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# Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

2010

Department of the Treasury  
Internal Revenue Service

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements.

For calendar year 2010, or tax year beginning , and ending

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return  
☐ Amended return ☐ Address change ☐ Name change

Name of foundation <b>OPEN DOORS INTERNATIONAL, INC.</b>		A Employer identification number <b>33-0523832</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>2953 SOUTH PULLMAN STREET</b>	Room/suite	B Telephone number <b>949-752-6600</b>
City or town, state, and ZIP code <b>SANTA ANA, CA 92705</b>		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ <b>19,604,536.</b>	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
(Part I, column (d) must be on cash basis)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received		27,407,581.			
2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		42,731.	42,731.		
4 Dividends and interest from securities		76,827.	76,827.		
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		41,763.			
b Gross sales price for all assets on line 6a		214,574.			
7 Capital gain net income (from Part IV, line 2)			41,763.		
8 Net short-term capital gain					
9 Income modifications					
Gross sales less returns and allowances		1,733.			
b Less Cost of goods sold					
c Gross profit or (loss)		1,733.		0.	
11 Other income		<116,489.>	<116,489.>	0.	STATEMENT 2
12 Total. Add lines 1 through 11		27,454,146.	44,832.	0.	
13 Compensation of officers, directors, trustees, etc		318,937.	0.	0.	318,937.
14 Other employee salaries and wages		1,711,387.	97,742.	0.	1,613,645.
15 Pension plans, employee benefits		585,239.	26,899.	0.	558,340.
16a Legal fees STMT 3		22,832.	2,627.	0.	20,205.
b Accounting fees STMT 4		27,988.	2,799.	0.	25,189.
c Other professional fees STMT 5		47,989.	0.	0.	47,989.
17 Interest					
18 Taxes					
19 Depreciation and depletion		75,305.	0.	0.	
20 Occupancy		214,358.	398.	0.	213,960.
21 Travel, conferences, and meetings		447,804.	2,761.	0.	445,043.
22 Printing and publications		18,035.	347.	0.	17,688.
23 Other expenses STMT 6		403,760.	41,406.	0.	362,354.
24 Total operating and administrative expenses. Add lines 13 through 23		3,873,634.	174,979.	0.	3,623,350.
25 Contributions, gifts, grants paid		19,376,374.			19,376,374.
26 Total expenses and disbursements. Add lines 24 and 25		23,250,008.	174,979.	0.	22,999,724.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		4,204,138.			
b Net investment income (if negative, enter -0-)			0.		
c Adjusted net income (if negative, enter -0-)				0.	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing			4,919,272.	6,613,285.	6,613,285.
	2 Savings and temporary cash investments			3,360,910.	4,675,288.	4,675,288.
	3 Accounts receivable ▶ 3,669,258.					
	Less: allowance for doubtful accounts ▶			3,193,874.	3,669,258.	3,669,258.
	4 Pledges receivable ▶					
	Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons					
	7 Other notes and loans receivable ▶					
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges			53,112.	93,598.	93,598.
	10a Investments - U.S. and state government obligations STMT 7			583,060.	487,484.	487,484.
	b Investments - corporate stock STMT 8			1,831,234.	2,244,300.	2,244,300.
	c Investments - corporate bonds STMT 9			1,003,308.	1,652,387.	1,652,387.
11 Investments - land, buildings, and equipment basis ▶						
Less: accumulated depreciation ▶						
12 Investments - mortgage loans						
13 Investments - other						
14 Land, buildings, and equipment; basis ▶ 367,584.						
Less: accumulated depreciation ▶ 257,103.			173,641.	110,481.	110,481.	
15 Other assets (describe ▶ STATEMENT 10)			82,611.	58,455.	58,455.	
16 Total assets (to be completed by all filers)			15,201,022.	19,604,536.	19,604,536.	
Liabilities	17 Accounts payable and accrued expenses			245,191.	174,008.	
	18 Grants payable					
	19 Deferred revenue					
	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable					
	22 Other liabilities (describe ▶ STATEMENT 11)			715,520.	645,052.	
23 Total liabilities (add lines 17 through 22)			960,711.	819,060.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24 Unrestricted			13,559,592.	14,378,927.	
	25 Temporarily restricted			680,719.	4,406,549.	
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.					
	27 Capital stock, trust principal, or current funds					
	28 Paid-in or capital surplus, or land, bldg, and equipment fund					
	29 Retained earnings, accumulated income, endowment, or other funds					
	30 Total net assets or fund balances			14,240,311.	18,785,476.	
31 Total liabilities and net assets/fund balances			15,201,022.	19,604,536.		

## Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	14,240,311.
2 Enter amount from Part I, line 27a	2	4,204,138.
3 Other increases not included in line 2 (itemize) ▶ UNREALIZED GAINS ON INVESTMENTS	3	341,027.
4 Add lines 1, 2, and 3	4	18,785,476.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	18,785,476.

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**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b SEE ATTACHED STATEMENT			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e 214,574.		172,811.	41,763.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			41,763.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7  
If (loss), enter -0- in Part I, line 7 } 2 41,763.

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):  
If gain, also enter in Part I, line 8, column (c).  
If (loss), enter -0- in Part I, line 8 } 3 N/A

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2009	21,978,247.	13,429,576.	1.636556
2008	26,237,295.	16,509,761.	1.589199
2007	21,273,452.	15,225,324.	1.397241
2006	17,722,315.	13,064,503.	1.356524
2005	14,210,580.	10,104,681.	1.406336

2 Total of line 1, column (d) 2 7.385856

3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years 3 1.477171

4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5 4 15,463,926.

5 Multiply line 4 by line 3 5 22,842,863.

6 Enter 1% of net investment income (1% of Part I, line 27b) 6 0.

7 Add lines 5 and 6 7 22,842,863.

8 Enter qualifying distributions from Part XII, line 4 8 23,000,849.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate.  
See the Part VI instructions.

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)**

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	0.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	1,216.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	1,216.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	1,216.	
11 Enter the amount of line 10 to be: Credited to 2011 estimated tax <input checked="" type="checkbox"/> 1,216. Refunded <input type="checkbox"/>	11	0.	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	X	
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> CA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation		X
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

SEE STATEMENT 12

**Part VII-A Statements Regarding Activities** (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <b>WWW.OPENDOORS.ORG</b>	13	X	
14	The books are in care of <b>KELLEY VALDEZ</b> Telephone no. <b>949-752-6600</b> Located at <b>2953 SOUTH PULLMAN STREET, SANTA ANA, CA</b> ZIP+4 <b>92705</b>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country	16	Yes	No
				X

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?		1c
			X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	N/A	2b
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010)	N/A	3b
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
			X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?		4b
			X

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**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required** (continued)**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No

6b

X

**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No

7b

**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation.

(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 and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 13		318,937.	124,305.	2,941.

**2** Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JOHN HAYES - 2953 SOUTH PULLMAN STREET, SANTA ANA, CA 92705	FINANCIAL ANALYST	101,260.	26,567.	774.
JEFFREY SELLERS - 2953 SOUTH PULLMAN STREET, SANTA ANA, CA 92705	MANAGING EDITOR	81,520.	23,208.	362.
P. MESA - 2953 SOUTH PULLMAN STREET, SANTA ANA, CA 92705	MEDIA CTR DIRECTOR	65,942.	31,254.	301.
L. SKLAR - 2953 SOUTH PULLMAN STREET, SANTA ANA, CA 92705	ACCTG SUPERVISOR	62,988.	26,047.	284.
B. BAKER - 2953 SOUTH PULLMAN STREET, SANTA ANA, CA 92705	SR COMM SPEC	64,138.	6,930.	684.

Total number of other employees paid over \$50,000

0

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**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
CONTEXTURE INTERNATIONAL 18006 SKYPARK CIRCLE, #210, IRVINE, CA 92614	FILM/VIDEO PRODUCTIOFILM/VIDEO	191,538.
THE FACTOR.E 1213 NW HILVERSUM, ARENA 300, NETHERLANDS	IT CONSULTANT	58,898.

Total number of others receiving over \$50,000 for professional services

0

**Part IX-A** Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 SEE STATEMENT 14	4,496,247.
2 SEE STATEMENT 15	6,057,882.
3 SEE STATEMENT 16	1,831,715.
4 SEE STATEMENT 17	7,881,478.

