



Resolution to Dissolve *TIE ELDALIEVA* ELVEN SPIRITUAL PATH CHARITABLE TRUST, and Church, *Yana eldalieva*

Date: January 15, 2021

The Organization's 501(c)(3) History

On June 4, 2019, funds were directed to the existing organization known as “Tie eldalieva” (T-e, or TIE ELDALIEVA), for the organization to establish a charitable trust, to be known as “Tie eldalieva Elven Spiritual Path and Sanctuary Charitable Trust” and, under the auspices of the trust, a church, to be known as “Yana eldalieva”; both devoted to publicly advancing Elven spirituality. Four persons, Ms. Lisa Allen, Mr. Dave Woosley, Ms. Michaelae Alyras de Cygne (Alyras), and Ms. Kimberley Lennon committed themselves to act as trustees, the governing body for both the trust, and the church, and they soon acquired the funds necessary to submit Form 1023 to the IRS in petition for both tax-exempt status, and recognition as a church. Ms. de Cygne established the trust's EIN, (the character length of the EIN form requiring a renaming of the trust to “TIE ELDALIEVA ELVEN SPIRITUAL PATH CHARITABLE TRUST”), drafted its Bylaws, and the organizational documents establishing the structure, governance, and ordaining processes of the church. (On Ms. de Cygne's request, Ms. Allen co-wrote ARTICLE XVIII of the Bylaws with same.) Ms. Allen was established as T-e's Executive Director (Hera I Tarainimi); Ms. de Cygne was established as its Director of Operations, and Treasurer; Mr. Woosley was established as its Secretary; and Ms. Lennon was established as its Director of Elven Education. On May 1, 2020, the organization was granted both statuses.

The following month, due to what she believed were irreconcilable differences with the other trustees, Ms. Lennon resigned her role as trustee, and departed from T-e. Ms. Lennon's abrupt departure created an untenable gulf in the trust's outreach to the Elven spiritual community. Within a few days of her departure, Ms. Allen, and Ms. de Cygne convened a 4-day meeting during which they developed a plan, and strategy by which they could not only close that gulf, but also position the trust in a more competitively advantageous position than it had been prior to Ms. Lennon's departure. In accordance with the trust's Bylaws, the three remaining trustees unanimously voted to engage the plan, and strategy; a strategy that was contingent upon a great deal of material being created in a very short period of time.

The strategy entailed web development, and considerable product development (enabling the trust to commence merchandising as a means of both raising funds, and advancing public awareness of the Elven spiritual path.) As Director of Operations, Ms. de Cygne was solely responsible for fulfilling both development needs. She had no assistance to deliver that fulfillment; and she been homeless for more than a year, living in her car, hence, she had no personal workspace to affect that development. Her usual workspaces had been public libraries, and coffee shops in San Francisco; however, the COVID-19 crisis disallowed her access to those locations. To affect those developments, in keeping with agreed timelines of the strategy, (and following the long-established practice of trustees, and board members of organizations advancing the organizations funds to meet strategic objectives prior to the organizations having the funds required to do so), Ms. de Cygne authorized her company, Art of Pop LLC, to pay for registration of trust web domains, as well as intermittent motel space, and transportation costs in order to provide her with the workspace she required to fulfill those T-e such objectives. Observant of her fiduciary duty, she determined that she needed to secure the least expensive reasonable locations possible whenever she needed to work, hence, using the travel web site, [booking.com](https://www.booking.com), she booked [2-star] motels in [mostly] out of the way locations in central, and northern California. (As Director of Operations, she was empowered to unilaterally authorize such expenditures, without consultation with the other trustees, and she consistently maintained each motel expense at the lowest possible value, significantly below \$500 USD.)

In late August 2020, having fulfilled both web development, and product development objectives, Ms. de Cygne established a web store for T-e on the [redbubble.com](https://www.redbubble.com) (Redbubble) network to facilitate the planned merchandising operations for the trust, and submitted a delineation of her expenses to the trust, (which spanned nearly sixty days). When Ms. Allen became aware of the aggregate value of Ms. de Cygne's expenses, she abusively reacted, vigorously berating Ms. de Cygne, and accusing her of acting without proper authorization, [disregarding the authority Ms. de Cygne had to unilaterally do so], and of grossly compromising the trust's financial stability. (Rightfully, Ms. Allen demanded receipts to prove Ms. de Cygne's expenditures, which Ms. de Cygne later provided.)

