Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning , 2009, and ending , 20

B Check if applicable
- ☐ Address change
- ☑ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization
Aruna Partnership, Inc.

Number and street (or P O box, if mail is not delivered to street address) Room/suite
32 Hollow Oak Drive

City or town, state or country, and ZIP + 4
Sudbury, MA 01776

D Employer identification number
04-3106756

E Telephone number
207-766-2185

F Group Exemption Number ▶

- ***Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).***

G Accounting Method ☑ Cash ☐ Accrual
Other (specify) ▶

I Website: ▶ http://www.arunapartnership.org

J Tax-exempt status (check only one) — ☑ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ▶ ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 68049

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	54264
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	108
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from **gaming**, check here ▶ ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less: direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a	13677	
	b	Less: cost of goods sold	7b	3467	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	10210
	8	Other revenue (describe ▶)		8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	64582
Expenses	10	Grants and similar amounts paid (attach schedule) See Statement 1		10	47170
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	3708
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	790
	16	Other expenses (describe ▶ See Statement 2)		16	1402
	17	**Total expenses.** Add lines 10 through 16 ▶		17	53070
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	11512
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	33752
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	45264

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Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	24412	22	35878
23	Land and buildings	0	23	0
24	Other assets (describe ▶ Inventory)	9340	24	9386
25	**Total assets**	33752	25	45264
26	**Total liabilities** (describe ▶)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	33752	27	45264

SCANNED JUN 22 2010

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose? **See Statement 3**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)	
28	**School Sponsorship Program: provided tuition, uniforms, meals, transportation and medical care for 72 village children** (Grants $ 26020) If this amount includes foreign grants, check here ▶ ☑	28a	27328
29	**Women's Handcraft Development Program: provided on-going support to a handcraft cooperative employing 260 village women** (Grants $ 0) If this amount includes foreign grants, check here ▶ ☐	29a	6753
30	**Care Now Project: provided blankets and pension funds to 1,200 elderly villagers** (Grants $ 20000) If this amount includes foreign grants, check here ▶ ☑	30a	21307
31	Other program services (attach schedule) See Statement 3 (Grants $ 1150) If this amount includes foreign grants, check here ▶ ☑	31a	1150
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	565538

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Marian McClelland 61 Prospect Hill Rd., Lexington, MA 02420	Pres./Dir. 1-15 hrs/wk	0	0	0
Robin Walden 60 Centennial St., Peaks Island, ME 04108	V. Pres./Dir. 1-15 hrs/wk	0	0	0
Tai DiLazzaro 32 Hollow Oak Dr, Sudbury, MA 01776	Treas./Dir. 1-15 hrs/wk	0	0	0
Molly Yen 10 Oak St. #3, Gloucester, MA 01930	Sec./Dir. 1-15 hrs/wk	0	0	0
Deborah Cake 60 Harvard St. #2, Winchester, MA 01890	Director 1-15 hrs/wk	0	0	0
Joe DiLazzaro 32 Hollow Oak Dr., Sudbury, MA 01776	Director 0-2 hrs/wk	0	0	0
Celia Jackmauh 176 Houde Lane, St. Johnsbury, VT 05344	Director 1-15 hrs/wk	0	0	0
Greg Jackmauh 176 Houde Lane, St. Johnsbury, VT 05344	Director 0-2 hrs/wk	0	0	0
Anne Janeway PO Box 59, Marlboro, VT 05344	Director 1-15 hrs/wk	0	0	0
Darlene Sura 321 Tree Tops Lane, Aurora, ON, Canada	Director 1-15 hrs/wk	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . See Statement 4	34	✓	
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.	Statement 5		
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b	N/A	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b n/a			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a n/a			
b	Gross receipts, included on line 9, for public use of club facilities 39b n/a			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e		✓
41	List the states with which a copy of this return is filed. ▶ Massachusetts			
42a	The organization's books are in care of ▶ Tai DiLazzaro Telephone no ▶ 978-443-5180			
	Located at ▶ 32 Hollow Oak Dr., Sudbury, MA ZIP + 4 ▶ 01776			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		✓
	If "Yes," enter the name of the foreign country: ▶			
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		✓
	If "Yes," enter the name of the foreign country: ▶			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		✓

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b	N/A	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over $100,000 . . . . ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Tai DiLazzaro — Signature of officer — Date 5/8/2010

