



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

Date:

November 28, 2018

Person to contact/ID number:

Mr. Flammer #0203064

Contact telephone number:

877-829-5500

CASCADEL MUTUAL WATER COMPANY
% STAN EGGINK
59491 LOMA LINDA DR
NORTH FORK, CA 93643

Dear Sir or Madam:

We're responding to your letter dated August 30, 2018 requesting copies of your organization.

Your copies are enclosed.

If you have questions, you can contact the person listed above.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Your Copies

Cascadel Mutual
Water Company
c/o Roger Tucker
P.O. Box 321
North Fork, CA 93643

Edwin Brown
202-622-7672
CP:E:EO:T:3

DEC 5 1995

Internal Revenue Code: 501(c)(12)
Employer Identification Number: 94-2448048
Key District: Western (Los Angeles, CA)
Accounting Period Ending: April 30
Form 990 Required: Yes

Dear Applicant:

Based on information 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 the section indicated above. Your exemption will be effective in all years in which 85% or more of your income consists of amounts collected from members for the sole purpose of meeting losses and expenses.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during the calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other federal taxes, please contact your key District Director.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than

Cascade Mutual Water Company

\$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. 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 \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. 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 required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

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.

Contributions to your organization are not deductible by donors under section 170(c)(2) of the Code. Under section 6113, any fund-raising solicitation (including a solicitation for membership dues payment) you make must include an express statement (in a conspicuous and easily recognizable format) that contributions and gifts are not deductible as charitable contributions for federal income tax purposes. This does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless the failure is due to reasonable cause. See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

Cascadel Mutual Water Company

You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,

~~Edward K. Karcher~~

Edward K. Karcher
Chief, Exempt Organizations
Technical Branch 3

cc: DD, Western (Los Angeles, CA)
Attn: EO Group

cc: Michael P. Dowling, Esq.
6051 N. Fresno Street, Suite 200
Fresno, CA 93710

Cascadel Mutual Water Company
P.O. Box 321
North Fork, CA 93643

Edwin Brown
(202) 622-7672
CP:E:EO:T:3

APR 28 1995

Dear Applicant:

Your key district office recently referred your application for recognition of exemption to our office.

In view of our current backlog, we may not be able to begin processing your case for approximately 60-90 days. If you have any questions after that time, please contact the person whose name and telephone number are shown above.

Sincerely yours,

(signed) Edward Karcher

Edward Karcher
Chief, Exempt Organizations
Technical Branch 3

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91755-7406

DEPARTMENT OF THE TREASURY

Date: APR 13 1995

Employer Identification Number:
94-2448048
Case Number:
955084022
Contact Person:
EARL KNIGHT
Contact Telephone Number:
(213) 725-6619

CASCADEL MUTUAL WATER COMPANY
C/O ROGER TUCKER
P O BOX 321
NORTH FORK, CA 93643

Dear Applicant:

We received your application for recognition of exemption from Federal income tax.

We referred your application to our National Office for ruling and they will reply direct to you. If you have any questions, please write to:

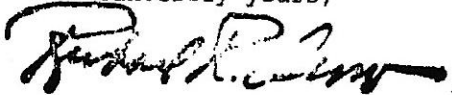
Assistant Commissioner (E) Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224
Attention: F:EO

If you do not receive a decision on your application by the date the annual information return for exempt organizations is due, file that return by the due date. File either Form 990, Return of Organization Exempt From Income Tax, or Form 990-PF, Return of Private Foundation or Section 4947((a)(1) Trust Treated as a Private Foundation, whichever is applicable. Check the block on the return indicating an application is pending.

Please see the instructions for those returns to determine if any other returns are required.

Thank you for your cooperation.

Sincerely yours,



Richard R. Orosco
District Director

Power of Attorney and Declaration of Representative

OMB No. 1545 0150
 Expires 2-29-96

▶ For Paperwork Reduction and Privacy Act Notice, see the instructions.

