowledge frameworks (disciplined systems for understanding a field) and information structures (ways of organizing data and other information) within and between areas of knowledge such as mathematics, natural sciences, and human sciences in a way that hasn't been possible until now. For example, Institute director, Secretary, and Treasurer David Spivak, Ph.D. has previously worked with NASA to apply category theory to increase public air safety through a new mathematical method for combining contractual guarantees on individual radar systems, pilot communications, collision avoidance systems, and ground control, helping them work in concert to form a system-wide guarantee on safe separation of airplanes throughout the national airspace.

The Institute will publish information and conduct educational activities to disseminate research results on categorical methods to a wide audience. It will cover both introductory as well as advanced topics, and both pure and applied research results. The Institute will make its research available to the public in a variety of ways. The primary output of the research will be peer-reviewed academic publications and a variety of talks, workshops, and conferences. The Institute's learning materials will contribute to the existing ecosystem of freely available expository material on category theory.

The Institute will hold public-facing outreach workshops beginning at the high school level. It will also engage in high-level technical presentations, bootcamps, and workshops with participants that may be in positions to put the Institute's research to use in ways that concretely benefit the public. The Institute will also host interns and visiting researchers to ensure the training of a new generation of practitioners of applied category theory. It also expects to host community-wide conferences such as the annual Applied Category Theory Conference.

The Institute also intends to engage in innovative ways to make its area of mathematics more accessible to the public. For example, the Institute may build technology tools that can be used to demonstrate its more abstract research results in a concrete manner. Additionally, the Institute may act as a "makerspace"—a focal point for members of the community who are interested in creating category theoretic foundations for their ideas to meet with like-minded people and work toward that goal.

The Institute believes that foundational research is critical to its mission, and at least half of the time spent by the Institute's core researchers will be protected for basic scientific

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and mathematical work. All Institute personnel will be encouraged to take a role in multiple internal teams, ensuring that while core researchers will spend a majority of their time conducting research, they will still have contact with the public and play a critical role in disseminating category theoretic ideas.

The Institute may also work with companies with an interest in its areas of research, and engage in “sponsored research.” If it decides to engage in this type of research, as anticipated in Treas. Reg. 1.501(c)(3)-1(d)(5)(iii)(c)(4), it will only work on projects selected based on scientific merit and contribution to the larger body of research being developed by the Institute. Any arrangement with a sponsor will ensure that the Institute retains full rights to timely publish the underlying research results to the broader public. Before engaging in any sponsored research, the Institute will form a research board to carefully review and select possible projects based on their scientific merit and potential contributions to the overall knowledge of the scientific community and the public.

The core of the Institute will be a research team led by well-known applied category theorists. Initially, Dr. Spivak will provide voluntary leadership. The Institute expects to hire faculty for training, workshops, and the development of educational materials. In its third year (2021-22), the Institute intends to hire two full-time PhD-level scientists with possible specializations in category theory, systems theory, graphical reasoning, programming languages, cognitive science, quantum foundations, and machine learning, to carry out its programs.

Part V: Compensation and Other Financial Arrangements with Key Personnel.

Question 1a: Compensation and Other Information Regarding Officers and Directors.

<u>Name of Director/Officer</u>	<u>Title</u>	<u>Compensation</u>
Ilyas Khan	Chair of the Board, Director	None
David Spivak	Secretary, Treasurer, Director	None
Edward Kmett	Director	None

The mailing address for all officers and directors is:

2140 Shattuck Ave., Suite 610
Berkeley, CA 94704.

Question 3a: Qualifications and Duties of Directors, Officers, and Key Personnel.

i. Ilyas Khan, Chair of the Board and Director.

Qualifications. Ilyas Khan, KSG, is the CEO and co-founder of Cambridge Quantum Computing. A fellow of St. Edmund's College at the University of Cambridge, Mr. Khan is also the Leader in Residence at the Judge Business School where he was instrumental in the establishment of a highly regarded business accelerator program that is focused on the technology sector. Mr. Khan was also the founding Chairman of The Stephen Hawking Foundation. He is a regular and extensive writer and commentator on topics relating to quantum computing and free will in the context of quantum information, and has a long-standing interest in the foundations of mathematics and category theory. Mr. Khan is a Life Member of the American Mathematical Society.