Tai DiLazzaro, Treasurer — Type or print name and title

Paid Preparer's Use Only

Preparer's signature: Barbara D. Bliss — Date 5/4/10 — Check if self-employed ▶ ☐ — Preparer's identifying number (See instructions) 059-64-3889

Firm's name (or yours if self-employed), address, and ZIP + 4: Bergen & Parkinson, LLC, 62 Portland Rd., Ste. 25, Kennebunk, ME 04043 — EIN ▶ 01-0513838 — Phone no ▶ 207-985-7000

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☑ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization	Employer identification number
Aruna Partnership, Inc.	04 3106756

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33⅓ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I **b** ☐ Type II **c** ☐ Type III–Functionally integrated **d** ☐ Type III–Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 11g(i)		
(ii) A family member of a person described in (i) above? 11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	44489	50660	39482	29988	54264	218883
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
4 **Total.** Add lines 1 through 3	44489	50660	39482	29988	54264	218883
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						41882
6 **Public support.** Subtract line 5 from line 4.						177001

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	44489	50660	39482	29988	54264	218883
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	53	643	193	108	997
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0	0	0	0	0	0
11 **Total support.** Add lines 7 through 10						219880

12 Gross receipts from related activities, etc (see instructions) 12 82955

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . 14 80 %

15 Public support percentage from 2008 Schedule A, Part II, line 14 . . . . . 15 81 %

16a **33⅓ % support test—2009.** If the organization did not check the box on line 13, and line 14 is 33⅓ % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☑

b **33⅓ % support test—2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓ % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization . . ▶ ☐

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16	Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2009** (line 10c, column (f) divided by line 13, column (f))	17	%
18	Investment income percentage from **2008** Schedule A, Part III, line 17	18	%

19a **33⅓ % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33⅓ % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Aruna Partnership, Inc. **EIN: 04-3106756**
2009 Form 990-EZ

Part I, Line 10, Grants and similar amounts paid:

Class of Activity	Grantee's Name & Address	Amount	Relationship
Grants in support of school sponsorships & general activity programs in an impoverished section of South India	Shanthimalai Research & Development Trust Post Bag 7 Tiruvannamalai, S. India	$26,020	n/a
Grant in support of impoverished elderly villagers in South India	Shanthimalai Trust Post Bag 7 Tiruvannamalai, S. India	$20,000	n/a
Grant in support of impoverished widows in South India	Shanthimalai Handicraft Development Society Post Bag 7 Tiruvannamalai, S. India	$1,150	n/a
	TOTAL	**$47,170**	

Statement 1

Aruna Partnership, Inc. **EIN: 04-3106756**
2009 Form 990-EZ

Part I, Line 16, Other expenses:

Web hosting & other website expenses	$540
Selling expenses – craft fairs	$694
Bank fees	$ 83
Filing fees	$ 85
TOTAL	**$1,402**

Statement 2

Aruna Partnership, Inc. **EIN: 04-3106756**
2009 Form 990-EZ

Part III, Statement of Program Service Accomplishments

- *Statement of organization's primary exempt purpose:*

  Aruna Partnership supports education, healthcare, women's development, education, job training, cottage industry and community development in an impoverished section of South India.

- Line 31, Other Program Services

  General Activity Programs: provided support to Shanthimalai Handicraft Development Society for aid to widows.

Aruna Partnership, Inc. **EIN: 04-3106756**
2009 Form 990-EZ

Part V, Other Information

Line 34, Changes to Organizing or Governing Documents

During 2009, Aruna Partnership, Inc., made changes to the following organizational and governing documents:

- Restated Articles of Organization filed September 22, 2009
- Amended Bylaws (in the entirety) dated September 13, 2009

These documents are attached behind.

Statement 4

The Commonwealth of Massachusetts

Secretary of the Commonwealth

State House, Boston, Massachusetts 02133

William Francis Galvin
Secretary of the
Commonwealth

October 23, 2009

TO WHOM IT MAY CONCERN:

I hereby certify that

FRIENDS OF INDIA, INC.

appears by the records of this office to have been incorporated under the General Laws of this Commonwealth on **December 14, 1990 (Chapter 180).**

I also certify that by Articles of Amendment filed here **September 22, 2009,** the name of said corporation was changed to

ARUNA PARNERSHIP, INC.

I also certify that so far as appears of record here, said corporation still has legal existence.

In testimony of which,
I have hereunto affixed the
Great Seal of the Commonwealth
on the date first above written.

