

Brownsville Society for the Performing Arts, Inc.

Exhibit 2 of FCC Form 318

Certifications of Eligibility per Section II-2a

NON-PROFIT STATUS

Letter from the Internal Revenue Service dated **November 24, 1995**, attached herein, granting tax exempt status per IRC § 501(c)(3) to the Brownsville Society for the Performing Arts, Inc.

Articles of Incorporation of the Brownsville Society for the Performing Arts, Inc., filed in the Office of the Secretary of the State of Texas on **October 11, 1994**, attached herein, state as follows:

“Article II – Non-Profit Corporation: The Corporation is a non-profit corporation. Upon dissolution, all of the Corporation’s assets shall be distributed to the State of Texas or an organization exempt from taxes under Internal Revenue Code § 501(c)(3) for one or more purposes that are exempt under the Texas franchise tax.”

EDUCATIONAL PURPOSE

The Articles of Incorporation of the Brownsville Society for the Performing Arts, Inc., referred to above and attached herein, state as follows:

“Article IV – Purposes: The purposes for which the Corporation is organized are to perform, charitable, literary and educational activities within the meaning of Internal Revenue Code § 501(c)(3) and Texas Tax Code § 11.18(c)(1), including without limitation, the presentation of performances by cultural organizations and individual performances in Brownsville, Texas and surrounding areas.”

USE OF PROGRAMMING TO FURTHER EDUCATIONAL PURPOSE

Located in Brownsville, Texas, recently rated by the US Census Bureau¹ as the poorest city in the country, the Brownsville Society for the Performing Arts (BSPA) produces live events that are costly to produce and therefore challenging to present for free or at affordable pricing.

The nominal cost and freely broadcast nature of LPFM radio programming, on the other hand, will allow the BSPA to: 1) reach an audience many times greater than that which we currently serve; 2) expand the quantity, diversity and relevance of our educational content; 3) create new community-wide exposure opportunities for local artists, educators, presenters and their listeners; and 4) implement an educational outreach campaign that is substantial, consistent and effective in nature.

In general, LPFM radio will grant us the opportunity to teach, entertain, inform and eventually improve the quality of life of a chronically disadvantaged and underserved community.

¹ http://www.brownsvilleherald.com/news/local/article_b630f374-475c-11e3-a86e-001a4bcf6878.html

PROPOSED STATION PROGRAMMING

At this time, we are not able to submit an accurate programming schedule but the table below displays the wide variety of locally originated content we are capable of producing and interested in possibly broadcasting, in no particular order. At one time or another, with the exception of News & Talk programs, BSPA has directly produced, co-produced or assisted in live versions of nearly all genres and programs listed.

We are prepared to meet our pledge to provide the eight hours per day of locally originated programming that is required and to maintaining a fully staffed, equipped and publicly accessible studio that meets FCC's LPFM criteria. The studio will be centrally located in Brownsville's Downtown Entertainment District and feature live broadcast studio performance capabilities.

LIVE MUSIC BROADCASTS	RECORDED MUSIC BROADCASTS	EDUCATIONAL OUTREACH	NEWS & TALK
Brownsville Latin Jazz Festival (BSPA)	Mexican Folklórico	Brownsville History	Weather Reports
Brownsville Guitar Festival (BSPA)	Boleros & Romantics	Border Narratives	Emergency Alerts
Handel's Messiah (BSPA)	Conjunto Preservation	Fine Art Presentations	Brownsville News
South Texas Conjunto Festival	Big Band Swing	Historic Preservation	Rio Grande Valley News
Sombrero Festival Concerts	Rock & Soul	Guitar & Piano Classes	Texas News
Live UTB* Performance Broadcasts of Opera, Symphony, Classical, Classical Guitar, Mass Chorale, Mariachi, Jazz & other concerts.	Classic Rock	Children's Programming	National News
Live Studio Broadcasts of Jazz, Blues, Rock, Folk, Mexican Pop, Afro-Cuban, South American, Guitar, Flamenco, Pop, MPB, Folklórico, Rancheras, Conjunto, Norteño, World Music, etc.	Didactic Blues	Nutrition & Cooking	Mexico & Latin America News
	Didactic Jazz	Home Economics	World News
	Romulo's Opera	Spanish Lessons	Cultural Calendar
	Classical Pop	Lecciones de Inglés	Local Entertainment
	Mozart Only	Legal Aid	University & Junior College Activities
	Afro-Cuban Diaspora	Civics & Government	Help Wanted
	Música Brasileira	Health Care Topics	Border & Immigration Issues
	Latin Jazz to Salsa		Community Development Issues
	Classical Guitar		Official PSAs
	Flamenco Arabe		
	House, Indie & Trance		
* University of Texas Brownsville			