Duties and Hours. As Chair of the Board, Mr. Khan presides at all meetings of the Board of Directors and, subject to control of the Board, generally supervises, directs, and controls the business and other officers of the corporation. Mr. Khan has the general powers and duties of management usually vested in the office of president of a corporation and has such other powers and duties as may be prescribed by the Board or the Bylaws. He serves as many hours as are necessary to complete his responsibilities as Chair.

For duties and hours of directors, see paragraph *iv* below.

ii. David Spivak, Secretary, Treasurer, and Director.

Qualifications. David Spivak, Ph.D., is a research scientist in the Mathematics Department of the Massachusetts Institute of Technology in Cambridge, Massachusetts. He has also held a research position at the University of Oregon. Dr. Spivak is known for his pioneering work on applications of category theory to science and engineering, in particular to agent interactions involving communication, learning, and planning. He is the author of two popular introductory texts on category theory and its applications: Category Theory for the Sciences and An Invitation to Applied Category Theory. Dr. Spivak is also a founding editor of *Compositionality*, an open access journal for the mathematics research community. Dr. Spivak has received grant funding for his work from the U.S. Department of Defense, National Science Foundation and National Aeronautics and Space Administration, among others. He earned his Ph.D. in Mathematics from the University of California, Berkeley, and a B.S. in Mathematics from the University of Maryland, College Park.

Duties and Hours. As Secretary, Dr. Spivak supervises the keeping of a full and complete record of the proceedings of the Board and its committees, the giving of such notices as may be proper or necessary, and the keeping of the minute books of the corporation, among other duties as are usually vested in the office of Secretary. He has such other powers and duties as

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may be prescribed by the Board or the Bylaws. Dr. Spivak serves as many hours as necessary to complete his responsibilities as Secretary.

As Treasurer, Mr. Spivak supervises the charge and custody of all funds of the corporation, the deposit of such funds in the manner prescribed by the Board of Directors, and the keeping and maintaining of adequate and correct accounts of the corporation's properties and business transactions. He renders reports and accountings as required, and has such other powers and duties as may be prescribed by the Board or the Bylaws. Mr. Spivak serves as many hours as necessary to complete his responsibilities as Treasurer.

For duties and hours of directors, see paragraph *iv* below.

iii. Edward Kmett, Director.

Qualifications. Edward Kmett is a member of the research team at the nonprofit Machine Intelligence Research Institute (MIRI) in Berkeley, California. He is a prominent Haskell developer known for popularizing the use of lenses in functional programming. Mr. Kmett maintains a significant portion of all Haskell core libraries, covering topics such as automatic differentiation, category theory, graphics, SAT bindings, RCU schemes, tools for writing compilers, and more. Prior to joining MIRI, Mr. Kmett worked at S&P Global and the defense/aerospace company SM&A, and contributed to the Digital Asset Modelling Language (DAML), a smart contract language, at Digital Asset. Mr. Kmett studied at Eastern Michigan University, where he collected a double Bachelor's degree in Mathematics and Computer Science, Graduate Certificates in Bioinformatics and Artificial Intelligence (AI), a Master of Arts degree in Math, and a Master of Science degree in Computer Science.

For duties and hours of directors, see paragraph *iv* below.

iv. Duties and Hours of Directors.

Directors serve on the Board of Directors, which generally is expected to meet a minimum of once per year for as long as needed to cover all agenda items. Additional meetings will be held as needed. Under California corporate law governing nonprofit public benefit corporations like the Institute, the Board is responsible for overall direction and management of the Institute's activities and affairs, although the Board is permitted to delegate with supervision. Each director shall perform the duties of a director in good faith, in a manner the director believes to be in the best interests of the Institute, and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances.

Question 5a: Conflict of Interest Policy. We attach a copy of the Institute's Conflict of Interest Policy, adopted by Action of the Sole Incorporator on October 17, 2019.

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Question 6a-b: Non-fixed Payments of Compensation. The Institute will hire staff to conduct research on its behalf. As discussed in response to **Part VIII, Line 10**, below, the Institute intends to retain ownership of all patentable staff inventions and discoveries. If the Institute receives income from the sale or licensing of patented invention rights, the inventor of the patented technology will generally be entitled to receive one third of the net royalties received by the Institute, with the Institute retaining the remaining net royalties (see further details below). Thus, these arrangements will constitute non-fixed payments.