William Francis Galvin

Secretary of the Commonwealth

Processed By nem

FEDERAL IDENTIFICATIO NO. _____

Examiner

The Commonwealth of Massachusetts

William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Boston, Massachusetts 02108-1512

RESTATED ARTICLES OF ORGANIZATION
(General Laws, Chapter 180, Section 7)

Name Approved

We, Marian McClelland , *President / *~~Vice President~~,

and Molly Yen , *Clerk / *~~Assistant Clerk~~,

of Friends of India, Inc. ,
(Exact name of corporation)

located at 32 Hollow Oak Drive, Sudbury, Massachusetts 01776 ,
(Street address of corporation in Massachusetts)

do hereby certify that the following Restatement of the Articles of Organization was duly adopted at a meeting

held on September 13 , 20 09 , by a vote of: _____ members,

10 directors, or _____ shareholders**,

☐ Being at least two-thirds of the members or directors legally qualified to vote in meetings of the corporation where there is no amendment to the Articles of Organization; OR

☐ Being at least two-thirds of its members legally qualified to vote in meetings of the corporation where there is an amendment to the Articles of Organization; OR

☑ Being at least two-thirds of its directors where there are no members pursuant to General Laws, Chapter 180, Section 3 and there is an amendment to the Articles of Organization; OR

☐ In the case of a corporation having capital stock, by the holders of at least two-thirds of the capital stock having the right to vote therein where there is an amendment to the Articles of Organization.

C ☐
P ☐
M ☐
R.A. ☐

**Delete the inapplicable words.*
***Check only one box that applies.*
Note: If the space provided under any article or item on this form is insufficient, additions shall be set forth on one side only of separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet as long as each article requiring each addition is clearly indicated.

PC

ARTICLE I

The name of the corporation is:

Aruna Partnership, Inc.

ARTICLE II

The purpose of the corporation is to engage in the following activities:

Please see attached.

ARTICLE III

A corporation may have one or more classes of members. If it does, the designation of such classes, the manner of election or appointments, the duration of membership and the qualification and rights, including voting rights, of the members of each class, may be set forth in the by-laws of the corporation or may be set forth below:

May be set forth in Bylaws.

ARTICLE IV

**Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:

Please see attached.

***If there are no provisions, state "None".*

Note: The preceding four (4) articles are considered to be permanent and may ONLY be changed by filing appropriate Articles of Amendment.

ARTICLE V

The effective date of the Restated Articles of Organization of the corporation shall be the date approved and filed by the Secretary of the Commonwealth. If a *later* effective date is desired, specify such date which shall not be more than thirty days after the date of filing.

ARTICLE VI

The information contained in Article VI is not a permanent part of the Articles of Organization.

a. The street address (post office boxes are not acceptable) of the principal office of the corporation *in Massachusetts* is:

32 Hollow Oak Drive, Sudbury, Massachusetts 01776

b. The name, residential address and post office address of each director and officer of the corporation is as follows:

	NAME	RESIDENTIAL ADDRESS	POST OFFICE ADDRESS
President:	Please see attached.		
Treasurer:			
Clerk:			
Directors: (or officers having the powers of directors)			

c. The fiscal year of the corporation shall end on the last day of the month of: December

d. The name and business address of the resident agent, if any, of the corporation is:

***We further certify that the foregoing Restated Articles of Organization affect no amendments to the Articles of Organization of the corporation as heretofore amended, except amendments to the following articles. Briefly describe amendments below:**

Articles I, II, III, IV and VI

SIGNED UNDER THE PENALTIES OF PERJURY, this 21 day of September, 20 09

Marian McClelland, *President / *Vice President

*Clerk / *Assistant Clerk

Aruna Partnership, Inc.
Restated Articles of Organization
Article II: Purposes

The corporation is organized for charitable, educational and scientific purposes including, but not limited, to, providing, promoting, and sponsoring women's development, child welfare, health care, and job training for those in need throughout India. Aruna Partnership's projects also encourage and support the advancement of self-sustaining cottage industries in rural areas, the alleviation of poverty, and the preservation of India's cultural heritage through handicraft programs and women's artisan societies. Educational programs may include promotion of cultural exchange with India through music, literature, dance, religion, and/or science. The corporation may, as permitted by law, engage in any and all activities in furtherance of, related to, or incidental to these purposes which may lawfully be carried on by a corporation formed under Chapter 180 of the General Laws of Massachusetts and which are not inconsistent with the corporation's qualification as an organization described in Section 501(c)(3) of the Internal Revenue Code or corresponding section of any future tax code.