**Part IX-B** Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
<b>Total.</b> Add lines 1 through 3	0.

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**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities	1a	6,142,295.
b	Average of monthly cash balances	1b	5,625,330.
c	Fair market value of all other assets	1c	3,931,792.
d	Total (add lines 1a, b, and c)	1d	15,699,417.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	15,699,417.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	235,491.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	15,463,926.
6	Minimum investment return. Enter 5% of line 5	6	773,196.

**Part XI Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	773,196.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	0.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	773,196.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	773,196.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	773,196.

**Part XII Qualifying Distributions** (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	22,999,724.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	1,125.
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	23,000,849.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	23,000,849.

**Note** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Form 990-PF (2010)

**Part XIII** Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				773,196.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005	13705346.			
b From 2006	17071332.			
c From 2007	20520636.			
d From 2008	25413021.			
e From 2009	21306768.			
f Total of lines 3a through e	98,017,103.			
4 Qualifying distributions for 2010 from Part XII, line 4: ► \$ 23,000,849.				
a Applied to 2009, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2010 distributable amount				773,196.
e Remaining amount distributed out of corpus	22,227,653.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	120,244,756.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	13,705,346.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	106,539,410.			
10 Analysis of line 9:				
a Excess from 2006	17071332.			
b Excess from 2007	20520636.			
c Excess from 2008	25413021.			
d Excess from 2009	21306768.			
e Excess from 2010	22227653.			



**Part XV** Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a Paid during the year</b>				
<b>SEE STATEMENT 18</b>				
<b>Total</b>				<b>19,376,374.</b>
<b>b Approved for future payment</b>				
OPEN DOORS GERMANY POSTFACH 1142 DE-65761 GERMANY	NONE	PUBLIC	MINISTRIES	1,324.
OPEN DOORS CANADA 879 BROWNRIDGE ROAD HALTON, ONTARIO, CANADA L7G0C6	NONE	PUBLIC	MINISTRIES	4,839.
OPENS DOORS SUB SAHARAN AFRICA P.O. BOX 1561 MONDEOR, 2110 JOHANNESBURG, SOUTH	NONE	PUBLIC	MINISTRIES	5,070.
<b>Total</b>				<b>11,233.</b>



**Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

		Yes	No
<b>1</b>	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
<b>a</b>	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash		X
	(2) Other assets		X
<b>b</b>	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization		X
	(2) Purchases of assets from a noncharitable exempt organization		X
	(3) Rental of facilities, equipment, or other assets		X
	(4) Reimbursement arrangements		X
	(5) Loans or loan guarantees		X
	(6) Performance of services or membership or fundraising solicitations		X
<b>c</b>	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		X
<b>d</b>	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.		

[illegible]

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

Signature of officer or trustee

Date \_\_\_\_\_

Title

Print/Type preparer's name

Preparer's signature

Date

Check <input type="checkbox"/> if self-employed	PTIN
--	------

**Paid  
Preparer  
Use Only**

FABIAN CHIU

FABIAN CHIU

10/12/11

Firm's name ► CBIZ MHM, LLC

Firm's EIN ▶

Firm's address ► 2301 DUPONT DRIVE, SUITE 200  
IRVINE, CA 92612

Phone no. **949-474-2020**

Form **990-PF** (2010)

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

**2010**

Name of the organization

Employer identification number

OPEN DOORS INTERNATIONAL, INC.

33-0523832

Organization type (check one):

**Filers of:****Section:**

Form 990 or 990-EZ

☐

501(c)( ) (enter number) organization

☐4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐

527 political organization

Form 990-PF

☒

501(c)(3) exempt private foundation

☐

4947(a)(1) nonexempt charitable trust treated as a private foundation

☐

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**☒

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**☐

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.☐For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ \_\_\_\_\_**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).**LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2010)**

Name of organization

Employer identification number

OPEN DOORS INTERNATIONAL, INC.

33-0523832

**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	LINUS PFISTER P.O. BOX 50 CH-3608 THUN, SWITZERLAND	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	ODINDO P.O. BOX 5019/JKTM JAKARTA, INDONESIA	\$ 13,068.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3	ODMAL SERVICES P.O. BOX 216 SELANGOR, MALAYSIA	\$ 127,945.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
4	OPEN DOORS AUSTRALIA P.O. BOX 6237 FRENCHS FOREST, NSW 2086, AUSTRALIA	\$ 1,765,442.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
5	OPEN DOORS BRAZIL CAIXA POSTAL 55055 SAO PAULO-SP, BRAZIL CEP 04733-	\$ 1,948,699.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
6	OPEN DOORS CANADA 879 BROWNRIDGE ROAD HALTON HILLS, ON L7G 0C6, CANADA	\$ 592,207.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)



Name of organization	Employer identification number
OPEN DOORS INTERNATIONAL, INC.	33-0523832

**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	OPEN DOORS DENMARK P.O. BOX 1062 DK-7500 HOLSTEBRO, DENMARK	\$ 305,841.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	OPEN DOORS FRANCE BP. 139, F-67833 TANNERIES, CEDEX, FRANCE	\$ 2,777,345.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	OPEN DOORS GERMANY POSTFACH 1142 DE-65761 KELKHIM, GERMANY	\$ 3,748,304.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	OPEN DOORS ITALY CP 45 37063 ISOLA DELLA SCALA, ITALY	\$ 106,419.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	OPEN DOORS NEW ZEALAND P.O. BOX 27-630 MT ROSKILL, AUCKLAND, NEW ZEALAND	\$ 104,077.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	OPEN DOORS NORWAY BARSTOLVEIEN 50F KRISTIANSAND, NORWAY 4636	\$ 2,314,544.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

OPEN DOORS INTERNATIONAL, INC.

33-0523832

**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	OPEN DOORS PHILIPPINES P.O. BOX 1573 QCCPO 1155 QUEZON CITY, PHILIPPINES	\$ 12,337.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
14	OPEN DOORS SINGAPORE 8 SIN MING ROAD #02-06 SIN MING CENTRE, SINGAPORE 575628	\$ 45,732.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
15	OPEN DOORS SOUTH KOREA 32-22 SANG-DO 2 DONG DONG JAG-GU, KOREA, SOUTH	\$ 37,728.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
16	OPEN DOORS SWITZERLAND CASA POSTALE 147 CH-1032 ROMANUEL, LAUSANNE, SWITZERLAND	\$ 1,906,452.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
17	OPEN DOORS UNITED KINGDOM P.O. BOX 6 WHITNEY, OXON, UNITED KINGDOM OX29 6WG	\$ 5,119,061.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
18	OPEN DOORS USA P.O. BOX 27001 SANTA ANA, CA 92799	\$ 6,474,756.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization

Employer identification number

OPEN DOORS INTERNATIONAL, INC.

33-0523832

**Part II Noncash Property** (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

**OPEN DOORS INTERNATIONAL, INC.****33-0523832**

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this information once See instructions) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

OPEN DOORS INTERNATIONAL, INC.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a FEDERAL NATL MORTGAGE 3.875%		05/24/05	02/15/10
b US TREASURY NOTES 4%		04/28/05	03/15/10
c HSBC FINANCE 4.75%		06/15/05	04/15/10
d 558SH EMERGING MARKETS SMALL CAP		04/22/05	10/15/10
e 109SH EMERGING MARKETS VALUE PORT		09/27/02	10/15/10
f 1735SH REAL ESTATE SECURITIES		VARIOUS	10/15/10
g 364SH TAX MANAGED US TARGETED		09/18/02	10/15/10
h 229SH TAX-MNG US SMALL CAP		10/11/02	10/15/10
i CAPITAL GAINS DIVIDENDS			
j			
k			
l			
m			
n			
o			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 50,000.		49,649.	351.
b 50,000.		50,464.	<464.>
c 25,000.		25,217.	<217.>
d 13,578.		6,380.	7,198.
e 3,987.		843.	3,144.
f 36,745.		33,170.	3,575.
g 6,959.		4,632.	2,327.
h 4,687.		2,456.	2,231.
i 23,618.			23,618.
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			351.
b			<464.>
c			<217.>
d			7,198.
e			3,144.
f			3,575.
g			2,327.
h			2,231.
i			23,618.
j			
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	41,763.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8 }	3	N/A

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FORM 990-PF	INCOME AND COST OF GOODS SOLD INCLUDED ON PART I, LINE 10	STATEMENT	1
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## INCOME

1. GROSS RECEIPTS . . . . .	1,733	
2. RETURNS AND ALLOWANCES . . . . .		
3. LINE 1 LESS LINE 2 . . . . .		1,733
4. COST OF GOODS SOLD (LINE 15) . . . . .		
5. GROSS PROFIT (LINE 3 LESS LINE 4). . . . .		1,733
6. OTHER INCOME . . . . .		
7. GROSS INCOME (ADD LINES 5 AND 6) . . . . .		1,733

## COST OF GOODS SOLD

8. INVENTORY AT BEGINNING OF YEAR . . . . .	
9. MERCHANDISE PURCHASED. . . . .	
10. COST OF LABOR. . . . .	
11. MATERIALS AND SUPPLIES . . . . .	
12. OTHER COSTS. . . . .	
13. ADD LINES 8 THROUGH 12 . . . . .	
14. INVENTORY AT END OF YEAR . . . . .	
15. COST OF GOODS SOLD (LINE 13 LESS LINE 14). .	

