

1. ELIGIBLE APPLICANT DOCUMENTATION

Desert Mountain Resource Conservation & Development Council (DMRC&D) is a 501(c)(3) nonprofit organization, pursuant to both the IRS standard for tax exempt status and the IRWM Guidelines as defined in Appendix B.

DMRC&D has been a solvent nonprofit organization, in good standing with the California Secretary of State and Internal Revenue Service. It's now fourteen year history as a facilitator of regional projects has produced close relationship with State and Federal grantor agencies. Since the defunding of Resource Conservation & Development Councils in 2011 by Congress, DMRC&D has maintained robust activity through numerous grants and in close conjunction with regional partners and local stakeholders.

DMRC&D maintains a partnership with Inyo-Mono Integrated Regional Water Management Program (IRWMP) through membership and continued attendance at regular meetings. Inyo-Mono IRWMP's many members are also within DMRC&D's service region, and as such, have relationship with DMRC&D. All seven project proponents have a prior and good-standing relationship with DMRC&D.

DMRC&D retains Certified Public Accountant (CPA) services through Werner Accounting Services. This resource ensures a high level of accounting acumen and financial oversight for all bookkeeping and fiscal agency practices by DMRC&D. Werner Accounting Services are consulted on a routine basis to ensure sophisticated and accurate accounting practices.

DMRC&D maintains further resources an active membership with both the California Association of Resource Conservation & Development Councils as well as the National Association of Resource Conservation & Development Councils.

For IRS Determination Letter and the endorsed Articles of Incorporation for DMRC&D, please see attached.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 15 2001

Employer Identification Number:
77-0497819

DLN:
17053101002041

Contact Person:
ROBERTA VAN METER ID# 52624

Contact Telephone Number:
(877) 829-5500

THE MOJAVE DESERT-MOUNTAIN RESOURCE
CONSERVATION AND DEVELOPMENT
C/O CITY OF RIDGECREST
100 W CALIFORNIA AVE
RIDGECREST, CA 93555

Accounting Period Ending:
December 31

Foundation Status Classification:
509(a)(1)

Advance Ruling Period Begins:
March 4, 2000

Advance Ruling Period Ends:
December 31, 2004

Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and

Letter 1045 (DO/CG)

THE MOJAVE DESERT-MOUNTAIN RESOURCE

contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

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

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

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

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling

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period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

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

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

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Evidence you submitted with your application shows that you may engage in lobbying activities. Section 501(c)(3) of the Code specifically prohibits lobbying as a substantial part of your activities. If you do not wish to be subject to the test of substantiality under section 501(c)(3), you may elect to be covered under the provisions of section 501(h) of the Code by filing Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation. Section 501(h) establishes ceiling amounts for lobbying expenditures.

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THE MOJAVE DESERT-MOUNTAIN RESOURCE

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

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

Sincerely yours,



Steven T. Miller
Director, Exempt Organizations

Enclosure(s):
Form 872-C

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 14 2005

Employer Identification Number:
77-0497819

DLN:
17053085787025

MOJAVE DESERT-MOUNTAIN RESOURCE
CONSERVATION AND DEVELOPMENT COUN
1525 N MORMA ST STE C
RIDGECREST, CA 93555-0000

Contact Person: CHRIS BROWN ID# 31503
Contact Telephone Number:
(877) 829-5500
Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated JUNE 2001, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:30 a.m. - 5:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)

Internal Revenue Service

Director, EO Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Employer Identification Number:
77-0497819

Document Locator Number:
17053-085-78702-5

Toll Free Number: 877-829-5500
FAX Number: 513-263-3756

Date: April 7, 2005

MOJAVE DESERT-MOUNTAIN RESOURCE CONSERVATION AND
DEVELOPMENT COUN
1525 N NORMA ST STE C
RIDGECREST, CA 93555

Acknowledgement of Your Request

We received your Form 8734, Support Schedule for Your Advance Ruling, or other information regarding your public support status. When communicating with us, please refer to the employer identification number and document locator number shown above.

Your tax exempt status under section 501(c)(3) of the Internal Revenue Code remains in effect.

What Happens Next?

The information you submitted was entered into our computer system at our processing center in Covington, Kentucky, and has been sent to our Cincinnati office for initial review. We approve some cases based on this review. If this is the case, you will receive a letter stating that you are a publicly supported organization.

If the review indicates that additional information or changes are necessary, your case will be assigned to an Exempt Organization Specialist in Cincinnati who will call or write you. We assign cases in the order we receive them.