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
1100 COMMERCE STREET
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

Date: **NOV 24 1985**

BROWNSVILLE SOCIETY FOR THE
PERFORMING ARTS INC
PO BOX 6238
BROWNSVILLE, TX 78523-6238

Employer Identification Number:
74-2717430
Case Number:
755286018
Contact Person:
ANNETTE SMITH
Contact Telephone Number:
(214) 767-6023
Accounting Period Ending:
September 30
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the

Letter 947 (DO/CG)

BROWNSVILLE SOCIETY FOR THE

Code. Requests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Since you have not indicated that you intend to finance your activities with the proceeds of tax exempt bond financing, in this letter, we have not determined the effect of such financing on your tax exempt status.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

BROWNSVILLE SOCIETY FOR THE

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Bobby E. Scott". The signature is written in dark ink and is positioned above the typed name.

Bobby E. Scott
District Director

FILED
In the Office of the
Secretary of State of TexasOCT 11 1994
Corporations Section

ARTICLES OF INCORPORATION
OF THE
BROWNSVILLE SOCIETY FOR THE PERFORMING ARTS, INC.

We the undersigned natural persons over the age of eighteen, acting as incorporators, adopt the following Articles of Incorporation of the Brownsville Society for the Performing Arts, Inc. (referred to as the "Corporation") under the Texas Non-Profit Corporation Act (referred to as the "Act"):

Article I

Name

The name of the Corporation is the Brownsville Society for the Performing Arts, Inc.

Article II

Non-Profit Corporation

The Corporation is a non-profit corporation. Upon dissolution, all of the Corporation's assets shall be distributed to the State of Texas or an organization exempt from taxes under Internal Revenue Code § 501(c)(3) for one or more purposes that are exempt under the Texas franchise tax.

Article III

Duration

The Corporation shall continue in perpetuity.

Article IV

Purposes

The purposes for which the Corporation is organized are to perform charitable, literary and educational activities within the meaning of Internal Revenue Code § 501(c)(3) and Texas Tax Code § 11.18(c)(1), including without limitation, the presentation of performances by cultural organizations and individual performances in Brownsville, Texas and surrounding areas.

Article V

Powers

Except as otherwise provided in these Articles, the Corporation shall have all of the powers provided in the Act.

Article VI

Restrictions and Requirements

The Corporation shall not pay dividends or other corporate income to its directors or officers, or otherwise accrue distributable profits or permit the realization of private gain. The Corporation shall have no power to take any action prohibited by the Act.

The Corporation shall have no power to take any action that would be inconsistent with the requirements for a tax exemption under Internal Revenue Code § 501(c)(3) and related regulations, rulings and procedures. The Corporation shall have no power to take any action that would be inconsistent with the requirements for receiving tax deductible charitable contributions under Internal Revenue Code § 170(c)(2) and related regulations, rulings and procedures. Regardless of any other provision in these Articles of Incorporation or state law, the Corporation shall have no power to:

1. Engage in activities or use its assets in manners that are not in furtherance of one or more exempt purposes, as set forth above and defined by the Internal Revenue Code and related regulations, rulings and procedures, except to an insubstantial degree.

