

RESTATED ARTICLES OF INCORPORATION  
OF  
THE SKATING CLUB OF SAN FRANCISCO, INC.

The undersigned certify that:

1. They are the President and Secretary, respectively, of The Skating Club of San Francisco, a California corporation.
2. The Articles of Incorporation of this corporation are amended and restated to read as follows:

ARTICLE I: NAME OF CORPORATION

1. The name of the corporation is The Skating Club of San Francisco, Inc.

ARTICLE II: PURPOSE OF CORPORATION

2. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public and charitable purposes.
3. The specific purpose of this corporation shall be to foster and develop the sport of figure skating for eligible athletes (as that term is defined by the United States Figure Skating Association) for national or international amateur sports competition; to develop and maintain a social and athletic organization; and to carry on other charitable and educational activities associated with this goal as allowed by law.
4. This corporation is organized exclusively for charitable and educational purposes, and for fostering national or international amateur sports competition and to conduct national or international competition in sports or to support and develop amateur athletes for that competition within the meaning of Internal Revenue Code §501(c)(3) or the corresponding provision of any future United States internal revenue law. Despite any other provision in these articles, the corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that do not further the purposes of this corporation, and the corporation shall not carry on any other activities not permitted to be carried on by (a) a corporation exempt from federal income tax under Internal Revenue Code §501(c)(3) or the corresponding provision of any future United States internal revenue law, or (b) a corporation, contributions to which are deductible under Internal Revenue Code §170(c)(2) or the corresponding provision of any future United States internal revenue law.

ARTICLE III: TAX-EXEMPT STATUS OF CORPORATION

5. Tax-exempt status
  - (a) No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise permitted by Internal Revenue Code §501(h)(9), and this corporation shall not participate or intervene in (including publishing or distributing statements) any political campaign on behalf of any candidate for public office.
  - (b) All corporate property is irrevocably dedicated to the purposes set forth in Article 2. No part of the net earnings of this corporation shall inure to the benefit of any of its directors, trustees, officers, private shareholders or members, or to individuals.
  - (c) On the winding up and dissolution of this corporation, after paying or adequately providing for the debts, obligations, and liabilities of the corporation, the remaining assets of this corporation shall

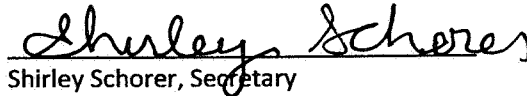
be distributed to an organization (or organizations) organized and operated exclusively for charitable or educational purposes, including but not limited to a *qualified amateur sports organization*, if the organization has established its tax-exempt status under Internal Revenue Code §501(c)(3) (or corresponding provisions of any future federal Internal Revenue Code law.

3. The foregoing amendment and restatement of the Articles of Incorporation has been duly approved by the board of directors.
4. A determination of fairness by the Commissioner of Corporations is not required because the articles as amended have been duly approved by the required vote of the members in an election conducted by written ballots pursuant to Section 7513 of the California Corporations Code, in which no opposing votes were cast.

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.

Date: August 13, 2010

  
John Macdonald, President

  
Shirley Schorer, Secretary