If the additional information indicates that you meet one of the public support tests, you will receive a letter stating that you are a publicly supported organization. If the public support tests are not met, we will send you a letter re-classifying you as a private foundation. That letter will tell you why we believe you do not meet the public support tests, and will include a complete explanation of your appeal rights.

How long will this process take?

Normally, you may expect to hear from us within 120 days. If you do not, you may call our toll free number between the hours of 8:30 a.m. and 5:30 p.m. Eastern Time. Please have your identification numbers available so that we can identify your case. If you would rather write than call, please include a copy of this notice with your correspondence.

OGDEN UT 84201-0046

In reply refer to: 0423374874
June 16, 2009 LTR 252C E0
77-0497819 000000 00 000
00003914
BODC: TE

DESERT MOUNTAIN RESOURCE
CONSERVATION AND DEVELOPMENT COUNC
% MARIE BRASHEAR INTERIM TREASURER
1525 N NORMA ST STE C
RIDGECREST CA 93555-6536

031780

Taxpayer Identification Number: 77-0497819

Dear Taxpayer:

Thank you for the inquiry dated May 04, 2009.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,



Kim L. Tolsma
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):
Copy of this letter



Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550286
June 29, 2009 LTR 4168C 0
77-0497819 000000 00 000
00030990
BODC: TE

DESERT MOUNTAIN RESOURCE
CONSERVATION AND DEVE COUNCIL
% MARIE BRASHEAR INTERIM TREASURER
1525 N NORMA ST STE C
RIDGECREST CA 93555-6536



032723

Employer Identification Number: 77-0497819
Person to Contact: Vaida Singleton
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of June 01, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in June 2001, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Westcott
Manager, EO Determinations

ATTACHMENT (A)
TO APPLICATION FOR RECOGNITION OF EXEMPTION 501(c)(3)

Mojave Desert - Mountain Resource Conservation and Development Council

Part I.10.a (Articles of Incorporation)

Dated: April 2, 2001(Page 1.)

Articles of Incorporation number 2231008 dated March 24, 2000 are attached.

ARTICLES OF INCORPORATION

ENDORSED - FILED
in the office of the Secretary of State
of the State of California

MAR 24 2000

BILL JONES, Secretary of State

ONE: The name of this corporation is
The "Mojave Desert-Mountain
Resource Conservation and
Development Council".

TWO: 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. The specific purposes for which this corporation is organized are to associate those persons who are representatives of Resource Conservation Districts, County Supervisors, City Governments, Tribal Councils and other Sponsors at Large to provide charitable assistance to the general public within the Council area as a way of meeting the following Mission Statement in implementing the Area Plan of the RC&D Council.

"The Mojave Desert - Mountain RC&D Council will enhance the quality of life and achieve economic growth while protecting the environment."

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

Peter Lounsbury
Mojave Desert-Mountain RC&D Council
c/o City of Ridgecrest
100 West California Avenue
Ridgecrest, CA 93555

FOUR: (a) This corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

(b) Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (2) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

(c) No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of, or in opposition to, any candidate for public office.

FIVE: The names and addresses of the persons appointed to act as the initial Directors of this corporation are:

Name	Address
J. Peter Lounsbury	Mojave Desert Resource Conservation District 18484 Highway 18, Suite 195 Apple Valley, CA 92307
Don Maben	County of Kern Supervisor Perez's Office 1775 Highway 58 Mojave, CA 93501
George R. Parker	Mojave Water Agency 22450 Headquarters P.O. Box 1089 Apple Valley, CA 92307
Keith R. Haan	City of Ridgecrest Community and Economic Development 100 West California Avenue Ridgecrest, CA 93555

SIX: The property of this corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of the organization shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.

On the dissolution or winding up of the corporation, its assets remaining after payment of, or provision for payment of, all debts and liabilities of this corporation, shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

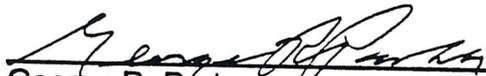
Date: March 26, 1999



J. Peter Lounsbury Director



Don Maben Director

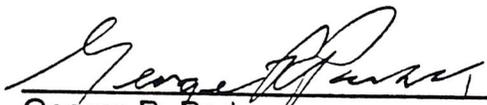

George R. Parker _____ Director


Keith R. Haan _____ Director

We, the above-mentioned initial directors of this corporation, hereby declare that we are the persons who executed the foregoing Articles of Incorporation, which execution is our act and deed.


J. Peter Lounsbury _____ Director


Don Maben _____ Director


George R. Parker _____ Director


Keith R. Haan _____ Director