Part I Power of Attorney (Please type or print.)

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

Taxpayer name(s) and address CASCADEL MUTUAL WATER COMPANY P.O. Box 321 North Fork, CA 93643	Social security number(s) _____ _____ _____ Daytime telephone number (209) 877-2289	Employer identification number 94:2448048 Plan number (if applicable)
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hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

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

Name and address MICHAEL P. DOWLING, ESQ. 6051 N. Fresno Street, Suite 200 Fresno, CA 93710	CAF No. None Telephone No. (209) 432-4500 Fax No. (209) 432-4590 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address RICHARD M. AARON, ESQ. 6051 N. Fresno Street, Suite 200 Fresno, CA 93710	CAF No. 9005-20108R Telephone No. (209) 432-4500 Fax No. (209) 432-4590 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax Matters

Type of Tax (Income, Employment, Excise, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
NON-PROFIT CORP;	1024	1963 to 1995
Application For Recognition		
Of Exemption; 501(a)		

4 Specific Use Not Recorded on Centralized Authorization File (CAF).— If the power of attorney is for a specific use not recorded on CAF, please check this box. (See Line 4—Specific Uses Not Recorded on CAF on page 3.) ▶

5 Acts Authorized.—The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below) or the power to sign certain returns (see Line 5—Acts Authorized on page 4).
 List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

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

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

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

Name of representative to receive refund check(s) ▶ _____


7 Notices and Communications.—Notices and other written communications will be sent to the first representative listed in line 2.

- a If you also want the second representative listed to receive such notices and communications, check this box
- b If you do not want any notices or communications sent to your representative, check this box

8 Retention/Revocation of Prior Power(s) of Attorney.—The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

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

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



Signature

6-15-95
Date

Treasurer

Title (if applicable)

ROGER TUCKER

Print Name

Signature

Date

Title (if applicable)

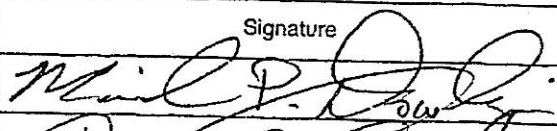
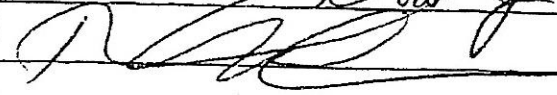
Print Name

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 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 (i.e., spouse, parent, 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 Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(a)(7) of Treasury Department Circular No. 230.

▶ If this declaration of representative is not signed and dated, the power of attorney will be returned.

Designation—Insert above letter (a–h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date
a	California		6/15/95
a	California		6/15/95

DOWLING, MAGARIAN, AARON & HEYMAN

INCORPORATED

ATTORNEYS AND COUNSELORS AT LAW
6051 NORTH FRESNO STREET, SUITE 200
FRESNO, CALIFORNIA 93710

TELEPHONE (209) 432-4500
FACSIMILE (209) 432-4590

ADMINISTRATOR
CLAUDETTE S. PARR

MICHAEL D. DOWLING
RICHARD M. AARON
KENT F. HEYMAN
BRUCE S. FRASER
WILLIAM J. KEELER, JR.
JOHN C. GANAHL
SHEILA M. SMITH
ADOLFO M. CORONA
PHILIP D. KOPP
FRANCINE M. KANNE
JOHN G. KERKORIAN
RICHARD E. HEATTER
CHRISTOPHER A. BROWN
JAMES C. SHERWOOD
MARK D. MAGARIAN
MICHAEL P. DOWLING

October 17, 1995

FILE NO. 6972.00

DONALD J. MAGARIAN
DANIEL K. WHITEHURST
MORRIS M. SHERR
BLAINE PETTIT
OF COUNSEL

RECEIVED
OCT 23 1995
Exempt Organization
Billings Branch

Mr. Ed Brown
Internal Revenue Service
1111 Constitution Avenue Northwest
Washington D.C. 20224
CP: E: EO: T:3

Re: Cascadel Mutual Water Co.