The corporation is organized exclusively for charitable, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of the corporation. Except to the extent permitted by the Internal Revenue Code, whether pursuant to an election under Section 501(h) or otherwise, no substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation, and the corporation shall neither participate nor intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

In the event of dissolution of the corporation, the board of trustees shall, after paying or making provisions for the payment of all of the liabilities of the corporation, dispose of all the assets of the corporation exclusively for the purposes of the corporation, as the board of trustees shall determine, in such manner as required by Section 501(c)(3) of the Internal Revenue Code (or corresponding provision of any future United States Internal Revenue law) and in accordance with the statutes of the Commonwealth of Massachusetts by petition to the Supreme Judicial Court of Massachusetts.

No officer or trustee of the corporation shall be personally liable to the corporation for monetary damages for or arising out of a breach of fiduciary duty as an officer or trustee notwithstanding any provision of law imposing such liability; provided, however, that the foregoing shall not eliminate or limit the liability of an officer or trustee to the extent that such liability is imposed by applicable law (i) for a breach of the officer's or trustee's duty of loyalty to the corporation or its members, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing

violation of the law, or (iii) for any transaction from which the officer or trustee derived an improper personal benefit.

The corporation shall, to the extent legally permissible, indemnify each person who may serve or who has served at any time as an officer, trustee or employee of the corporation against all expenses and liabilities, including, without limitation, counsel fees, judgments, fines, excise taxes, penalties and settlement payments, reasonably incurred by or imposed upon such person in connection with any threatened, pending or completed action, suit or proceeding in which he or she may become involved by reason of his or her service in such capacity; provided that no indemnification shall be provided for any such person with respect to any matter as to which he or she shall have been finally adjudicated in any proceeding not to have acted in good faith in the reasonable belief that such action was in the best interests of the corporation; and further provided that any compromise or settlement payment shall be approved by the corporation.

The indemnification provided hereunder shall inure to the benefit of the heirs, executors and administrators of an officer or trustee entitled to indemnification hereunder. The right of indemnification under this provision shall be in addition to and not exclusive of all other rights to which any person may be entitled.

This provision constitutes a contract between the corporation and the indemnified officers, trustees and employees. No amendment or repeal of this provision which adversely affects the right of an indemnified officer, trustee or employee shall apply to such officer, trustee or employee with respect to those acts or omissions which occurred at any time prior to such amendment or repeal.

Aruna Partnership, Inc.
Restated Articles of Organization
Article VI(b): Officers and Trustees (having the powers of Directors)

Officers

Marian McClelland, President
61 Prospect Hill Road
Lexington, MA 02421

Robin Walden, Vice-President
60 Centennial St.
Peaks Island, ME 04108

Tai DiLazzaro, Treasurer
32 Hollow Oak Drive
Sudbury, MA 01776

Molly Yen, Clerk
10 Oak St. U3
Gloucester, MA 01930

Trustees (having the powers of Directors)

Marian McClelland
61 Prospect Hill Road
Lexington, MA 02421

Robin Walden
60 Centennial St.
Peaks Island, ME 04108

Tai DiLazzaro
32 Hollow Oak Drive
Sudbury, MA 01776

Molly Yen
10 Oak St. U3
Gloucester, MA 01930

Deborah Cake
60 Harvard Street #2
Winchester, MA 01890

Joe DiLazzaro
32 Hollow Oak Drive
Sudbury, MA 01776

Celia Jackmauh
176 Houde Lane
St. Johnsbury, VT 05819

Greg Jackmauh
176 Houde Lane
St. Johnsbury, VT 05819

Anne Janeway
Box 59
Marlboro, VT 05344

Darlene Shura
321 Tree Tops Lane
Aurora, ON L4G 3G8
Canada

THE COMMONWEALTH OF MASSACHUSETTS

RESTATED ARTICLES OF ORGANIZATION
(General Laws, Chapter 180, Section 7)

1095112

I hereby approve the within Restated Articles of Organization and, the filing fee in the amount of $ 35 having been paid, said articles are deemed to have been filed with me this 22 day of Sept, 20 09.