FORM 990-PF	OTHER INCOME		STATEMENT	2
DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	
SUBSCRIPTIONS	7,180.	7,180.		0.
FOREIGN CURRENCY ADJUSTMENT	<169,567.>	<169,567.>		0.
ROYALTIES	45,898.	45,898.		0.
TOTAL TO FORM 990-PF, PART I, LINE 11	<116,489.>	<116,489.>		0.

FORM 990-PF	LEGAL FEES		STATEMENT	3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	22,832.	2,627.	0.	20,205.
TO FM 990-PF, PG 1, LN 16A	22,832.	2,627.	0.	20,205.

FORM 990-PF	ACCOUNTING FEES		STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	27,988.	2,799.	0.	25,189.
TO FORM 990-PF, PG 1, LN 16B	27,988.	2,799.	0.	25,189.

FORM 990-PF	OTHER PROFESSIONAL FEES		STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PROFESSIONAL FEES	47,989.	0.	0.	47,989.
TO FORM 990-PF, PG 1, LN 16C	47,989.	0.	0.	47,989.

FORM 990-PF	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
POSTAGE AND SHIPPING	6,705.	26.	0.	6,679.	
EQUIPMENT RENTAL & MAINTENANCE	22,204.	0.	0.	22,204.	
INSURANCE	13,235.	0.	0.	13,235.	
PRODUCTION COSTS	3,149.	3,149.	0.	0.	
BANK CHARGES	38,893.	23,299.	0.	15,594.	
STORAGE	600.	0.	0.	600.	
REPAIRS AND MAINTENANCE	1,620.	0.	0.	1,620.	
RESEARCH/REPRESENTATION	68,785.	112.	0.	68,673.	
OFFICE SUPPLIES	50,159.	207.	0.	49,952.	
EDUCATION & TRAINING	9,813.	0.	0.	9,813.	
FOREIGN CURRENCY ADJUSTMENTS	1,534.	0.	0.	1,534.	
PAYROLL SERVICE	2,531.	0.	0.	2,531.	
IT EXPENSES	2,375.	0.	0.	2,375.	
PROGRAM EXPENSES	182,157.	14,613.	0.	167,544.	
TO FORM 990-PF, PG 1, LN 23	403,760.	41,406.	0.	362,354.	

FORM 990-PF	U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS			STATEMENT	7
DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE	
US TREASURY NOTES	X		487,484.	487,484.	
TOTAL U.S. GOVERNMENT OBLIGATIONS			487,484.	487,484.	
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS					
TOTAL TO FORM 990-PF, PART II, LINE 10A			487,484.	487,484.	



FORM 990-PF	CORPORATE STOCK	STATEMENT	8
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
CORP STOCKS	2,244,300.	2,244,300.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	2,244,300.	2,244,300.	

FORM 990-PF	CORPORATE BONDS	STATEMENT	9
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
CORP BONDS	1,652,387.	1,652,387.	
TOTAL TO FORM 990-PF, PART II, LINE 10C	1,652,387.	1,652,387.	

FORM 990-PF	OTHER ASSETS	STATEMENT	10
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
EMPLOYEE ADVANCES	15,013.	12,583.	12,583.
OTHER ASSETS	53,656.	44,867.	44,867.
PROGRAM ADVANCES	13,942.	1,005.	1,005.
TO FORM 990-PF, PART II, LINE 15	82,611.	58,455.	58,455.

FORM 990-PF	OTHER LIABILITIES	STATEMENT	11
DESCRIPTION	BOY AMOUNT	EOY AMOUNT	
DEFERRED COMPENSATION	715,520.	645,052.	
TOTAL TO FORM 990-PF, PART II, LINE 22	715,520.	645,052.	

FORM 990-PF	EXPLANATION CONCERNING PART VII-A, LINE 8B	STATEMENT 12
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EXPLANATION

EXEMPT FILING APPROVED BY THE CA ATTORNEY GENERAL.

FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT 13
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
ROGER SPOELMAN 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	DIRECTOR 0.10	0.	0.	0.
BRIAN MCFARLANE 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	CHAIRMAN 0.10	0.	0.	0.
GUNNHILD OFTEDAL 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	VICE-CHAIRMAN 0.10	0.	0.	0.
ROBERT MARTIN 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	DIRECTOR 0.10	0.	0.	0.
GABRIELLE SEARLE 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	SECRETARY 0.10	0.	0.	0.
DERYCK STONE 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	DIRECTOR 0.10	0.	0.	0.
ROBERT DALTON 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	DIRECTOR 0.10	0.	0.	0.
JILL GARFITT 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	CPO 0.10	0.	0.	0.
AL JANSSEN 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	CCO 40.00	80,446.	55,071.	1,489.

EVERT SCHUT 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	COO 0.10	0.	0.	0.
JEFF TAYLOR 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	CEO 40.00	128,476.	40,121.	1,204.
DAVID STONE 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	DIRECTOR 0.10	0.	0.	0.
KELLY VALDEZ 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	CFO 40.00	110,015.	29,113.	248.
MAARTEN DEES 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	DIRECTOR 0.10	0.	0.	0.
RON BOYD-MACMILLAN 2953 SOUTH PULLMAN STREET SANTA ANA, CA 92705	CSO 0.10	0.	0.	0.

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII	318,937.	124,305.	2,941.
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FORM 990-PF	SUMMARY OF DIRECT CHARITABLE ACTIVITIES	STATEMENT	14
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ACTIVITY ONE

BIBLE & LITERATURE DISTRIBUTION: TO STRENGTHEN THE BODY OF CHRIST LIVING UNDER RESTRICTION OR PERSECUTION, BY PROVIDING AND DELIVERING BIBLES, TRAINING MATERIALS, LITERATURE AND OTHER MATERIALS.

TO FORM 990-PF, PART IX-A, LINE 1

EXPENSES

4,496,247.

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FORM 990-PF	SUMMARY OF DIRECT CHARITABLE ACTIVITIES	STATEMENT 15
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ACTIVITY TWO

TRAINING: TO TRAIN AND ENCOURAGE THE BODY OF CHRIST IN THREATENED OR UNSTABLE AREAS. TO PREPARE BELIEVERS TO FACE PERSECUTION AND SUFFERING, AND TO EQUIP THEM TO MAINTAIN A WITNESS TO THE GOSPEL OF CHRIST.

EXPENSES

TO FORM 990-PF, PART IX-A, LINE 2

6,057,882.

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FORM 990-PF	SUMMARY OF DIRECT CHARITABLE ACTIVITIES	STATEMENT 16
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ACTIVITY THREE

AWARENESS & MOTIVATION OF THE FREE CHURCH: TO MOTIVATE, MOBILIZE AND EDUCATE THE CHURCH IN THE FREE WORLD TO IDENTIFY WITH AND BECOME MORE INVOLVED IN ASSISTING THE SUFFERING CHURCH, BELIEVING THAT "WHEN ONE MEMBER SUFFERS, ALL MEMBERS SUFFER WITH IT" (I CORINTHIANS 12:26)

EXPENSES

TO FORM 990-PF, PART IX-A, LINE 3

1,831,715.

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FORM 990-PF	SUMMARY OF DIRECT CHARITABLE ACTIVITIES	STATEMENT 17
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ACTIVITY FOUR

SOCIAL ECONOMICAL DEVELOPMENT: TO PROVIDE THE RESTRICTED OR PERSECUTED BELIEVERS WITH METHODS AND MEANS TO ASSIST IN ALLEVIATING ECONOMIC POVERTY CAUSED BY THE RESTRICTIONS OR PERSECUTION; SO THAT THEY CAN CONTINUE TO FULFILL THE GREAT COMMISSION

EXPENSES

TO FORM 990-PF, PART IX-A, LINE 4

7,881,478.