Dear Mr. Brown:

This letter will serve as a supplement to Cascadel Mutual Water Co.'s exemption application currently on file with your office. Enclosed is a conformed copy of the Restated Articles of Incorporation of Cascadel Mutual Water Co. which were amended subsequent to submission of the application in March of 1995.

Cascadel Mutual Water Co. is a non-profit mutual benefit corporation organized under California's Non-Profit Mutual Benefit Corporation Law.

Recently, Cascadel Mutual Water Co. made major changes and upgrades to its water delivery system. At the time that its application was filed, work on the water delivery system was just beginning. The changes were needed, as the original system, installed in the early 1960's, did not meet current fire flow requirements and its water pipes were in complete disrepair. In addition, the system's storage tanks were not adequate to meet current needs.

In summary, the changes made to the original water delivery system include the installation of new water storage tanks which double the capacity of the old tanks, installation of six (6) inch main lines for water delivery, installation of new fire hydrants, and the installation of 93 water meters for each member with an existing home in the subdivision.

DOWLING, MAGARIAN, AARON & HEYMAN

INCORPORATED
ATTORNEYS AND COUNSELORS AT LAW

Mr. Ed Brown
October 17, 1995
Page 2

Currently, the new water delivery system is operational and is being used by the members. Each member is charged at a subsistence rate for their basic water needs and this is reflected in each member's assessment which is approximately Three Hundred and Fifty Dollars (\$350.00) per year. Any member who consumes water beyond the subsistence rate is charged on a graduated scale.

In conclusion, it is my belief that this narrative will help your office reach the decision that Cascadel Mutual Water Co. exists and operates without a profit motive and is entitled to retroactive exempt organization status. California's Franchise Tax Board has previously decided that Cascadel Mutual Water Co. is an exempt organization and the Ninth Circuit Court of Appeals has held that mutual or cooperative organizations such as Cascadel Mutual Water Co., which exist and operate without a profit motive, should be accorded tax-exempt status. Please see Peninsula Light Company, Inc., v. United States (1977) 552 Fed.2d 878.

If you have any questions please do not hesitate to contact me.

Very truly yours,

DOWLING, MAGARIAN, AARON & HEYMAN



Michael P. Dowling

MPD:kab

cc: Richard M. Aaron, Esq.
Roger Tucker
Robert McKee

RESTATED
ARTICLES OF INCORPORATION
OF
CASCADEL MUTUAL WATER CO.

ENDORSED
FILED
In the office of the Secretary of State
of the State of California

AUG - 7 1995

BILL JONES, Secretary of State

Robert McKee and Roger Tucker certify that:

1. They are the president and the treasurer, respectively, of Cascadel Mutual Water Co., a California non-profit corporation.
2. The Articles of Incorporation of this non-profit corporation are amended and restated to read as follows:

FIRST: This corporation is a non-profit mutual benefit corporation organized under the Non-profit Mutual Benefit Corporation Law. The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under such law.

SECOND: (a) The specific purpose for which this corporation is formed is:

To furnish, supply and distribute water at cost plus necessary expenses to and for its members for domestic, commercial and all other useful purposes in proportion to the membership(s) held by them, respectively, on real property more particularly described as Tract No. 119 and Tract No. 24, Madera County, State of California.

(b) This Corporation shall also have the following purposes:

(1) To deliver water to the state or any agency or department thereof, or to any school district, or to any other mutual water company, at cost.

(2) To acquire, purchase, or hold, sell, convey, lease, condemn, encumber by deed of trust, water rights, water works, easements, and real and personal property of every kind and description wheresoever situated, whether within or without the state of California.

(3) To conduct, operate, and maintain buildings, artesian wells, pumping plants, conduits, tunnels, ditches, electrical transmission lines and pull lines.