The Institute will take steps to ensure that under no circumstances will any royalty arrangement or other form of intellectual property rights provided by the Institute exceed what an organization exempt from tax under Section 501(c)(3) of the Internal Revenue Code may permissibly provide. Many Section 501(c)(3) organizations, including colleges and universities, hire staff to conduct scientific research in furtherance of their charitable missions. A tax-exempt organization is permitted to pay reasonable compensation to inventors.

In developing the allocation of intellectual property rights described above, the Institute has reviewed policies of many other Section 501(c)(3) organizations engaged in scientific research, and has confirmed that the above arrangement reflects standard practice by similar organizations for comparable positions. The Institute believes that its intellectual property policy is reasonable based on the responsibilities and duties that staff scientists and researchers will take on. Any financial benefit derived by a staff member will be a direct result of such staff member's contribution to the research activities of the Institute.

Furthermore, based on Institute directors' review of customary means of compensating researchers in the field, the Institute has concluded that the above intellectual property policy is necessary in order to attract and retain qualified staff. The participation of competent scientists and researchers is critical for the Institute to succeed in its highly-specialized research efforts. Thus, any benefit to staff in the form of the royalty payments described above will be incidental to accomplishing the Institute's charitable purpose.

The Institute also checked the box for **Line 6a** because it is possible that an officer or director of the Institute will be among the scientists and researchers receiving non-fixed payments pursuant to the above-described arrangement. At no time would more than a minority of the directors of the Institute constitute staff that might be paid by the Institute. Any such officer or director would be subject to exactly the same terms as the other staff members. The regulations accompanying Internal Revenue Code Section 4958 provide relevant guidance as to how an organization can determine the reasonableness of a particular compensation arrangement. For payments to be presumed reasonable under the Code, particular weight is given to an organization's obtaining and relying upon comparability data prior to determining compensation. Treas. Reg. 53.4958-6(a)(2). Relevant information to be considered includes compensation paid by similarly situated organizations, both taxable and tax-exempt, for functionally comparable positions. Treas. Reg. 53.4958-6(c)(2)(i). As discussed above, the Institute has obtained and relied upon such comparability data in determining its intellectual

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property policy. Before any such arrangement would be entered into with a “disqualified person” within the meaning of Section 4958, the disinterested directors of the Institute would review such arrangement, confirm that it conforms with the general arrangement for all the Institute’s scientists, review the comparability data, and only approve the arrangement if it confirms that it is reasonable and in the best interests of the Institute. The Board would also fully comply with the Institute’s conflict of interest policy.

Part VI: Benefits to Individuals and Organizations.

Question 1a-b: Goods, Services, or Funds Provided to Individuals and/or Organizations. As described in Part IV, the Institute will make educational resources and information available to the public in the form of written materials, workshops, and other educational content related to category theory, which may be helpful to individuals and/or organizations.

Part VIII: Specific Activities.

Question 4a: Fundraising Programs.

The Institute’s fundraising activities will primarily focus on three approaches:

1. Personal solicitations by Institute directors and other volunteers;
2. Grant funding from foundations and government; and
3. A donation opportunity through the Institute’s website.

The Institute does not anticipate phone, mail, or e-mail solicitations, though it may use these methods to implement personal solicitations and grant requests. The Institute does not plan to solicit donations of real property (boats, real estate etc.) or donations through another organization’s website.

Question 4b: Fundraising Contracts. Initially, the Institute will rely on its own directors and other volunteers to engage in fundraising. In the future, the Institute may contract with qualified fundraising professionals to plan, implement and document fundraising activities. The Institute has not entered into any such contracts to date. As revenues increase in the future, the Institute will consider adding permanent fundraising staff as needed.

Question 4d: Locales Where Fundraising Conducted. The Institute will focus its initial fundraising activities in California and Massachusetts, where its directors live and work. However, because category theory is of great interest to people throughout the United States as well as in other countries, the Institute has no plans to limit its fundraising activities by geographic area. The Institute has no plans either to fundraise for other organizations, or to allow other organizations to fundraise on its behalf or in its name.