Effective Date: September 22 2009

William Francis Galvin

WILLIAM FRANCIS GALVIN
Secretary of the Commonwealth

2009 SEP 22 A 11:47

TO BE FILLED IN BY CORPORATION
Contact information:

Hurwit & Associates

1150 Walnut Street

Newton, MA 02461

Telephone: 617-630-6900

Email:

A copy this filing will be available on-line at www.state.ma.us/sec/cor once the document is filed.

CERTIFICATION

I hereby certify that the attached Bylaws of Aruna Partnership, Inc., dated September 13, 2009, are a true and correct copy of the original document.

By:

Dated: 5/8/2010

MARIAN McCLELLAND, President
Aruna Partnership, Inc.

BYLAWS

of

ARUNA PARTNERSHIP, INC.

September 13, 2009

BYLAWS

of

ARUNA PARTNERSHIP, INC.

September 13, 2009

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BYLAWS

Of

ARUNA PARTNERSHIP, INC.

September 13, 2009

ARTICLE 1

General Provisions

Section 1.1 Name. The name of this corporation is Aruna Partnership, Inc., and shall herein be referred to as "the corporation."

Section 1.2 Offices. The principal business office of the corporation shall be at 32 Hollow Oak Drive, Sudbury, Massachusetts 01776. The corporation may also have offices at such other places as the corporation may require.

Section 1.3 Fiscal Year. The fiscal year of the corporation shall begin on January 1 and end on the following December 31 of each year.

Section 1.4 No Voting Members. The corporation shall have no voting members. All powers of the corporation shall be held by the board of trustees. Any action or vote required or permitted by any law, rule, or regulation to be taken by members shall be taken by action or vote of the same percentage of the board of trustees of the corporation. No person now or hereafter designated by the corporation as a "member" for fundraising or other purposes shall be or be deemed to be a member for purposes of the Articles of Organization or Bylaws of the corporation nor shall such person have any voting or fiduciary rights or responsibilities of the corporation.

ARTICLE 2

Statement of Purposes

The corporation is organized for charitable, educational and scientific purposes including, but not limited, to, providing, promoting, and sponsoring women's development, child welfare, health care, and job training for those in need throughout India. Aruna Partnership's projects also encourage and support the advancement of self-sustaining cottage industries in rural areas, the alleviation of poverty, and the preservation of India's cultural heritage through handicraft programs and women's artisan societies. Educational programs may include promotion of cultural exchange with India through music, literature, dance, religion, and/or science. The corporation may, as permitted by law, engage in any and all activities in furtherance of, related to, or incidental to these purposes which may lawfully be carried on by a corporation formed under Chapter 180 of the General Laws of Massachusetts and which are not inconsistent with the corporation's qualification as an organization described in Section 501(c)(3) of the Internal Revenue Code or corresponding section of any future tax code.

ARTICLE 3

Board of Trustees

Section 3.1 Authority. The business and affairs of the corporation shall be controlled and governed by the board of trustees, which shall have the right to exercise all powers of the corporation as permitted by law.

Section 3.2 Composition. The number of trustees and the manner by which new trustees are nominated and appointed shall be determined by the trustees.

Section 3.3 Terms of Office. The board of trustees shall determine the length and number of terms to be served by trustees.

Section 3.4 Meetings. The board of trustees shall hold annual meetings each year and may select the time and place for annual and other meetings of the board. Other meetings of the board of trustees may be called by the president or by a majority of the trustees then in office by delivering notice in writing, of the date, time, place, and purpose of such meeting, to all trustees at least three (3) days in advance of such meeting.

Section 3.5 Quorum and Voting. A majority of the board of trustees shall constitute a quorum for the transaction of business at any meeting of the board. At any meeting of the board of trustees at which a quorum is present, a majority of those trustees present shall decide any matter, unless a different vote is specified by law, the Articles of Organization, or these Bylaws.

Section 3.6 Meetings by Remote Communication. One or more trustees may attend any annual, regular, special, or committee meeting of the board through telephonic, electronic, or other means of communication by which all trustees have the ability to fully and equally participate in all discussions and voting on a substantially simultaneous basis. Such participation shall constitute presence in person at such meeting.

Section 3.7 Action Without a Meeting. Any action required or permitted to be taken at any board meeting may be taken without a meeting if a consent in writing, setting forth the action to be taken, shall be signed by all of the trustees with respect to such subject matter. Such consent, which may be signed in counterparts, shall have the same force and effect as a vote of the board of trustees.