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FORM 990-PF	GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR	STATEMENT 18
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RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
LOVE YOUR NEIGHBOR P.O. BOX 47; 3840 AA HARDERWIJK NETHERLANDS	NONE MINISTRIES	PUBLIC	15,537.
OPEN DOORS ASIA P.O. BOX 1573-1555, QCCPO QUEZON CITY, PHILIPPINES	NONE MINISTRIES	PUBLIC	2,419,105.
OPEN DOORS CENTRAL ASIA P.O. BOX 128; 840 AC HARDERWIJK NETHERLANDS	NONE MINISTRIES	PUBLIC	612,701.
OPEN DOORS EGYPT P.O. BOX 47; 3840 AA HARDERWIJK NETHERLANDS	NONE MINISTRIES	PUBLIC	1,472,402.
OPEN DOORS GULF P.O. BOX 47; 3840 AA HARDERWIJK NETHERLANDS	NONE MINISTRIES	PUBLIC	2,778,993.
OPEN DOORS INDIA H-37, SECTOR 39 NOIDA-201301 U.P., INDIA	NONE MINISTRIES	PUBLIC	680,990.
OPEN DOORS LATIN AMERICA 2953 S. PULLMAN STREET SANTA ANA, CA 92705	NONE MINISTRIES	PUBLIC	860,207.
OPEN DOORS MIDDLE EAST P.O. BOX 112; 3840 AC HARDERWIJK NETHERLANDS	NONE MINISTRIES	PUBLIC	23,153.

OPEN DOORS INTERNATIONAL, INC.

33-0523832

OPEN DOORS ODI-HOLLAND P.O. BOX 47; 3840 AA HARDERWIJK NETHERLANDS	NONE MINISTRIES	PUBLIC	5,464,274.
OPEN DOORS SOUTHEAST ASIA P.O. BOX 1573-1155; QCCPO QUEZON CITY, PHILIPPINES	NONE MINISTRIES	PUBLIC	2,047,527.
OPEN DOORS SUB SAHARAN AFRICA P.O. BOX 1561 MONDEOR, 2110 JOHANNESBURG, SOUTH AFRICA	NONE MINISTRIES	PUBLIC	2,837,795.
OPEN DOORS SWEDEN P.O. BOX 48, 701 40 OREBRO SWEDEN	NONE MINISTRIES	PUBLIC	163,690.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

19,376,374.

JOINT  
AMENDED AND RESTATED BYLAWS  
OF  
OPEN DOORS INTERNATIONAL, INC.  
A California Corporation  
AND  
STICHTING OPEN DOORS INTERNATIONAL  
A Netherlands Foundation

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ARTICLE I  
NAME AND JOINT BYLAWS

1.1 Name and Joint Bylaws.

Open Doors International is a ministry with two formal legal entities established under one Board of Directors and one management team. Stichting Open Doors International (herein "ODI Holland") was formed under the laws of The Netherlands on April 28, 1976, and Open Doors International, Inc., a California Corporation (herein "ODI USA") was formed under the laws of the State of California and the United States of America on June 8, 1992. These Amended and Restated Bylaws shall serve as the joint Bylaws for ODI Holland and ODI USA, and any Bylaws of either entity previously adopted are by this document amended and restated in their entirety as of the date of their adoption by the Board of Directors of the two entities. Throughout these Bylaws, the joint operation of the two separate legal entities of Open Doors International shall be referred to as "ODI."

ARTICLE II  
PURPOSE, STATEMENT OF FAITH AND CORE VALUES

2.1 Purpose Statement.

The purpose of ODI is:

To strengthen and equip the Body of Christ living under or facing restriction and persecution because of their faith in Jesus Christ, and to encourage their involvement in world evangelism by:

- Providing Bibles and literature, media, leadership training, socio-economic development and through intercessory prayer;
- Preparing the Body of Christ living in threatened or unstable areas to face persecution and suffering; and
- Educating and mobilizing the Body of Christ living in the free world to identify with threatened and persecuted Christians and be actively involved in assisting them.

We do so because we believe when one member suffers, all members suffer with it (1 Corinthians 12:26), all doors are open and God enables His Body to go into all the world and preach the Gospel.

2.2 Statement of Faith.

The Statement of Faith of ODI is:

We believe in God the Father Almighty, maker of heaven and earth;

And in Jesus Christ, His only begotten Son, our Lord, who was conceived by the Holy Spirit, born of the Virgin Mary, suffered under Pontius Pilate, was crucified, dead and buried; He descended into hell; the third day He rose again from the dead; He ascended into heaven, and sits at the right hand of God the Father Almighty; from thence He shall come to judge the living and the dead.  
We believe in the Holy Spirit, the holy Christian church, the communion of saints, the forgiveness of sins, the resurrection of the body, and the life everlasting. AMEN

2.3 Core Values.

The Core Values of ODI are:

We are part of the Body of Christ; A people to people people.  
We are Persecuted Church driven.  
We are people of the Bible.  
We are people of prayer.  
We live and work by faith.  
We are devoted to Jesus Christ and His commission.  
We are motivated solely for the glory of God.

ARTICLE III  
PRINCIPAL OFFICES

3.1 Principal Offices

There shall be two principal offices for the carrying on of the work and ministry of ODI and they are fixed and located in Ermelo, Netherlands and Orange County, California. The Board of Directors of ODI may at any time or from time to time change either or both locations of the principal offices from one location to another, but ODI may have offices, transact business and do any or all things implied in its purposes at such places as the Board of Directors may from time to time determine and designate.

ARTICLE IV  
MEMBERSHIP

4.1 One Class of Members.

There shall be one class of members of ODI, the qualifications and rights of which are described as follows:

4.2 Qualifications of Members.

The members of ODI shall be the persons who from time to time are the members of the Board of Directors of ODI. Meetings of the Board of Directors shall constitute meetings of the members of ODI.

4.3 Voting.

Each member of ODI shall be entitled to one vote to be exercised as a member of the Board of Directors.

## ARTICLE V BOARD OF DIRECTORS

### 5.1 Powers of the Board.

Subject to the limitations of the Articles of Incorporation of ODI USA, the Statutes of ODI Holland, other sections of these Bylaws, the Core Values of ODI, applicable California law or the law of The Netherlands, all corporate powers of ODI shall be exercised by or under the authority of, and the business and affairs of ODI shall be controlled by, the Board of Directors. Without limiting its general powers, the Board of Directors shall have the following powers:

- (a) To select and remove all officers, agents, and employees of ODI, to prescribe such power and duties for them so as to not be inconsistent with law, the Articles of Incorporation of ODI USA, the Statutes of ODI Holland, the Core Values of ODI, or these Bylaws, to fix their compensation, and to require from them security for faithful service.
- (b) To conduct, manage, and control the affairs and business of ODI, and to make rules and regulations not inconsistent with law, the Articles of Incorporation, the Statutes of ODI Holland, the Core Values of ODI, these Bylaws, or the Word of God.
- (c) To borrow money and incur indebtedness for the purposes of ODI, and for that purpose to cause to be executed and delivered, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, or other evidence of debt and securities.