Question 10: Intellectual Property. The Institute anticipates that patents, copyrights, processes, or formulas will be generated by its research. The Institute has adopted and will follow an intellectual property policy generally based on that of other public charities who conduct scientific research. The fundamental principles of the policy are:

1. The mission of the Institute is to generate and disseminate new knowledge for the public benefit. It will do that through research, which may result in development of information processes or tools that are suitable for technology transfer.
2. In order to fulfill its mission, the Institute must quickly and openly disseminate the results of its work, including those activities that result in technology transfer.
3. Technology transfer is subordinate to research, education, and dissemination. The Institute will consider licensing certain intellectual property rights, if licensing proves to be the most effective method of disseminating the results of the Institute's research to the public. Although certain intellectual property rights may possess significant commercial value, the realization of such value will always remain secondary to accomplishing the Institute's primary purpose of pursuing scientific research and contributing to the overall knowledge of the scientific community and the public in general. The Institute does not have, and does not contemplate, activities of the type ordinarily incidental to commercial or industrial operations. There is an institutional infrastructure and process for implementation and oversight.
4. The Institute will own the rights to the intellectual property in instances where intellectual property was generated with significant use of the Institute's resources. The distribution of any economic benefits will be made after reimbursing the Institute for direct costs. "Net royalties"—defined as gross royalties less the cost of patenting, protecting and preserving patent rights, maintaining patent rights, the licensing of patent and related property rights and such other costs, related patent infringement actions, taxes or reimbursement as may be reasonable or required by law—will be allocated one-third to the researcher/inventor and two-thirds to the Institute.

Part IX: Financial Data.

Line 23: Any Expense not Otherwise Classified.

Professional services: As explained in **Part IV**, David Spivak, Ph.D., will initially provide voluntary leadership at no cost to the Institute. The Institute also expects to contract for professional services, including human resources, bookkeeping, and events management. The Institute does not presently have any contracts executed for these services. As the Institute adds administrative and program staff in 2021, its demand for temporary and project staffing will diminish but continue at a reduced level. By 2021-22, the Institute may hire an in-house fundraiser.

Legal services: \$12,000 in 2019-20, and \$1,000 per year thereafter.

Conferences, meetings and conventions: \$4,000 in 2019-20, growing to \$109,900 in 2021-22 as the Institute sponsors a major annual conference, and numerous meetings, workshops and training sessions.

Travel: \$4,000 in 2019-20, growing to \$30,000 in 2021-22.

Meals and entertaining: \$0 initially, growing to \$700 in 2021-22.

Advertising and promotion: \$2,000 in 2019-20, growing to \$10,000 in 2021-22.

Office expense: \$1,000 in 2019-20, growing to \$9,000 in 2021-22.

Information technology: \$1,000 in 2019-20, growing to \$2,000 in 2021-22.

Dues and Subscriptions: \$0 initially, growing to \$500 in 2021-22.

Insurance: \$4,000 each year.

**TOPOS INSTITUTE
CONFLICT OF INTEREST POLICY**

Article I: Purpose

This conflict of interest policy is designed to foster public confidence in the integrity of Topos Institute (the "Charity") and to protect the Charity's interest when it is contemplating entering a transaction (defined below) that might benefit the private interest of a director, a corporate officer, the top management or top financial official, a person with substantial influence over the Charity, or other Insider Person, or an employee.

Article II: Definitions

As used throughout this policy, the terms below shall be defined as follows:

Person includes any individual or entity, including a trust, estate, partnership, association, company, or corporation.

Insider means a person with substantial influence over the Charity. The following four categories of persons are deemed to have substantial influence over the Charity, and therefore are considered "insiders" for the purposes of this policy:

1. Each member of the Board of Directors or other governing body.
2. The president, chief executive officer, chief operating officer, treasurer and chief financial officer, executive director, or any person with the responsibilities of any of these positions (whether or not the person is an officer of the Charity under the Charity's Bylaws and the California Corporations Code).
3. Any other person whom the Board, based on the facts and circumstances, determines to have substantial influence over the Charity. Such persons may include a founder of or a substantial contributor to the Charity, a person with managerial authority over the Charity, or a person with control over a significant portion of the Charity's budget (such as a key employee).
4. Any person who met any of the above definitions at any time during the five years before the proposed transaction.

Insider Person includes Insiders in any of the four categories above and any person described in either of the two categories below.