Section 3.8 Waiver of Notice for Meetings. Whenever any notice of a meeting is required to be given to any trustee under the Articles of Organization, these bylaws, or the laws of Massachusetts, a waiver of notice in writing signed by the trustee, whether before or after the time of the meeting, shall be equivalent to the giving of such notice.

Section 3.9 Committees. The board of trustees may create such standing and special committees as it determines to be in the best interest of the corporation. The board of trustees shall determine the duties, powers, and composition of such committees, except that the board shall not delegate to such committees those powers which by law may not be delegated. Each such committee shall submit to the board of trustees at such meetings as the board may designate, a report of the actions and recommendations of such committees for consideration and approval by the board of trustees. Any committee may be terminated at any time by the board of trustees.

Section 3.10 Compensation. Trustees as such shall not receive any salaries for their services on the board, but trustees shall not be precluded from serving the corporation in any other capacity and receiving reasonable compensation.

Section 3.11 Resignation. Any trustee may resign by delivering a written resignation to the corporation at its principal office or to the president or clerk. Such resignation shall be effective upon receipt unless it is specified to be effective at some later time.

Section 3.12 Removal. Any trustee may be removed, with or without assignment of cause, by a vote of two-thirds of the entire board of trustees at any meeting of the board of trustees. No member of the board shall be removed from office unless the notice of the meeting at which removal is to be considered states such purpose and opportunity to be heard at such meeting is given to the trustee whose removal is sought. Notwithstanding the notice provision of Section 3.4 above, written notice shall be delivered to all trustees at least fourteen (14) days in advance of a meeting at which removal is sought.

Section 3.13 Vacancies. Any vacancy occurring in the board of trustees shall be filled by the board of trustees. A trustee elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office.

ARTICLE 4

Officers

Section 4.1 Officers. The officers of the corporation shall be a president, vice-president, treasurer, and clerk of the board of trustees and such other officers as may be elected in accordance with the provisions of this Article.

Section 4.2 Election. The officers of the corporation shall be elected annually by the board of trustees at the annual meeting. Each officer shall hold office until a successor shall have been elected and qualified.

Section 4.3 Vacancies. A vacancy in any office because of death, resignation, disqualification, or otherwise may be filled by the board of trustees for the unexpired portion of the term.

Section 4.4 Removal. Any officer may be removed, with or without assignment of cause, by a vote of a majority of the entire board of trustees at any meeting of the board of trustees. No officer shall be removed from office unless the notice of the meeting at which removal is to be considered states such purpose and opportunity to be heard at such meeting is given to the officer whose removal is sought. Notwithstanding the notice provision of Section 3.4 above, written notice shall be delivered to all trustees at least fourteen (14) days in advance of a meeting at which removal is sought.

Section 4.5 President. The president shall preside at all meetings of the board of trustees. The president, or other proper officer or agent of the corporation authorized by the board of trustees, may sign any deeds, mortgages, bonds, contracts, or other instruments which the board of trustees has authorized to be executed. The president shall perform all duties incident to the office of president and such other duties as may be prescribed by the board of trustees from time to time.

Section 4.6 Vice-President. There shall be a vice president who shall have such powers and perform such duties as shall be designated by the board of trustees. In the absence or disability of the president, the vice president shall assume all powers and perform all the duties of the president until such time as the board of trustees shall otherwise direct.

Section 4.7 Treasurer. The treasurer, or other proper officer or agent of the corporation authorized by the board of trustees, shall have charge and custody of and be responsible for all funds and securities of the corporation; receive and give receipt for moneys due and payable to the corporation from any source whatsoever, and deposit all such moneys in the name of the corporation in such banks, trust companies, or other depositories as shall be selected by the board of trustees; and in general perform all of the duties incident to the office of treasurer and such others as may from time to time be assigned by the board of trustees.

Section 4.8 Clerk. The clerk shall keep the minutes of the meetings of the board of trustees in one or more books provided for that purpose; ensure that all notices are given in accordance with the provisions of these bylaws; be custodian of the corporate records; and in general perform all such duties as may from time to time be assigned by the board of trustees.

ARTICLE 5

Corporate Transactions

Section 5.1 Contracts. The board of trustees may authorize any officer or officers, agent or agents of the corporation in addition to the officers so authorized by these bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined by specific instances.

Section 5.2 Indebtedness. All checks, drafts, or orders for the payment of money, notes, or other evidence of indebtedness issued in the name of the corporation, shall be signed by the president or treasurer, or such other officer or agent of the corporation as from time to time may be determined by the board of trustees. In the absence of such determination of the board, such instruments shall be signed by the president or treasurer of the corporation.