(4) To borrow money and issue bonds, debentures, notes, and evidence of indebtedness, and to secure the payment or performance of its obligations by mortgage, deed of trust, pledge or otherwise.

(5) To engage in, and to pay or contribute to, in whole or in part, the cost of conserving storm and other waters, whether acting alone or with others, and regardless of by whom or what agency the work shall be done, maintained or carried on; and to become a member of and/or contribute to the expenses and maintenance of any unincorporated association, cooperative corporation, or public corporation or agency, organized and existing for the purposes of conserving water.

(7) To join, merge, consolidate or contract with the water system of a public utility water company regulated by the Public Utilities Commission, or any other mutual water company or water system of a municipality or other political subdivisions; provided that the provisions of the California Civil Code and Corporations Code and other laws relevant to possible liquidation, merger or consolidation of corporations be fully complied with.

(8) To enter into any obligations or contracts or to do any acts incidental to the transaction of its business or expedient for the attainment of the purposes of the corporation and to exercise any and all rights and powers which a mutual water company may now or hereafter exercise.

Notwithstanding any of the above statements of purposes and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purposes of this corporation.

THIRD: The principal office for the transaction of the business of the corporation shall be located in the County of Madera, State of California.

FOURTH: Upon filing of the foregoing amendment and restatement of Articles of Incorporation, all 133 outstanding shares of the corporation shall be converted to memberships, pursuant to Corporations Code Section 911(b), and all 17 unissued shares shall be cancelled pursuant to said Section 911(b). Each member shall be entitled to a certificate evidencing membership in the corporation and entitlement to water. The certificate shall be transferable only with the land for which it is issued and a conveyance of the land shall legalize a transfer of the certificate to the purchaser. The certificate shall be appurtenant to the land.

FIFTH: Authority is expressly conferred upon the corporation to levy assessments upon and against all the memberships of the corporation; and the board of directors shall have power, by majority vote of its members, to levy assessments upon all memberships of the corporation at such times and from such time to time and in such amounts as shall to them appear necessary or expedient; (provided the assessment levied at any particular time shall be for the same amount against each outstanding membership); and each assessment shall be a lien on the memberships assessed from the time of adoption of the resolution levying such assessment until paid, and each member shall be personally liable to the corporation for the amount of each assessment levied against the membership standing upon the books of the corporation in the name of such member at the time of the adoption of the resolution levying such assessment which amount may be recovered from the member by suit of personal action.

In the event of non-payment of any assessment, the corporation may, at its option, either (1) sell or forfeit the membership against which the assessment was levied in the manner now or hereafter provided by the bylaws or law of the State of California; or (2) by

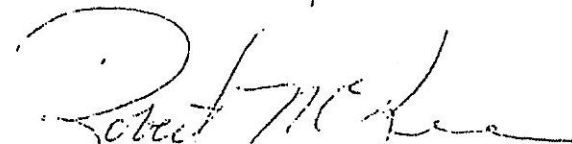
may elect to pursue any combination of the above said remedies, or any other remedy provided for by law.

SIXTH: The foregoing amendment and restatement of Articles of Incorporation has been duly approved by the Board of Directors.

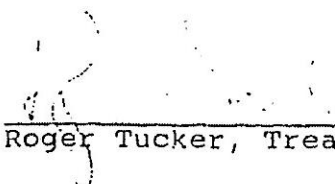
SEVENTH: The foregoing amendment and restatement of articles of incorporation has been duly approved by the required vote of shareholders in accordance with Section 911(e) of the Corporations Code. Cascadel Mutual Water Company is a mutual water company within the meaning of Section 2705 of the Public Utilities Code and under the terms of the conversion each outstanding share is converted to a membership in this nonprofit mutual benefit corporation. The aforementioned amendment to convert to a nonprofit mutual benefit corporation was approved by the outstanding shares (Corps. Code Sec. 152) of each class regardless of limitations or restrictions on the voting rights thereof. The total number of shareholders of the corporation is 133. The number of shareholders voting in favor of the amendment equalled or exceeded the vote required. The percentage vote required, and which was achieved, was a majority, or more than fifty percent (50%).