5. Spouses, ancestors, children, grandchildren, great-grandchildren, brothers, sisters, and the spouses of their children, grandchildren, great-grandchildren, brothers, and sisters of any Insider.
6. Any entity in which any combination of persons listed above in categories 1 – 5 holds more than 35 percent of the combined voting power, if the entity is a

business corporation; profits interests, if a partnership; or beneficial interest, if a trust or estate.

Interest means financial commitments, investments, obligations, economic benefits, receipt of compensation from the Charity, or other relationships between an interested person and the Charity.

Compensation means any payment for services rendered, whether as an employee or independent contractor, and includes direct and indirect remuneration as well as gifts or favors that are more than insubstantial.

A *conflict of interest* is present when, in the judgment of the body or individual determining whether a conflict exists, an Insider Person's or employee's stake in the transaction is such that it reduces the likelihood that an Insider's influence can be exercised impartially in the best interests of the Charity.

Transaction means any transaction, agreement, or arrangement between an Insider Person and the Charity, between any employee and the Charity, or between the Charity and any third party where an Insider Person or employee has an interest in the transaction or any party to it. Transactions specifically identified as presenting no conflict of interest by applicable law, or under a corporate policy adopted by the Board of Directors to govern certain similar transactions and impartially administered, are excepted from the term transaction for purposes of this policy. Nothing in this policy permits the Charity to engage in a transaction prohibited by law.

Article III: Procedures

1. Duty to Disclose

Each employee who is not an Insider Person shall disclose to the Secretary all material facts regarding his or her interest (including relevant affiliations) in any transaction being considered by the Charity (other than his or her own compensation as an employee). The employee shall make that disclosure promptly upon learning of the proposed transaction. If there is a question as to whether the employee is an Insider Person, the Secretary shall present this issue to the Board of Directors, and the Board shall resolve the matter.

Each Insider Person shall disclose to the Board, or to the Executive Committee or other Board Committee empowered to approve a specific transaction or type of transaction ("Committee"), all material facts regarding his, her, or its interest (including relevant affiliations) in the transaction. The Insider Person shall make that disclosure promptly upon learning of the proposed transaction. Insiders shall make disclosures on behalf of Insider Persons related to them unless the related Insider Person does so. (Committee powers and procedures depend on state corporate law and the authority properly delegated to the Committee by the Board. Committee actions taken under this policy must also comply with such law and authority.)

2. *Determining Whether a Conflict of Interest Exists*

With regard to an employee who is not an Insider Person, the Secretary shall determine whether a conflict of interest exists.

With regard to an Insider Person, the Board or Committee shall determine if a conflict of interest exists. The Insider(s) and any other Insider Person(s) involved with the transaction shall not be present during the Board or Committee's discussion or determination of whether a conflict of interest exists, except as provided in Article IV below.

3. *Procedures for Addressing a Conflict of Interest*

Once a conflict of interest has been found:

With regard to an employee who is not an Insider Person, the Secretary shall ascertain that all material facts regarding the transaction and the employee's conflict of interest have been disclosed, and decide the appropriate response by the Charity, taking into consideration the seriousness of the conflict.

With regard to an Insider Person, the Board or Committee shall follow the procedures set forth in Article IV in order to decide what measures are needed to protect the Charity's interests in light of the nature and seriousness of the conflict, to decide whether to enter into the transaction and, if so, to ensure that the terms of the transaction are appropriate. In the case of an Insider who is a director, the director shall not vote on any transaction in which the director has an interest, and the remaining Board or Committee members shall decide the matter.

Article IV: Review by the Board or Committee

The Board or Committee may ask questions of and receive presentation(s) from the Insider(s) and any other Insider Person(s), but shall deliberate and vote on the transaction in their absence. The Board or Committee shall ascertain that all material facts regarding the transaction and the Insider Person's conflict of interest have been disclosed to the Board or Committee, and shall compile appropriate data to ascertain whether the proposed transaction is fair and reasonable to the Charity.

After exercising due diligence, which may include investigating alternatives that present no conflict, the Board or Committee shall determine whether the transaction is in the Charity's best interest, for its own benefit, and whether it is fair and reasonable to the Charity. If the transaction involves a director with a material financial interest, the Board or Committee shall also determine that the corporation could not have obtained a more advantageous arrangement with reasonable effort under the circumstances.