### 5.2 Purpose of the Board.

The purpose of the Board is to analyze the purposes and Core Values of ODI, to establish goals and strategies to accomplish those purposes, and to implement those strategies. The best effort of the Board in doing these things is to pray and seek the face and word of the Lord for wisdom and direction. "Unless the Lord builds the house, those who build it labor in vain." (Psalm 127:1)

### 5.3 Responsibilities of Board.

Underlying the efforts of the Board of Directors shall be their personal prayer, study of the Word of God, and evidence of the Holy Spirit's ministry in their lives. The Board shall analyze clearly the purposes of ODI, approve the directions and strategies adopted to implement those purposes, and establish such policies and plans as it deems appropriate and necessary for excellence in governance of ODI. In fulfilling its purposes the Board of Directors shall have the following responsibilities:

5.3.1 Select and Appoint the CEO. To select and appoint the Chief Executive Officer and establish, and from time to time, revise the responsibilities of the Chief Executive Officer;

5.3.2 Provide Financial Oversight. To assist in the development and approval of an annual budget and to ensure that proper financial controls are in place for the operations of ODI;

5.3.3 Ensure Adequate Resources. To ensure that adequate resources are available for ODI to fulfill its purposes;

5.3.4 Ensure Legal and Ethical Integrity and Maintain Accountability. To ensure adherence by ODI to all legal requirements and establish and to ensure performance of ethical policies for the organization;

5.3.5 Ensure Effective Organizational Planning. To ensure that ODI maintains an overall effective planning process and to assist in the implementation and monitoring of such plans;

5.3.6 Recruit and Orient New Members of the Board of Directors. To establish a nominating process for candidates for the Board of Directors, to appoint new members to the Board of Directors as required from time to time and to orient those new Board members to the organization and their individual responsibilities;

5.3.7 Assess the Performance of the Board of Directors. To periodically and comprehensively evaluate and assess its own performance;

5.3.8 Establish Affiliates of ODI and Ensure Communication With, and the Cooperation of, All Affiliates. To enter into Affiliation Agreements between ODI and Affiliates in order to fulfill the purposes of ODI, to clearly articulate the guiding principles and best practices to govern the relationships between ODI and its Affiliates, to establish communication practices to properly maintain mutual accountability between ODI and its Affiliates, and to ensure mutual cooperation between all Affiliates and ODI;

5.3.9 Determine, Monitor and Strengthen ODI's Programs and Services on Behalf of the Persecuted Church Around the World. To ensure that all programs and services of ODI established and maintained from time to time for the benefit of the Persecuted Church around the world are consistent with the Purposes, Statement of Faith, and Core Values of ODI and to monitor their effectiveness; and

5.3.10 Support the CEO and Periodically Evaluate and Assess His Performance. To evaluate and assess the performance of the Chief Executive Officer not less often than annually and to ensure that the Chief Executive Officer has the spiritual and professional support needed to provide leadership to ODI.

5.4 Number of Directors.

The Board of Directors shall consist of no less than seven (7) nor more than eleven (11) Directors. The authorized number of Directors may be changed only by a resolution adopted by the affirmative vote of two-thirds of those Directors then in office.

5.5 Designation and Appointment of Directors.

The members of the Board of Directors shall be designated and appointed by the Board of Directors.

5.6 Terms of Office of Directors.

5.6.1 Except as provided in Section 5.6.2 below, the term of office for any Director of ODI shall be three (3) years, or until his or her successor is elected by the Board of Directors. Provided, however, the term of office of each Director shall expire at the conclusion of the calendar year during his or her third year of service after his or her appointment even if his or her successor is appointed by the Board of Directors at a meeting prior to the end of that calendar year. A Director may be designated and appointed by the Board of Directors to succeed himself or herself in office, provided, however, a Director may not be appointed to serve more than a total of 12 successive years of service as a Director, but, having been off the Board of Directors for at least one year, a person may again thereafter serve as a Director under the condition of this Section 5.6.

5.6.2 The members of the Board of Directors shall at all times be organized into three (3) classes of members, with each class composed of an equal number of Directors, or as close to an equal number as possible. The classes shall be designated as Class A, Class B and

Class C respectively. The Directors appointed in Class A shall be designated as Directors A-1, A-2, etc. The Directors to be appointed in Class B shall be designated as Directors B-1, B-2, etc. The Directors to be appointed in Class C shall be designated as Directors C-1, C-2, etc. Directors shall be appointed to fill a specifically designated office as a Director.

5.7 Qualifications for Directors.

The qualifications for a member of the Board of Directors shall be the following:

(a) He or she shall be publicly known for his or her personal relationship with Jesus Christ.

(b) He or she shall be interested in and committed to the Purpose Statement, the Statement of Faith and the Core Values of ODI.

(c) He or she shall meet the qualifications listed in I Timothy 3:1-6 (excluding gender).

(d) No person shall be qualified to be a member of the Board of Directors of ODI who does not give evidence of her or his faith in Jesus Christ and confess that Jesus Christ is Lord according to the New Testament, and who cannot consistently contribute his or her time and talent toward the realization of the purposes and objectives of ODI.

5.8 Quorum.

A majority of those then serving on the Board of Directors at any given time shall constitute a quorum for the transaction of business.

5.9 Vacancies on the Board of Directors.

Vacancies on the Board of Directors shall be filled by a majority vote of the members of the Board of Directors of ODI. A successor Director so elected shall serve until the next appointment of Directors.

5.10 Regular Meetings.

The Board of Directors shall hold meetings to discuss the business, finances, and policy of ODI and any other relevant corporate matters not less often than twice during each calendar year. At each meeting, the Board of Directors shall set the time and place of the next meeting, and shall send advance written notice of that next planned meeting to all Board members absent from the meeting during which the date of the next meeting was set.

5.11 Annual Organizational Meetings.

The Board of Directors shall hold, as one of the regular meetings of the Board described in Section 5.10 above, an annual organizational meeting for the purpose of organization, appointment of officers, appointment of Directors, and the transaction of any other business the Chairman determines necessary or appropriate for that meeting. Notice of such organizational meeting shall be given as set forth in Section 5.13, and shall specify the date, time and place of the meeting.

5.12 Special Meetings.

Special meetings of the Board of Directors for any purpose or purposes may be called at any time by the Chairman or the CEO of ODI or by a majority of the Directors then in office.

5.13 Notice of Meeting.

Written notice of the time and place of special meetings shall be delivered personally to each Director or sent to each Director by mail, email or other form of written communication, charges prepaid, mailed to the current street address or email address for each

Director shown on the records of ODI. The notice shall be mailed or sent by email at least ten (10) days before the time of the holding of the special meeting.

5.14 Waiver of Notice.

The transactions of any meeting of the Board of Directors, however called and noticed and whenever held, shall be as valid as though had at a meeting held after regular call and notice if a majority of the Directors then in office are present, and if, either before or after the meeting, each of the Directors not present signs a written waiver of notice, or a consent to hold a meeting, or an approval of the minutes. All such waivers, consents or approvals shall be filed with the corporate records of ODI or made a part of the minutes of the meeting.

5.15 Adjourned Meetings. The Board of Directors may adjourn any of its meetings. In the absence of a quorum, a majority of the Directors present may adjourn from time to time, but no later than the fixed time for the next regular meeting of the Board. Notice of the time and place of continuance of an adjourned meeting of the Board of Directors need not be given to absent Directors if the time and place be fixed at the meeting that was adjourned.

5.16 Unanimous Written Consent.

Any action by the Board of Directors may be taken without a meeting if all the members of the Board consent in writing to such action, although such written consents do not have to be contained on the same document. Such written consent or consents shall be placed with the minutes of the proceedings of the Board of Directors.

5.17 Conference Meetings.

Members of the Board of Directors may participate in a meeting through the use of conference telephone, video conferencing or similar communications equipment, so long as all members participating in such meeting can hear one another during the entire meeting. Participation in a meeting pursuant to this Section 5.17 constitutes presence in person at such meeting.

5.18 Meeting in Executive Session. The Board of Directors shall have the authority to meet in executive session (with no one present in the meeting who is not a member of the Board of Directors) at any time as shall be determined by the Chairman of the Board or as determined by action of the Board. All actions taken by the Board of Directors meeting in executive session shall be recorded by minutes of that session taken down by such person as appointed for such purpose by the Chairman and shall be made a part of the records of ODI.

5.19 Conduct of Meetings.

All meetings of the Board of Directors or of any committee of the Board of Directors shall be conducted in a manner pleasing to the Lord. All members of the Board of Directors should, with all meekness and lowliness, forbearing one another in love, endeavor to keep the unity of the Spirit among the Board members in the bond of peace. Board members should be careful at all times that no corrupt communication (Ephesians 4:29) proceed from their mouths, and that their conversation minister to and edify one another for the benefit of the ministry to which the Lord has called ODI and the body of people who serve on the Board of Directors.

At the first indication of frustration, impasse, anger or uncertainty in the deliberations or communications of the Board of Directors or any committee of the Board, the Chairman of the Board or the CEO, or any member, should promptly request and lead the Board or Committee members in prayer to seek the mind and control of the Lord. It should be admitted that no decision of the Board of Directors or any committee of the Board affecting the direction,



growth, administration, purpose or policy of ODI will have the force, power and favor of the Lord behind it if it is formulated and adopted by a Board or committee of the Board which, through disrespect, lack of love, rudeness or other spiritual immaturity, has failed to keep the unity of the Spirit in the bond of peace. Board members should freely express questions, uncertainties, doubts, frustrations, differences of opinions, or concerns with a view towards creating and maintaining an honest and transparent communication and relationship among the members of the Board. Agreement and like-mindedness is desired, and can be truly achieved only through open and honest communication.

