



September 22, 2022

Ms. Angela G. Foster, (ID: 0203069)
 Internal Revenue Service
 Exempt Organizations Rulings and Agreements
 PO Box 2508
 Cincinnati, OH 45201

Hello (again) Ms. Foster,

I hope this finds you well! I am deeply grateful to be well enough to accordingly reply to you as Director [Stephen A.] Martin requested in the Letter 4197 (Letter) I received from him pursuant to his intervening to correctly align my efforts to affect the dissolution of the TIE ELDALIEVA ELVEN SPIRITUAL PATH CHARITABLE TRUST AND CHURCH (the Trust, or T-e) with the aid of someone he particularly trusts to help me to complete the process of doing so. My [last March] home relocation, (which I mentioned in my initial response to the Letter, dated 02/22/2022), and subsequent severe health challenges have prevented me from being able to do so until now; so it's nice to be able to give you the data you need from me to close T-e's IRS business account.

Hereto attached are (1) [the third above Letter-requested item] a full copy of the Resolution for the Dissolution of Trust (the Resolution, or Resolution), which contains the [1nd Letter-requested item] statement showing the disposition of the Trust's final assets, as well as (3) my name and phone number [in fulfillment of the second Letter-request]. Regarding the above (3), I am hereby solely providing my phone number again, below my signature, based on the following fiduciary logic:

The Trust's Bylaws state that a [quora] minimum of 3 trustees is required for the trust to officially operate. (With foresight born from my being a trustee and Executive Director of another charitable trust since the mid-1990's), I wrote those Bylaws (entirely, with the exception of their Article XVIII [18]); hence, I understand that, lacking 3 trustees to vote on all decisions relative to organizational governance, the Trust's governance is incapacitated. (Three trustees are required to ensure democratic process in the Trust's organizational governance, and *to prevent the success of a scenario wherein the Trust has only 3 trustees and two trustees affect a mutiny, and attempt to abscond with the Trust's tax-exempt status to do anything they choose to do with it that may be in variance with the Trust's founding documents that I*

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submitted to the IRS in June, 2019--e.g. governing the organization with fewer than 3 trustees.)

At the beginning of August of 2020, the three of us, Lisa Allen, Dave Woosley and I, were the Trust's only trustees. Within weeks thereafter, and without us having added a 4th trustee, Lisa and Dave chose to exactly fulfill the above scenario, in violation of the Trust's Bylaws. (As this Resolution process has progressed, the EO Law team has determined, and in[formed me, multiple times during course of their review of the Resolution and all of its supporting documentation in the EO Correspondence database that) that action on their part left me as the sole remaining trustee advancing the Trust's governance in accordance with its Bylaws, thereby also leaving me as the Trust's principal officer, (indeed, as Treasurer, and the sole trustee entrusted with all of the trust's legal documents, I was its sole officer at the time the Resolution was originally delivered to the IRS). Hence, (although I have their phone numbers, and will provide you with them if you insist I do so), their contact information has been irrelevant to the Trust's operations since their departure.

As the Trust's principle officer and sole trustee, my ability to fulfill the Donor's Directive establishing the Trust is, frankly, dead in the water. Hence, T-e is no longer able to legally act in that regard as an organization using the IRS business account granting it those statuses (as of May 1, 2020); the only right thing to do now is to close it, allow Lisa and Dave (as T-e) to create a new EIN and move forward to tax-exemption again as they choose, and to allow me to do my best to fulfill the Donor's Directive via Elvenspirit ,HMR ><9174=4 ;6<—(Elvenspirit's acceptance of T-e's assets also constituted an acceptance of the Donor Directive associated with those assets; so, I will be rejoining my commitment to fulfilling it via Elvenspirit when I submit its Form 1028 package).

Lastly, I am hereby revising the EIN cancellation request I submitted in the last sentence of the Resolution with this present request that the Trust's account be promptly closed, in order to finally establish the Trust's necessary final disposition; in fulfillment of the federal and state fiduciary laws governing its activities.

When drafting the Resolution, I understood I needed to provide an accurate account of what transpired to affect the need for it; so, I transparency-mindedly told the story of what transpired, progressively providing an email thread as supporting documentation, therein presented as cited Exhibits. The submitted Exhibits are in the EO Correspondence database; they are weighty, perhaps difficult to read as therein is a steady flow of illusion-based, fear-driven verbal abuse toward me, [albeit with contrasting effort on my part to clarify the illusions, and maintain an even organizational keel as the Trust's Director of Operations (DO)]. So, rather than poring through the thread, perhaps knowing that at least 4 of the EO Law team's agents with whom I spoke followed the entire the paper trail during my conversations with them, each taking circa 10 minutes to make all the associations, and to see how I reached my conclusions—effectively, also reaching the same conclusions—will suffice for you. (If ya gotta go there and read them, ya gotta go there; I'm just sayin', it's an heavy read.)

[I, being founder of the Trust and a seasoned Executive Director (ED), had appointed Lisa as the Trust's ED, because she has been T-e's figurehead since its inception. I'd literally spent circa two hundred hours in phone conversations with her discussing Trust governance and fiduciary responsibility; in fact, at the

end of July, 2020, (as is referenced in the email thread), she and I engaged an intensive, ED + DO week-long leadership summit in San Diego, CA, (the Trust booking a motel there for that purpose)—so, I must believe she fully understood that her departing actions were in violation of the Bylaws, and that her taking such steps would terminally neutralize the Trust's ability to serve its beneficiaries. From my perspective, more than a betrayal of my trust, her actions were nothing short of a willful betrayal of *the* Trust. (I believe Dave's following her was a passion-triggered, loyalty-driven decision on his part; had he understood the ramifications of that decision, my experience of him informs me he would have strongly lobbied against that action, to the extent that I would not be writing this letter.)]

Thank you, Ms. Foster, for assisting me in affecting the Trust's final disposition. I've changed the Trust's address since filing the Resolution; hence, my herewith provision of it, in fulfillment of the Letter-request is from the T-e database's final draft of it, presenting the original Resolution, with the Trust's address at the time it was delivered to the IRS—however, in the interest of best data management, I have dated the file copy in real time, therebelow referencing the original signing date, and the original in the EO Correspondence database.

Having assiduously persisted in my effort to fulfill my fiduciary duty with respect to this concern, [for twenty (20) months], I trust this communication with you is the last step I'll need to take to finally lay this matter to rest. I was told not to expect any form of written confirmation that the account's been closed; if that is the case, I also trust my next phone query about the account status will confirm that it has been.

Appreciating you; grateful for Director Martin's guiding me to work with you!

Most sincerely,

Michaele de Cygne
Trustee, Principal Officer
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