During the same month, acting independently of the trust, and solely on behalf of her ministry, "Iluvamil", ([\[iluvamil.com\]](https://www.iluvamil.com) which she had established in 2008), Ms. de Cygne established a new ministry known as "Elvenchrist", by which she purposed to serve the Elven spiritual community without T-e's involvement. As there was no Elvenchrist affiliation with T-e, the other trustees were not informed of her actions. She also created an Elvenchrist web store on Redbubble, without offering the same inventory she'd created for T-e to offer on its web store. When Ms. Allen learned about Elvenchrist, she presumed Ms. de Cygne had effected Elvechrist as a T-e entity, without communicating with the other trustees prior to doing so, and she negatively reacted, demanding Ms. de Cygne immediately vacate her roles as trustee, Director of Operations, and Treasurer, erroneously citing violation of the trust's Bylaws ARTICLE XVII – CONFLICTS OF INTEREST, (also accusing the latter of refusing to provide receipts for those expenses, and of vehemently refusing to cooperate with her in other matters), and ordered her to comply with several steps she delineated to affect such departure, [see Resolution to Dissolve Trust — Exhibit 1].

When Ms. de Cygne responded to Ms. Allen, informing her that, because Elvenchrist was

completely unassociated with, and independent of T-e, her actions were in no way a violation of the Bylaws' ARTICLE XVII, as well as citing her cooperative behavior with Ms. Allen, (in contrast to the latter's thereof denial), Ms. Allen was adamant that her presumptions were accurate, and factual, and she continued her demands, as well as her accusations. During the course of several email exchanges, Ms. de Cygne repeatedly tried to enable Ms. Allen to perceive the truth of her [Ms. de Cygne's] actions, and authority, and of Ms. Allen's inaccurate perceptions regarding both, to no avail, [see Resolution to Dissolve Trust — Exhibit 2].

Ms. Allen soon changed nearly all of the passwords to the trust's business, and social media accounts, without informing [Director of Operations] Ms. de Cygne, as a means of both disabling Ms. de Cygne's operational effectiveness, and ostracizing her from the T-e community. Ms. de Cygne prevented Ms. Allen from seizing control of the trust's bank account, and official PayPal account. (PayPal was the trust's initial funding conduit; after establishing the trust's bank account, Ms. de Cygne established a Patreon[.com] account for that purpose.) Patreon became the trust's primary source of funding, via monthly, student memberships. Because Ms. de Cygne maintained control of the trust's finances, including the Patreon account's banking, Ms. Allen closed the Patreon account, and opened a new one, as well as another PayPal account which she controlled, (presumably directing funds thereby acquired to her personal bank account; following the precedent set by Ms. de Cygne who, on the trust's behalf, in the interest of enabling the trust to initially do business, had directed funds received via the trust's PayPal account to her personal savings account prior to being able to establish the trust's bank account.)

Ultimately, Ms. Allen conceded Ms. de Cygne's authority to affect the aforesaid expenses, agreeing to reimburse her for those expenditures, and informed Ms. de Cygne that she [Ms. Allen], and fellow trustee, Mr. Woosley were going their own way, abandoning their use of the trust's [*tieeldalieva*..., and *yanaeldalieva*...] web domains, (which remain under Ms. de Cygne's control within her registrar [Hover.com] account), as well as their official trust email addresses, and "restructuring everything"; without respect to [ARTICLE XXV – AMENDMENTS TO THE BYLAWS] the trust's Bylaws, (which required all three remaining trustees to vote on all changes proposed by any of them to amend the Bylaws, and to ratify any official restructuring of the trust), [see Resolution to Dissolve Trust — Exhibit 3]. (*A copy of the invoice, and receipts Ms. de Cygne submitted to the trust for reimbursement of her expenses may be found at https://tieeldalieva.org/finance/Invoice_TE09182020.zip.*) In response to Ms. Allen's departing communication, Ms. de Cygne indicated she would not resist their actions; however, she informed them that their actions were both a violation of the Bylaws, and of their fiduciary duties, also communicating that she [Ms. de Cygne] was still a T-e trustee until she resigned her position, in writing, in accordance with the Bylaws' ARTICLE XIX, (also therein clarifying the provisions of ARTICLE XVII for both of them, demonstrating how her Elvenchrist-related actions were in no way violating those provisions as a conflict of interest), [see Resolution to Dissolve Trust — Exhibit 4].

In November 2020, without consulting Ms. de Cygne in accordance with the trust's Bylaws, another individual was established as the trust's newest board member. That action, announced on the trust's Facebook page, [<https://www.facebook.com/elvenspirituality/posts/4037653659587056>], was a further violation of the trust's Bylaws by Ms. Allen, and Mr. Woosley, and a gross demonstration that they both have no intention of governing the trust in accordance with its Bylaws, and other governance

documents presented to the IRS which prompted to IRS to grant the trust its tax-exempt, and church statuses.