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge:

Dated: July 11, 1995



Robert McKee, President



Roger Tucker, Treasurer

Cascade Mutual Water Company
E.I.N. 94-2448048

NOTE: THIS WORKSHEET IS A SUPPLEMENT TO SCHEDULE G

<u>YEAR</u>	<u>ANNUAL ASSESSMENT</u>	<u>NUMBER OF MEMBERS</u>	<u>TOTAL MEMBERSHIP FEES RECEIVED</u>
1964	\$12	132	\$1,584
1965	\$12	132	\$1,584
1966	\$12	132	\$1,584
1967	\$12	132	\$1,584
1968	\$12	132	\$1,584
1969	\$12	132	\$1,584
1970	\$12	132	\$1,584
1971	\$12	132	\$1,584
1972	\$24	132	\$3,168
1973	\$24	132	\$3,168
1974	\$24	132	\$3,168
1975	\$24	132	\$3,168
1976	\$24	132	\$3,168
1977	\$24	132	\$3,168
1978	\$50	132	\$6,600
1979	\$50	132	\$6,600
1980	\$50	132	\$6,600
1981	\$100	132	\$13,200
1982	\$65	132	\$8,580
1983	\$65	132	\$8,580
1984	\$65	132	\$8,580
1985	\$100	132	\$13,200
1986	\$95	132	\$12,540
1987	\$310	132	\$40,920
1988	\$150	132	\$19,800
1989	\$150	132	\$19,800
1990	\$280	132	\$36,960
1991	\$312	132	\$41,184
1992	\$315	132	\$41,580
1993	\$325	132	\$42,900
1994	\$325	132	\$42,900

CLIENT 2180

CASCADEL MUTUAL WATER COMPANY

94-2448048

FORM 1120

NO.	DESCRIPTION	DATE		COST/ BASIS	BUS. PCT.	SEC. 179	ITC BAS REDUCTN	BONUS DEPR.	DB DEPREC.	SALVAGE VALUE	DEPR. BASIS	PRIOR DEPREC.	METHOD	LIFE	RATE	DEPR.		
		ACQUIRED	SOLED															
1	METER LINES & WELLS	8/25/63		11,556							11,556	11,556	S/L			0		
2	LINES	12/01/80		7,468							7,468	6,170	S/L	15		498		
3	RESERVOIRS IMPROV	4/15/66		1,717							1,717	1,539	S/L	30		57		
4	RESERVOIRS IMPROV	4/15/68		1,648							1,648	1,375	S/L	30		55		
5	RESERVOIRS IMPROV	4/15/69		2,378							2,378	1,896	S/L	30		79		
6	WELL - NEW	4/15/72		1,202							1,202	840	S/L	30		40		
7	WELL - NEW	4/15/73		4,315							4,315	2,879	S/L	30		144		
8	WELL - NEW	4/15/78		2,463							2,463	1,160	S/L	30		82		
9	PIPELINE	4/15/75		548							548	326	S/L	30		18		
10	ADDRESSOGRAPH	4/15/76		155							155	155	S/L	10		0		
11	CHLORINATOR	7/15/84		507							507	450	S/L	10		51		
12	PRESSURE TANK #2 WEL	11/15/84		2,973							2,973	2,973	S/L	10		0		
13	CHLORINATOR	10/15/86		1,982							1,982	1,274	S/L	10		198		
14	(3) 15,000 STEEL TAN	7/15/87		16,469							16,469	5,903	S/L	20		823		
15	PUMP #1 WELL	8/15/87		2,285							2,285	754	S/L	20		114		
15	WORD PROCESSOR	3/15/89		224							224	186	S/L	5		36		
17	MOWER - TRIMMER	5/15/89		173							173	129	S/L	5		35		
18	MISC - EQUIPMENT	4/15/91		1,085							1,085	534	S/L	5	.20000	217		
19	PUMPS	7/30/91		6,152							6,152	1,318	S/L	7	.14290	879		
20	CHLORINE TESTER	9/01/93		964		934					0	0	S/L	7		0		
GRAND TOTAL DEPRECIATION											66,264	0	0	0	0	65,300	41,318	3,326