5.20 Censure or Expulsion.

The Board of Directors is authorized, as provided herein, to censure or expel from membership, or to both censure and expel, any member of ODI for good cause.

(a) "Good cause," as used in this Section 5.20, means:

(i) Any conduct that would bring ODI into public disrepute or violates the purposes for which ODI is formed whether or not any such conduct involves moral turpitude; or

(ii) Any willful failure or refusal to abide by the Articles of Incorporation of ODI USA, the Statutes of ODI Holland or these Bylaws.

(b) A censure is a reproof in letter form, signed by the Chairman of the Board of ODI and sent to the subject member by certified or registered mail, return receipt requested. A copy of the letter and the return receipt shall be filed with the minutes of the Board meeting during which such discipline was imposed.

(c) An "expulsion" requires compliance with Section 5.20.1 hereof and, in addition thereto, the immediate and conclusive termination of the subject member's membership on the Board of Directors.

5.20.1 Procedure for Censure or Expulsion.

(a) Initiation of Proceedings.

Proceedings against a subject member of the Board of Directors may be initiated by resolution of the Board of Directors adopted at any meeting at which a quorum is present or by petition signed by fifty percent (50%) or more of the members of the Board of Directors then in office and filed with the Secretary or CEO of ODI. Any such resolution shall include the setting of a time and place for a special meeting of the Board of Directors for a hearing on the matter.

(b) Notice to Subject Member, Time of Meeting.

On adoption of the resolution or on receipt of the petition, as the case may be, the Chairman of the Board, or if he or she is unable or refuses to act, any officer of ODI shall deliver, at least ten (10) days prior to the date of the hearing, a copy of the resolution or petition, together with a notice of the time and place of the hearing, to the subject member either in person or by government mail addressed to him at his address as it appears on the books of ODI. Should the person whose duty it is to serve the notice fail or refuse to do so, such copy and notice may be delivered as herein provided by any Director of ODI, and in such event the matter shall be heard at the next regular or special meeting of Directors at which a quorum is present, held not less than ten (10) days after the copy and notice are personally delivered or deposited in the government mail. If a quorum fails to attend such meeting, the matter shall be heard at the next succeeding regular or special meeting; provided, however, that if a quorum fails to attend such next succeeding regular or special meeting, the matter against the

subject member shall be dismissed. Such dismissal shall be automatic and final, except that the alleged conduct of the subject member giving rise to the proceeding may be considered in any subsequent proceeding under this Section based on future alleged misconduct.

(c) Notice to Directors.

Notwithstanding any other provision in these Bylaws, notice of the meeting at which the hearing is first scheduled or subsequently scheduled shall be given to all Directors as required by these Bylaws for special meetings of Directors.

5.20.2 Biblical Intent.

Each of the members of the Board of Directors of ODI, as a part of his or her appointment to the office of Director, shall have affirmed that he or she has personally accepted the Lord Jesus Christ as his/her personal Savior. Therefore, the members of the Board of Directors of ODI are brothers and sisters in Christ, and love one another in Christ, and thus it is assumed that they each desire that their mutual relationships in Christ, through the Holy Spirit, be preserved and honored, and that the unity of the Spirit be preserved in the bond of peace, and be sought after more than any personal gain or right. The members of the Board of Directors of ODI, including members whose position is in question (referred to hereinafter as the "subject member"), are willing to be humbled and taught by the Holy Spirit; to confess sin, or bitterness, judgment and anger one may hold against another, to the others; to forgive, to make right any wrong, and to accept the decision of the Board as the voice and decision of the one chosen to be the spiritual authority and judge in the matter at issue, and to accept the decision of the Board. While Galatians 6:1-10 may require censure, the Board should also be sensitive to the interplay between the principles of I Corinthians 5, Galatians 6 and II Corinthians 2:5-11.

5.20.3 Conduct and Hearing.

The hearing shall be informal and the rules of evidence and rules of judicial procedure need not be observed. The hearing shall be presided over by the Chairman of the Board of ODI or the CEO of ODI (as determined by the Chairman) who shall (1) read the charges against the subject member; (2) require that the charges be verified by the testimony of the person or persons making them; (3) hear any other witnesses against the subject member; (4) allow the subject member to cross-examine each witness; (5) allow the subject member to make a statement in his own behalf; (6) allow the subject member to call witnesses in his own behalf; (7) allow the Directors present, when and as recognized by the Chairman of the Board or the CEO who is presiding over the meeting, and subject to the control of that person, to question witnesses; and (8) rule on the admission and exclusion of evidence and on questions of hearing procedure.

After the hearing has closed, the Directors shall vote on whether to impose discipline or dismiss the matter. If they vote to impose discipline but cannot agree on the nature and extent thereof, the discipline shall be a censure as herein provided. The vote imposing discipline or dismissing the matter shall in either event be final.

5.20.4 Rights of One Expelled.

An expelled member shall not be eligible for reelection to the Board of ODI prior to the expiration of not less than two years from the date of his or her expulsion. All rights of the subject Board member shall cease upon his or her expulsion.

5.21 Compensation.

The members of the Board of Directors shall receive no compensation for their services as Directors.

5.22 Voting.

Except as otherwise permitted by these Bylaws, a majority of the members of the Board of Directors present at a meeting with a quorum present shall determine a matter of business by the Board of Directors. In the event of a tie vote on any matter, the manner in which the Chairman of the Board voted on the matter shall decide the question.

5.23 Committees of the Board of Directors.

5.23.1 Standing Committees.

There shall be two standing committees of the Board of Directors, an Executive Committee and an Audit Committee.

5.23.1.1 Executive Committee.

5.23.1.1.1 Authority and Responsibilities.

The Executive Committee shall meet at such times as specified by resolution of the Board of Directors or as called by the Chairman of the Executive Committee pursuant to Section 5.12 hereof. The Executive Committee shall have all the authority, and shall fulfill all of the responsibilities of, the full Board of Directors except for the authority and responsibilities specifically delegated by these Bylaws or by resolution of the full Board to any other Committee of the Board. However, it is intended that the Executive Committee shall normally undertake only such matters which must be handled between regular or special meetings of the Board of Directors, and the Executive Committee shall not have any authority to:

- (a) Fill any vacancy of the Board of Directors or in any Committee of the Board;
- (b) Amend or repeal any of these Bylaws or adopt any new Bylaws;
- (c) Amend any resolution adopted by the Board of Directors which by its express terms is not to be amended or repealed; or
- (d) Establish any committee of the Board of Directors.

5.23.1.1.2 Composition of the Executive Committee.

The members of the Executive Committee shall be composed of the Chairman of the Board, who shall also serve as Chairman of the Executive Committee, and not less than two (2) other members of the Board of Directors as shall be appointed annually by the Chairman of the Board and approved by a vote of the Board of Directors.

5.23.1.1.3 Quorum and Voting on the Executive Committee.

- (a) A majority of the members of the Executive Committee then in office must be present in person or by telephone or teleconference at a meeting to establish a quorum.
- (b) All actions of the Executive Committee shall be determined by a vote of a majority of the Committee members present at a meeting at which a quorum is present.
- (c) Any action required or permitted to be taken by the Executive Committee may be taken without a meeting if all members of the Executive Committee shall consent in writing to that action. Such action by written consent shall have the same force and effect as a unanimous vote of the members of the Executive Committee. Such written consents shall be filed with the records of the proceedings of the Board of Directors.

(d) All actions taken by the Executive Committee shall be subject to review, approval and ratification or rejection by the full Board of Directors at its first meeting following the meeting of the Executive Committee.

5.23.1.2 Audit Committee,

5.23.1.2.1 Authority and Responsibilities.

The Audit Committee shall meet at such times as specified by resolution of the Board of Directors or as called by the Chairman of the Audit Committee pursuant to Section 5.12 hereof. The Audit Committee shall have authority to conduct or authorize investigations into any matters within its scope of responsibility. The Audit Committee is empowered to:

- (a) Appoint, compensate, and oversee the work of any certified or registered external public accounting firm employed by ODI;
- (b) Resolve any disagreements between management and the external auditor regarding financial reporting;
- (c) Pre-approve all auditing and non-audit outside services;
- (d) Review the audit plan;
- (e) Retain independent counsel, accountants, or others to advise the Audit Committee or assist in the conduct of an investigation;
- (f) Seek any information it requires from employees—all of whom are to be directed to cooperate with the Audit Committee's requests—or external parties;
- (g) Meet with the officers of ODI, the external auditors, or outside counsel, as necessary; and
- (h) Review and evaluate the performance of the Director of Internal Audit.