[End of the Organization's 501(c)(3) History]

I hereby declare that the above account is factually accurate, and without exaggeration. In elaboration thereof, if I was, in fact, in violation of any provision of the Bylaws, the Bylaws indicate that the disciplinary procedure embodied in ARTICLE XVIII – DISCIPLINE, (co-written by Ms. Allen), must be first applied prior to any exclusionary measures by the trust upon me. Although the ARTICLE was cited by Ms. Allen, none of its provisions were implemented in any of her communications with me. In the second [from the top] portion of the Resolution to Dissolve Trust — Exhibit 2, Ms. Allen stated that the provisions of ARTICLE VI, and ARTICLE VII, namely 6.4, 6.4.1, and 7.1 gave her the “final authority” to take the actions both to demand my departure, and to endeavor to effectively excommunicate me from the trust, and its beneficiaries. Herein clarifying those provisions,

“6.4 Council Meetings, consisting of a quorum of the I Tárainimi, shall be called for determining whether any member of the I Tárainimi, of the I Yána Rendi, or of the I Quendi must be disciplined.

“6.4.1 A Council Meeting must be called by the Héra I Tárainimi, and may be conducted with any other two members of the I Tárainimi; however, one of the other two members must be (the) one who originally presented the concern to the Héra I Tárainimi, (as per the provisions of below ARTICLE XVIII – DISCIPLINE)”;

and

“7.1 A quorum of three (3) of the I Tárainimi is required at all meetings when decisions must be made affecting any policy, any purchase, or any final decision with respect to the disposition of any given project, program, or partnership in which, or with which the Trust may be engaged. When referenced in these Bylaws, an official meeting of any of the aforementioned bodies is defined as a meeting at which a quorum is present.”

In this case, only three trustees/I Tárainimi remained (after Ms. Lennon's resignation), therefore acting in accordance with [the above Sections 6.4, 6.4.1, and 7.1 of] the trust's Bylaws required Ms. Allen to call an official Council Meeting, which must have included me, as one of the three I Tárainimi demanded by thereof Section 7.1, prior to engaging any of the above actions that she undertook. As the Resolution to Dissolve Trust — Exhibit 2 clearly demonstrates, her actions represented in ...Exhibit 1 were a complete surprise to me. Therefore, in all of her aforesaid actions, Ms. Allen was in direct violation of both the Bylaws, specifically, and of her thereto fundamental fiduciary duty as a trustee, in general. Joining Ms. Allen in her departure from adherence to the Bylaws, and from her said duty, Mr. Woosley's alliance with her renders him also in such violation.

Since my final communication in ...Exhibit 4, I have allowed more than ninety (90) days to transpire in order to allow Ms. Allen, and Mr. Woosley adequate time to voluntarily correct course, and resume advancing T-e, [as a 501(c)(3) entity], as the trust's Bylaws dictate the trust's governance is to be directed. As above indicated, they have demonstrated no intention to do so. Hence, presently, I am the sole remaining trustee who is managing the trust's operations in accordance with those Bylaws, and the fiduciary duty thereby demanded. The scope of my operational ability is limited to my role as Treasurer; only because I retain control of the trust's bank, and official PayPal accounts. As the only remaining trustee of TIE ELDAIEVA observing my fiduciary duty to govern the trust's operations in accordance with its Bylaws, and being unable to single-handedly serve the trust's beneficiaries in accordance with those Bylaws, I believe it is my such duty to formally resolve to dissolve both the trust, and, as it is dependent upon the trust's governance, also the church, *Yana eldalieva*. Therefore, I hereby so resolve, immediately effective, and request the IRS' permanent termination of both entities.

Officially, the trust's final assets are \$103.96 in cash, as well as the web domains, *tieeldalieva.org*, *tieeldalieva.com*, *tieeldalieva.charity*, *tieeldalieva.online*, *yanaeldalieva.org*, *yanaeldalieva.com*, *yanaeldalieva.net*, *yanaeldalieva.online*, *yanaeldalieva.church*, and *elvenspirituality.org*. In accordance with the dictates of the IRS, all of those assets have been transferred to the Elvenspirit Charitable Trust, (EIN #85-3090728).

Furthermore, I am also hereby stating that TIE ELDALIEVA ELVEN SPIRITUAL PATH CHARITABLE TRUST is now closed, and in accordance with Step 5 of the instructions provided on <https://www.irs.gov/businesses/small-businesses-self-employed/closing-a-business#Cancel Your EIN and Close Your IRS Business Account> , I am requesting the IRS' cancellation of the trust's EIN (84-1953054), and a closure of the trust's IRS business account, [see the below Addendum to Resolution to Dissolve *TIE ELDALIEVA* ELVEN SPIRITUAL PATH CHARITABLE TRUST, and Church, *Yana eldalieva*].

Respectfully,
Michaele de Cygne
Trustee

Signature

Date

Daytime phone number: (415) 902-8248

[Note: *That is my office phone. If the voice mail is reached, and my returning the call is an option, pressing the "*" key bypasses the outgoing message. I will do my best to return the call within an hour.*]