2. Serve a private interest other than one that is clearly incidental to an overriding public interest.

3. Devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise, except as provided by the Internal Revenue Code and related regulations, rulings and procedures.

4. Participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office. The prohibited activities include the publishing or distributing of statements and any other direct or indirect campaign activities.

5. Have objectives that characterize it as an "action organization" as defined by the Internal Revenue Code and related regulations, rulings and procedures.

6. Distribute its assets on dissolution other than for one or more exempt purposes; on dissolution, the Corporation's assets shall be distributed to the state government for a public purpose, or to an organization exempt from taxes under Internal Revenue Code § 501(c)(3) to be used to accomplish the general purposes for which the Corporation was organized.

7. Permit any part of the net earnings of the Corporation to inure to the benefit of any private shareholder or member of the Corporation or any private individual.

8. Carry on an unrelated trade or business except as a secondary purpose related to the Corporation's primary, exempt purposes.

Article VII

Membership

The Corporation shall have no members.

Article VIII

Initial Registered Office and Agent

The street address of the initial registered office of the Corporation is 2020 Palm Boulevard, Brownsville, Texas 78520. The name of the initial registered agent at this office is Jorge E. Dominguez, M.D.

Article IX

Board of Directors

The qualifications, manner of selection, duties, terms and other matters relating to the board of directors (referred to as the "Board of Directors") shall be provided in the Bylaws. The initial Board of Directors shall consist of four persons. The number of Directors may be increased or decreased by adoption or amendment of the Bylaws. The number of Directors may not be decreased to less than three. The initial Board of Directors shall consist of the following persons at the following addresses:

<u>Name of Director</u>	<u>Street Address</u>
Carlos Chavez, M.D.	740 Acacia Lane Brownsville, Texas 78521
Jorge E. Dominguez, M.D.	2020 Palm Boulevard Brownsville, Texas 78520

David Nunez, D.D.S.

17 Crownridge Drive
Brownsville, Texas 78521

Roberto Robles, M.D.

50 Casa de Amigos
Brownsville, Texas 78521

Article X

Limitation on Liability of Directors

A Director is not liable to the Corporation for monetary damages for an act or omission in the Director's capacity as Director except to the extent otherwise provided by a statute of the State of Texas.

Article XI

Indemnification

The Corporation may indemnify a person who was, is or is threatened to be made a named defendant or respondent in litigation or other proceedings because a person is or was a Director or other person related to the Corporation, regardless of the provisions in the Act governing indemnification. As provided in the Bylaws, the Board of Directors shall have the power to define the requirements and limitations for the Corporation to indemnify Directors, officers or others related to the Corporation.

Article XII

Construction

All references in these Articles of Incorporation to statutes, regulations or other sources of legal authority shall refer to the authority cited or their successors as they may be amended from time to time.

Article XIII

Incorporators

The name and street address of each incorporator is:

Name of Incorporator

Street Address

Carlos Chavez, M.D.

740 Acacia Lane
Brownsville, Texas 78521

Jorge E. Dominguez, M.D.

2020 Palm Boulevard
Brownsville, Texas 78520

David Nunez, D.D.S.

17 Crownridge Drive
Brownsville, Texas 78521

Roberto Robles, M.D.

50 Casa de Amigos
Brownsville, Texas 78521

Article XIV

Action By Written Consent

Action may be taken by use of signed written consents by the number of Directors or committee members whose vote would be necessary to take action at a meeting at which all such persons entitled to vote were present and voted. Each written consent must bear the date of signature of each person signing it. A consent signed by less than all of the Directors or committee members is not effective to take the intended action unless consents, signed by the required number of persons, are delivered to the Corporation within sixty (60) days after the date of the earliest dated consent delivered to the Corporation. Delivery must be made by hand or by certified or registered mail, return receipt requested. The delivery may be made to the Corporation's registered office, registered agent, principal place of business, transfer agent, registrar, exchange agent, or an officer or agent having custody of books in which the relevant proceedings are recorded. If the delivery is made to the Corporation's principal place of business, the consent must be addressed to the president or principal executive officer.