5.23.1.2.2 Responsibilities. The Audit Committee's responsibilities shall include the following:

5.23.1.2.2.1 Financial Statements.

- (a) Review significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory pronouncements, and understand their impact on the financial statements;
- (b) Review with management and the external auditors the results of the audit, including any difficulties encountered;
- (c) Review the annual and quarterly financial statements, and consider whether they are complete, consistent with information known to Audit Committee members, and reflect appropriate generally accepted accounting principles;
- (d) Review other sections of the annual report and related regulatory filings before release and consider the accuracy and completeness of the information;
- (e) Review with management and the external auditors all matters required to be communicated to the Audit Committee under generally accepted auditing standards;
- (f) Understand how management develops interim financial information, and the nature and extent of internal and external auditor involvement;

- (g) Review interim financial reports with management and the external auditors before filing with regulators, and consider whether they are complete and consistent with the information known to Audit Committee members; and
- (h) Review all management representation letters known to the Audit Committee members.

5.23.1.2.2 Internal Controls.

- (a) Consider the effectiveness of ODI's internal control system, including information technology security and control; and
- (b) Understand the scope of internal and external auditors' reviews of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management's responses.

5.23.1.2.3 Internal Audit.

- (a) Review with management and the Director of Internal Audit the Internal Audit Charter, the Internal Audit annual plan, activities, staffing, and organizational structure of the Internal Audit function;
- (b) Ensure there are no unjustified restrictions or limitations, and review and concur in the appointment, replacement or dismissal of the Director of Internal Audit;
- (c) Review the effectiveness of the internal audit function, including compliance with the Institute of Internal Auditors' *Standards for the Professional Practice of Internal Auditing*; and
- (d) On a regular basis, meet separately with the Director of Internal Audit to discuss any matters that the Audit Committee or the Director of Internal Audit believes should be discussed.

5.23.1.2.4 External Audit.

- (a) Review the external auditors' proposed audit scope and approach, including coordination of audit effort with the Internal Audit Department;
- (b) Review the performance of the external auditors, and exercise final approval on the appointment or discharge of the external auditors;
- (c) Review and confirm the independence of the external auditors by obtaining statements from the external auditors on relationships between the external auditors and ODI, including non-audit services, and discussing the relationships with the external auditors; and
- (d) On a regular basis, meet separately with the external auditors to discuss any matters that the Audit Committee or external auditors believe should be discussed privately.

5.23.1.2.5 Compliance.

- (a) Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) on any instances of noncompliance;
- (b) Review the findings of any examination by regulatory agencies, and any auditor observations;
- (c) Review the process for communicating the code of conduct to ODI's personnel, and for monitoring compliance therewith; and

(d) Obtain regular updates from management and ODI's legal counsel regarding compliance matters.

5.23.1.2.6 Reporting Responsibilities.

(a) Regularly report to the Board of Directors about Audit Committee activities, issues, and related recommendations;

(b) Provide an open avenue of communication between the Director of Internal Audit, the external auditors and the Board of Directors; and

(c) Review any other reports ODI issues that relate to Audit Committee responsibilities.

5.23.1.2.7 Other Responsibilities.

(a) Perform other activities related to the Audit Committee's responsibilities as requested or instructed by the Board of Directors;

(b) Institute and oversee special investigations as needed;

(c) Annually review and assess the adequacy of the Audit Committee responsibilities as described in these Bylaws, requesting approval of the Board of Directors for any proposed changes, and ensure appropriate disclosure as may be required by law or regulation;

(d) Confirm annually that all responsibilities of the Audit Committee as described in these Bylaws have been carried out;

(e) Evaluate the performance of the Audit Committee and of its individual members on a regular basis; and

(f) Evaluate the performance of the Investment Committee on a regular basis.

5.23.1.3 Composition of the Audit Committee.

The members of the Audit Committee shall be composed of not less than three (3) members of the Board of Directors who shall be appointed annually by the Chairman of the Board and approved by the Board of Directors. The Board of Directors shall have authority to appoint Audit Committee members from outside the organization so long as there are not at any time less than two (2) members of the Committee who are also members of the Board of Directors. Annually the Chairman of the Board shall appoint one of the members of the Audit Committee to serve as its Chairman, which appointment shall be approved by the Board of Directors.

5.23.1.4 Quorum and Voting on the Audit Committee.

5.23.1.4.1 A majority of the members of the Audit Committee then in office must be present in person or by telephone or teleconference at a meeting to establish a quorum.

5.23.1.4.2 All actions of the Audit Committee shall be determined by a vote of a majority of the Audit Committee members present at a meeting at which a quorum is present.

5.23.1.4.3 Any action required or permitted to be taken by the Audit Committee may be taken without a meeting if all members of the Audit Committee shall consent in writing to that action. Such action by written consent shall have the same force and effect as a unanimous vote of the members of the Audit Committee. Such written consents shall be filed with the records of the proceedings of the Board of Directors.

5.23.1.4.4 All actions taken by the Audit Committee shall be subject to review, approval and ratification or rejection by the full Board of Directors at its first meeting following the meeting of the Audit Committee.

5.23.2 Investment Committee.

5.23.2.1 Authority and Responsibilities.

The Investment Committee shall meet at such times as specified by resolution of the Board of Directors or as called by the Chairman of the Investment Committee pursuant to Section 5.12 hereof. The Investment Committee shall have authority to review compliance with the Investment Policy established from time to time by the Board of Directors and to instruct management with regard to any adjustments to the investment of the funds of ODI in order to bring those investments into compliance with the Investment Policy.

5.23.2.2 Composition of the Investment Committee.

The members of the Investment Committee shall be composed of at least one but not more than two members of the Board of Directors, the Chief Executive Officer, the Chief Financial Officer, the Investment Officer and a person appointed at the discretion of the Chairman of the Board and approved by the Board of Directors from outside the organization who can provide expertise in the investment field. The Chairman of the Investment Committee shall be a member of the Board of Directors and appointed by the Chairman of the Board of Directors.

5.23.2.3 Quorum and Voting on the Investment Committee.

5.23.2.3.1 A majority of the members of the Investment Committee then in office must be present in person or by telephone or teleconference at a meeting to establish a quorum.

5.23.2.3.2 All actions of the Investment Committee shall be determined by a vote of a majority of the Investment Committee members present at a meeting at which a quorum is present.

5.23.2.3.3 Any action required or permitted to be taken by the Investment Committee may be taken without a meeting if all members of the Investment Committee shall consent in writing to that action. Such action by written consent shall have the same force and effect as a unanimous vote of the members of the Investment Committee. Such written consents shall be filed with the records of the proceedings of the Board of Directors.

5.23.2.3.4 All actions taken by the Investment Committee shall be subject to review, approval and ratification or rejection by the full Board of Directors at its first meeting following the meeting of the Investment Committee.

5.23.2 Non-Standing Committees.

The Board of Directors by resolution adopted by a majority of the Directors then in office may create one or more additional committees each consisting of not less than two members of the Board of Directors and such other persons as the Board may determine appropriate or necessary for the purpose of assisting the Board of Directors with its work and responsibilities. The Board of Directors shall determine as a part of its resolution creating any such committee the authority and responsibilities of that committee and the term of its existence. For any such committee created by the Board of Directors, the Chairman of the Board shall annually appoint one of the members of that committee to serve as its chairman.

5.24 Robert's Rules of Order.

For the purpose of assisting in the orderly conduct of all meetings of the Board of Directors or any Committee of the Board, the rules contained in Robert's Rules of Order, revised, shall govern all meetings of the Board and of any Committee of the Board; except if there is a conflict between Robert's Rules of Order, revised, and any section of these Bylaws or the Articles of Incorporation of ODI USA or the Statutes of ODI Holland, then these Bylaws or the Articles of Incorporation of ODI USA or the Statutes of ODI Holland shall prevail; and except that by a vote of the Board members or Committee members in attendance at any meeting Robert's Rules of Order may be suspended for that meeting.