If the transaction involves a director with a material financial interest, the transaction may then be approved by a vote of the majority of the directors then in office, not including any interested directors. If it is not reasonably practical to obtain advance approval by the full Board in this way, a Committee may approve the transaction with the director by a vote of a majority of the Committee members, not counting any interested Committee members. Then, at the next Board meeting, the transaction must be ratified by the full Board, again by a

vote of a majority of directors then in office not counting any interested directors. If the transaction does not involve a director with a material financial interest, the transaction can be approved by the Board or Committee by majority vote of those present at a meeting for which quorum requirements have been met.

Article V: Records of Proceedings

The minutes of any meeting of the Board and any Committee pursuant to this policy shall contain the name of each Insider Person who disclosed or was otherwise determined to have an interest in a transaction; the nature of the interest and whether it was determined to constitute a conflict of interest; any alternative transactions considered; the members of the Board or Committee who were present during the debate on the transaction, those who voted on it, and to what extent Insider Persons were excluded from the deliberations; any comparability data or other information obtained and relied upon by the Board or Committee and how the information was obtained; and the result of the vote, including, if applicable, the terms of the transaction that was approved and the date it was approved.

The records must be prepared by the later of the next meeting of the Board or Committee or 60 days after the final action of the Board or Committee with respect to the transaction, and must be approved by the Board or Committee within a reasonable time afterwards.

Article VI: Annual Disclosure and Compliance Statements

Each director, each corporate officer, the top management official, the top financial official, and each employee of the Charity, and others that the Charity may identify, shall annually sign a statement, that:

- affirms that the person has received a copy of this conflict of interest policy, has read and understood the policy, and has agreed to comply with the policy; and
- for certain individuals, discloses the person's financial interests and family relationships that could give rise to conflicts of interest.

All such statements returned to the Charity shall be retained in a safe place with the other important records of the Charity.

Article VII: Past Transactions; Violations

If the Secretary has reasonable cause to believe that an employee who is not an Insider Person of the Charity has failed to disclose actual or possible conflicts of interest, he or she shall inform such employee of the basis for this belief and afford the employee an opportunity to explain the alleged failure to disclose. If, after hearing the employee's response and making further investigation as warranted by the circumstances, the Secretary determines that the employee has failed to disclose an actual or possible conflict of interest, the Secretary shall take appropriate disciplinary and corrective action.

If the Board has reasonable cause to believe that an Insider of the Charity has failed to disclose actual or possible conflicts of interest, including those arising from a transaction with a related Insider Person, it shall inform such Insider of the basis for this belief and afford the Insider an opportunity to explain the alleged failure to disclose. If, after hearing the Insider's response and making further investigation as warranted by the circumstances, the Board or Committee determines that the Insider has failed to disclose an actual or possible conflict of interest, the Board or Committee shall take appropriate disciplinary and corrective action.

In situations where a transaction involving a conflict of interest is discovered after it has already occurred or begun (because, for example, the interest was inadvertently not disclosed prior to the transaction, or the Charity's leadership did not realize that a review was necessary or advantageous), the Board or Committee shall conduct a review as described above in Article IV, and determine whether disciplinary or corrective action is possible or warranted. In appropriate cases, the Board or Committee may determine, upon completion of the review, that ratification of the transaction is in the Charity's best interest, for its own benefit, and is fair and reasonable to the Charity.

Article VIII: Annual Reviews

To ensure that the Charity operates in a manner consistent with its charitable purposes and its status as an organization exempt from federal income tax, the Board shall authorize and oversee an annual review of the administration of this conflict of interest policy. The review may be written or oral. The review shall consider the level of compliance with the policy, the continuing suitability of the policy, and whether the policy should be modified and improved.

Article IX: Legal Standards

The Charity and its directors and officers shall adhere to fiduciary duty and conflict of interest rules imposed by law, including those contained in Section 4958 and other sections of the Internal Revenue Code and Sections 5231, 5233, and other sections of the California Nonprofit Public Benefit Corporation Law.

Version dated October 9, 2019

**TOPOS INSTITUTE
CONFLICT OF INTEREST POLICY:
ACKNOWLEDGMENT AND FINANCIAL INTEREST DISCLOSURE STATEMENT**

Topos Institute (“the Charity”) follows a conflict of interest policy designed to foster public confidence in our integrity and to protect our interest when we are contemplating entering a transaction or arrangement that might benefit the private interest of a director, a corporate officer, our top management official and top financial official, any person with substantial influence over the Charity, or other Insider Persons, or an employee.