**Application for Recognition of Exemption
Under Section 501(a)
or for Determination Under Section 120**

OMB No. 1545-0057
Expires 5-31-96

If exempt status is approved,
this application will be open
for public inspection.

95070573

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist on page 5 of the instructions.

**Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)
Submit only the schedule that applies to your organization. Do not submit blank schedules.**

Check the appropriate box below to indicate the section under which the organization is applying

- a Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule D, page 10)
- e Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, and accident benefits to members (Schedule E, page 13)
- g Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n Section 501(c)(20)—Trust/organization for prepaid group legal services (Parts I, II, and Schedule M, page 23) See Change To Note on page 1 of the instructions
- o Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)
- p Section 120—Qualified group legal services plans (Part I and Schedule L, page 21) See Change To Note on page 1 of the instructions.

1a Full name of organization (as shown in organizing document)

Cascade Mutual Water Company

2 Employer identification number
(if none, see Specific Instructions)

94 2448048

1b c/o Name (if applicable)

Roger Tucker

1c Address (number and street)

P.O. Box 321

1d City or town, county, state, and ZIP code

North Fork, CA 93643

3 Name and telephone number (including area code) of person to be contacted during business hours if more information is needed

Roger Tucker

(209) 877-2289

4 Month the annual accounting period ends

April

5 Date incorporated or formed

04/25/63

6 Activity codes (see back cover)

250

7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? Yes No
If "Yes," attach an explanation

8 Has the organization filed Federal income tax returns or exempt organization information returns? Yes No
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed

Form #1120, 1993, 1994, 1995; Fresno Office

9 Check the box for the type of organization. BE SURE TO ATTACH A CONFORMED COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING

- a **Corporation**—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official, also attach a copy of the bylaws
- b **Trust**—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates
- c **Association**—Attach a copy of the Articles of Association, Constitution, or other creating documents, with a copy of the instructions or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here

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 and belief, they are true and complete.

PLEASE
SIGN
HERE

Roger Tucker
Signature

Treasurer
(Title or authority of signer)

3-17-95
(Date)

CERTIFICATE

Transferred to
Shares

ON WHOM TRANSFERRED

VAL. NO. ORIGINAL NO. OF SHARES
SIZE SHARES TRANSFERRED

1/19
1/19

day of

19

Incorporated Under the Laws of The State of California



COPY

THIS CERTIFIES that is the record holder of shares, being the shares represented hereby of par value of the
Cascadel Mutual Water Co.

The shares represented hereby are assessable and shall be appurtenant to the following described land, situated in the County of Moders, State of California, to-wit:.....

Said shares shall be transferable on the 1st are register of the Corporation upon the surrender of this Certificate properly endorsed or assigned and can be transferred only with said land, except after a sale of forfeiture for delinquent assessments subject to the provision of Article Sixth of the Articles of Incorporation of this corporation, a copy of wherof may be had without charge upon application to the principal office of this corporation, P. O. Box 321, North Fork, California. The total number of shares which the Corporation is authorized to issue is One Hundred and Fifty, each of the par value of \$25.00 and of the same class. By the acceptance of this Certificate the holder thereof assents to and agrees to be bound by all provisions of the Articles of Incorporation and amendments thereto and the By-Laws of the Corporation and all amendments thereto.

IN WITNESS WHEREOF, the duly authorized officers of this Corporation have hereunto subscribed their names and caused its corporate seal to be affixed hereto, this day of.....

Secretary

President