Section 5.3 Deposits. All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, brokerages, or other depositories as the board of trustees shall select.

Section 5.4 Contributions. The board of trustees or any authorized officer or agent may accept on behalf of the corporation any contribution, gift, bequest, or devise for the general purposes or for any special purpose of the corporation.

ARTICLE 6

Books and Records

The corporation shall keep at the principal office of the corporation correct and complete books and records of account; minutes of the proceedings of board of trustees; and a register of the names and addresses of the trustees of the corporation. All books, and records of the corporation may be inspected by any trustee, or agent or attorney thereof, for any proper purpose at any reasonable time.

ARTICLE 7

Restrictions on Activities

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of the corporation. Except to the extent permitted by the Internal Revenue Code, whether pursuant to an election under Section 501(h) or otherwise, no substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation, and the corporation shall neither participate nor intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these bylaws, neither the corporation nor any trustee, officer, employee, agent, or any other representative of the corporation shall carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE 8

Dissolution

In the event of dissolution of the corporation, the board of trustees shall, after paying or making provisions for the payment of all of the liabilities of the corporation to the extent assets of the corporation permit, dispose of all the assets of the corporation exclusively for the purposes of the corporation, as the board of trustees shall determine, in such manner as required by section 501(c)(3) of the Internal Revenue Code (or corresponding provision of any future United States Internal Revenue law) and in accordance with the statutes of the Commonwealth of Massachusetts.

ARTICLE 9

Conflicts of Interest

Whenever a trustee or officer has a financial or personal interest in any matter coming before the board of trustees, the affected person shall a) fully disclose the nature of the interest and b) withdraw from discussion, lobbying, and voting on the matter. Any transaction or vote involving a potential conflict of interest shall be approved only when a majority of disinterested trustees determine that it is in the best interest of the corporation to do so. The minutes of meetings at which such votes are taken shall record such disclosure, abstention and rationale for approval.

ARTICLE 10

Personal Liability

No officer or trustee of the corporation shall be personally liable to the corporation for monetary damages for or arising out of a breach of fiduciary duty as an officer or trustee notwithstanding any provision of law imposing such liability; provided, however, that the foregoing shall not eliminate or limit the liability of an officer or trustee to the extent that such liability is imposed by applicable law (i) for a breach of the officer's or trustee's duty of loyalty to the corporation, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of the law, or (iii) for any transaction from which the officer or trustee derived an improper personal benefit.

ARTICLE 11

Indemnification

The corporation shall, to the extent legally permissible, indemnify each person who may serve or who has served at any time as an officer, trustee, or employee of the corporation against all expenses and liabilities, including, without limitation, counsel fees, judgments, fines, excise taxes, penalties and settlement payments, reasonably incurred by or imposed upon such person in connection with any threatened, pending or completed action, suit or proceeding in which he or she may become involved by reason of his or her service in such capacity; provided that no indemnification shall be provided for any such person with respect to any matter as to which he or she shall have been finally adjudicated in any proceeding not to have acted in good faith in the reasonable belief that such action was in the best interests of the corporation; and further provided that any compromise or settlement payment shall be approved by a majority vote of a quorum of trustees who are not at that time parties to the proceeding.

The indemnification provided hereunder shall inure to the benefit of the heirs, executors and administrators of persons entitled to indemnification hereunder. The right of indemnification under this Article shall be in addition to and not exclusive of all other rights to which any person may be entitled.

This Article constitutes a contract between the corporation and the indemnified officers, trustees, and employees. No amendment or repeal of the provisions of this Article which adversely affects the right of an indemnified officer, trustee, or employee under this Article shall apply to such officer, trustee, or employee with respect to those acts or omissions which occurred at any time prior to such amendment or repeal.

ARTICLE 12

Amendments to Bylaws

These bylaws may be amended or repealed by a majority vote of the entire board of trustees.

(End of Bylaws)

Aruna Partnership, Inc. **EIN: 04-3106756**
2009 Form 990-EZ

Part V, Other Information

Line 35, Explanation regarding business income not reportable on Form 990-T

The organization does not generate unrelated business taxable income. The organization's handcraft sales are substantially related to the organization's tax exempt purposes (i.e. supporting community/economic development in an impoverished section of South India through the promotion of women's cottage industry.

Statement 5