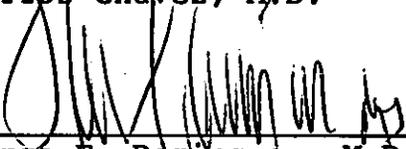
The Corporation will give prompt notice of the action taken to persons who do not sign consents. If the action taken requires documents to be filed with the Secretary of State, the filed documents will indicate that the written consent procedures have been properly followed.

A telegram, telex, cablegram or similar transmission by a Director or committee member or photographic facsimile or similar reproduction of a signed writing is to be regarded as being signed by the Director or committee member.

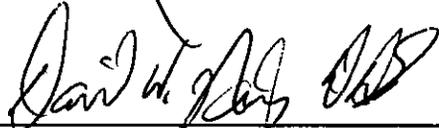
WE EXECUTE these Articles of Incorporation on September 01, 1994.



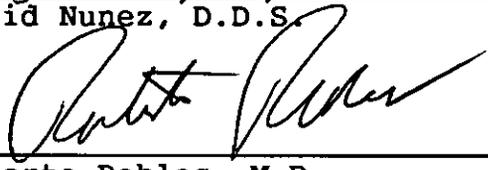
Carlos Chavez, M.D.



Jorge E. Dominguez, M.D.



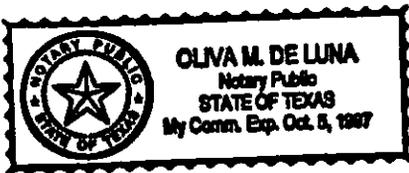
David Nunez, D.D.S.

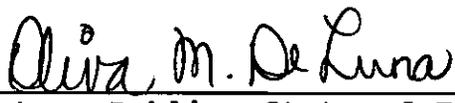


Roberto Robles, M.D.

STATE OF TEXAS §
COUNTY OF DALLAS §

The foregoing Articles of Incorporation were acknowledged before me by Carlos Chavez, M.D. on the 01 day of September, 1994.



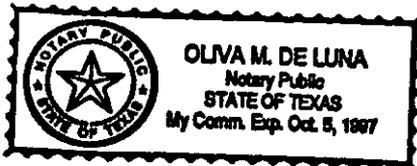


Notary Public, State of Texas

My commission expires: _____

STATE OF TEXAS §
 §
COUNTY OF DALLAS §

The foregoing Articles of Incorporation were acknowledged before me by Jorge Dominguez, M.D. on the 01 day of September, 1994.

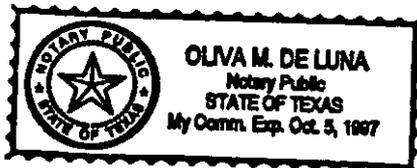


Oliva M. De Luna
Notary Public, State of Texas

My commission expires: _____

STATE OF TEXAS §
 §
COUNTY OF DALLAS §

The foregoing Articles of Incorporation were acknowledged before me by David Nunez, D.D.S. on the 01 day of September, 1994.

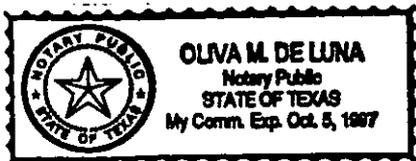


Oliva M. De Luna
Notary Public, State of Texas

My commission expires: _____

STATE OF TEXAS §
 §
COUNTY OF DALLAS §

The foregoing Articles of Incorporation were acknowledged before me by Roberto Robles, M.D. on the 01 day of September, 1994.



Oliva M. De Luna
Notary Public, State of Texas

My commission expires: _____