

#2010-04

DAYBREAK COMMUNITY ASSOCIATION

**ASSOCIATION RESOLUTION FOR THE REVENUE RULING
70-604 ELECTION EXCESS INCOME APPLIED TO THE FOLLOWING YEAR'S
ASSESSMENTS RESOLUTION**

WHEREAS, the Daybreak Community Association is a Utah Corporation duly organized and existing under the laws of the State of Utah;

WHEREAS, the members desire that the Corporation shall act in full accordance with the Ruling and Regulations of the Internal Revenue Service;

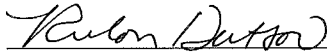
NOW, THEREFORE, the members hereby adopt the following Resolution by and on behalf of the Daybreak Community Association:

RESOLVED, that any excess of membership income over membership expense for the year ended December, 2009 and December, 2010, shall be applied against the subsequent tax year member assessments as provided by IRS Revenue Ruling 70-604.

IN WITNESS WHEREOF, the said Board of Directors has caused this Resolution to be signed by its President and Secretary, this 25th day of August 2010, and direct its distribution to all homeowners.

DAYBREAK COMMUNITY ASSOCIATION, INC.

By: 
Ty McCutcheon, President

By: 
Rulon Dutson, Secretary