Part I. Acknowledgment of Receipt

To promote awareness of and compliance with the policy, we provide each director, each corporate officer, the top management official, the top financial official, and each employee of the Charity, with a copy of the policy, and ask each to acknowledge receipt of, and agree to comply with, the policy, by completing this Part I.

I hereby acknowledge that I have received a copy of the conflict of interest policy of Topos Institute, have read and understood it, and agree to comply with its terms.

Signature

Date

Printed Name

Part II. Disclosure of Financial Interests (directors, corporate officers, top management official, top financial official, and key employees only)

We are required annually to file Form 990 with the Internal Revenue Service, and the form we file is available to the public. In order to complete Form 990 fully and accurately, we need each officer, director and key employee (defined below) to disclose the information requested in this Part II.

A “conflict of interest,” for purposes of Form 990, arises when a person in a position of authority over an organization, such as an officer, director, or key employee, may benefit financially from a decision he or she could make in such capacity, including indirect benefits such as to family members or businesses with which the person is closely associated.¹ Only financial interests must be listed on this disclosure form.

The purpose of this disclosure is to provide the Board of Directors or other governing body with a meaningful opportunity to determine whether a conflict of interest exists, by disclosing any interest that could give rise to a conflict of interest. Complete, accurate disclosure gives the governing body information it needs to fulfill its fiduciary obligations and to make decisions that are in the best interest of the organization.

¹ This definition applies for purposes of this Part II disclosure form and may be more limited than the definition of a conflict of interest under the Charity’s policy.

Part II To be completed by each director, corporate officer, top management official, top financial official, and "key employee" of the Charity. "Key employee" means an employee whose total annual compensation (including benefits) from the organization and its affiliates is more than \$150,000 and who (a) has responsibilities or influence over the organization similar to that of officers, directors, or trustees; or (b) manages a program that represents 10% or more of the activities, assets, income, or expenses of the organization; or (c) has or shares authority to control 10% or more of the organization's capital expenditures, operating budget, or compensation for employees.

Please check ONE of the following boxes:

My interests and relationships have not changed since my last disclosure of interests. [Proceed to signature block below. Do not complete the tables.]

OR

I hereby disclose or update my interests and relationships that could give rise to a conflict of interest: [Complete the table below. Use additional pages as needed.]

Family Relationships	Names of those presenting a potential conflict of interest
Include spouse/domestic partner, living ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great grandchildren, and spouses/domestic partners of brothers, sisters, children, grandchildren, and great grandchildren	

Type of interest	Description of interest that could lead to a conflict of interest
Transactions or arrangements with the Charity	
Transactions or affiliations with other organizations	
Substantial business or investment holdings	
Transactions or affiliations with businesses	

I am not aware of any financial interest involving me or a family member that could present a conflict of interest that I have not disclosed either above or in a previous disclosure statement.

Signature

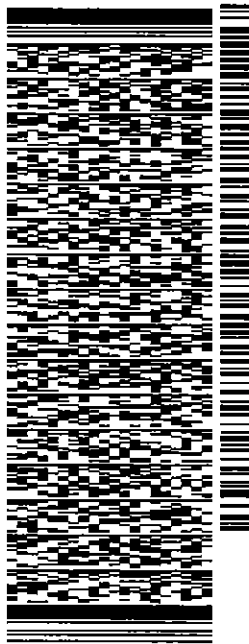
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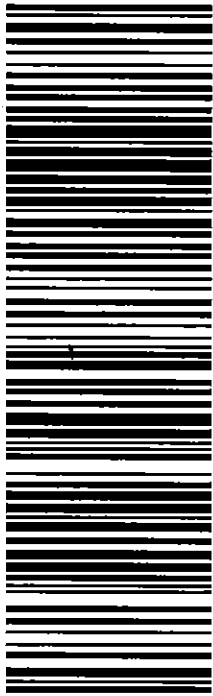
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2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number. Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$1,000, e.g. jewelry, precious metals, negotiable instruments and other items listed in our ServiceGuide. Written claims must be filed within strict time limits, see current FedEx Service Guide.