## ARTICLE VI OFFICERS

### 6.1 Officers.

The officers of ODI shall be a Chairman of the Board, Vice Chairman of the Board, Chief Executive Officer ("CEO"), Chief Financial Officer and Secretary. The Board of Directors may appoint, and may empower the CEO to appoint, such other officers as the business of the corporation may require, each of whom shall hold office for such period, have such authority, and perform such duties as are provided in the Bylaws or as the Board of Directors may from time to time determine. Any number of offices may be held by the same person, except that neither the Secretary nor the Chief Financial Officer may serve concurrently as either the Chairman of the Board or the CEO. Officers other than the Chairman of the Board and the Vice Chairman of the Board need not be members of the Board of Directors.

### 6.2 Appointment.

The Board of Directors shall appoint all officers of ODI for terms of one year, or until their successors are appointed and qualified. Provided, however, each of the ODI Executive Leadership Team offices must be nominated by the CEO and approved by action of the Board of Directors. In addition, the Board of Directors shall have the authority to enter into a written employment agreement with any person to fill an office of ODI that may provide for a term longer than one year so long as the right is reserved in the Board of Directors in its sole discretion, as a part of that written agreement, to at any time shorten that term so as to meet the requirements of this Section 6.2.

### 6.3 Vacancies.

A vacancy in any office because of death, resignation, removal, disqualification, or otherwise shall be filled by the Board of Directors, subject to the terms and conditions of Section 6.2 hereof.

### 6.4 Chairman of the Board.

In addition to any other responsibilities directed by these Bylaws, the Chairman of the Board shall preside over all meetings of the Board of Directors, serve as an ex-officio member of all committees, and work closely with the CEO to advise or assist in the operation of ODI as necessary or desired. The Chairman shall be primarily responsible to see that the Board of Directors maintains excellence in governance over the affairs of ODI.

### 6.5 Vice Chairman of the Board.

The Vice Chairman of the Board shall, in the absence of the Chairman of the Board, preside over all meeting of the Board of Directors. In addition, the Vice Chairman shall



have primary responsibility to provide leadership to the Board of Directors in its relationships and communications with all of the boards of directors of the Affiliates of ODI. In that regard, the Vice Chairman shall report and be responsible to the Chairman of the Board.

6.6 Chief Executive Officer.

Subject to the authority of the Board of Directors, the CEO shall have general supervision, direction, and control of the business and affairs of ODI. The CEO shall be a representative at large for ODI and shall provide the theological, spiritual and executive leadership for the ministries of the organization, providing such moral and spiritual leadership as will enable ODI to maintain, and be perceived by the public as maintaining the integrity of its commitment to biblical truth. The CEO shall personify the goals and Core Values of ODI in his person and actions, and he shall oversee the philosophy and extended outreach of ODI to the whole world. He shall lead, manage and inspire the leadership of Open Doors as a whole, such that Open Doors works as one body, is passionate and enabled to fulfill its mission and refresh its vision. The CEO shall have such other powers and duties as may be prescribed from time to time by the Board of Directors.

6.7 Chief Financial Officer.

The Chief Financial Officer shall have the responsibility to receive and safely keep all funds of ODI and deposit them in the bank or banks that may be designated by the Board of Directors. The Chief Financial Officer shall cause financial records of ODI's transactions to be kept on a consistent basis and shall cause reports to be given of the financial affairs of ODI at least annually.

6.8 Secretary.

The Secretary shall cause a full and complete record of the proceedings of the Board of Directors to be kept, shall keep the seal of ODI and affix it to such papers and instruments as may be required in the regular course of business, shall make service of such notices as may be necessary or proper, shall supervise the keeping of the records of ODI, and shall discharge such other duties of the office as prescribed by the Board of Directors.

6.9 Authority of Officers.

The CEO, the CFO, the Secretary, or such other officers as the Board of Directors may select for that purpose, are authorized to vote, represent and exercise on behalf of ODI all rights incident to any and all voting securities held by ODI. The authority granted in these Bylaws to the officers to vote or represent ODI arising from any voting securities held by ODI may be exercised either by the officers in person or by any person authorized to do so by proxy or power of attorney duly elected by the officers.

6.10 President Emeritus.

The President Emeritus shall be the former President or Chief Executive Officer of ODI who shall continue to serve the Persecuted Church as a representative of ODI if that person is appointed by resolution of the Board of Directors to that position. The President Emeritus shall have no authority to bind ODI in any way unless such authority is specifically granted by resolution of the Board of Directors. The term of office of the President Emeritus shall be established by resolution of the Board of Directors.

## ARTICLE VII INTERNAL AUDIT

7.1 Internal Audit.

There shall be established an Internal Audit Department of ODI (herein "the Department") under the leadership of the Director of Internal Audit.

7.2 Objective.

The overall objective of the Department is to aid all members of ODI's management and its Board of Directors in the effective execution of their responsibilities. The Department shall conduct its activities as a service to the entire organization including the Affiliates. The Department will meet that obligation by providing impartial and objective examinations, evaluations, recommendations and comments about areas and activities reviewed. Attaining this overall objective of service to management includes the following activities:

7.2.1 Evaluating the soundness, adequacy, and application of financial and operating internal controls, and promoting effective controls at reasonable costs;

7.2.2 Determining the extent of compliance with policies and procedures, governmental laws and regulations, contractual agreements, and good business practices;

7.2.3 Determining the extent to which assets are properly accounted for and that safeguards are in place to protect them from losses of all kinds;

7.2.4 Assessing the reliability and adequacy of financial and operational information developed within ODI;

7.2.5 Working with management to improve its operations;

7.2.6 Receiving and investigating reported complaints from Affiliates regarding the operations of ODI management, and making an independent report of its findings, and helping to achieve equitable settlements of any such complaints;

7.2.7 Reviewing the performance of the external auditors and the degree of coordination with the Department; and

7.2.8 The Department shall also have the authority to review and determine Affiliates' compliance with the Guiding Principles and Best Practices of Affiliation with Open Doors International.

7.3 Reporting Responsibilities.

The Director of Internal Audit shall report directly to the Board of Directors through the Audit Committee. When necessary to accomplish the Department's objectives, the Director of Internal Audit shall have direct access to the Chairman of the Board, the Chief Executive Officer, the Audit Committee and the Board of Directors. The Director of Internal Audit shall meet with the Audit Committee on a regularly scheduled basis to discuss:

7.3.1 The annual audit plan and the audit cycle;

7.3.2 Staffing and budgetary needs for the Department;

7.3.3 Relationships between the Department and external auditors; and

7.3.4 The propriety of any management limitations on the scope of internal audits.

7.3.5 The Director of Internal Audit shall submit an annual accomplishments report to the Audit Committee.

7.4 Authority.

Authority is granted to the Director of Internal Audit for full, free and unrestricted access to any and all of ODI's records, physical properties, and personnel relevant to any function under review. All employees of ODI and its Affiliates are to assist the Director of Internal Audit

in fulfilling the functions of the Department. The Director of Internal Audit shall also have free and unrestricted access to the Chief Executive Officer and the Audit Committee, and through the Audit Committee to the Board of Directors of ODI, the chief executives of each of the Affiliates, as well as to the Boards of Directors of all Affiliates. Documents and information given to the Director of Internal Audit during a periodic review will be handled in the same prudent manner as by those employees normally accountable for them.

7.5 Independence.

All audit activities of the Department under the direction of the Director of Internal Audit shall remain free of influence by any part of ODI, including the Affiliates, and including matters of audit scope, procedures, frequency, timing, or report content in order to maintain the independent mental attitude necessary to render objective reports. The Department shall have no direct operational responsibility or authority over any of the activities reviewed at any time.

7.6 Fraud.

Deterrence of fraud is the responsibility of the Chief Executive Officer and management under his leadership. The Department is responsible for examining and evaluating the adequacy and the effectiveness of actions taken to fulfill that obligation. The Director of Internal Audit shall have sufficient knowledge of fraud to be able to identify when fraud may have occurred or is a potential occurrence. The Department shall conduct audits with an attitude of professional skepticism, recognizing that the application of generally accepted auditing procedures may produce evidence of the possibility of fraud.

7.6.1 The Department's staff shall inform the Director of Internal Audit when any act(s) of fraud are suspected. The Director of Internal Audit will consider the implications of this information and determine the extent of further review. The Director of Internal Audit will discuss the potential fraud and its disposition with the Chief Executive Officer, legal counsel and/or the Audit Committee, as appropriate. In all cases where a strong possibility of fraud exists, the Director of Internal Audit shall promptly notify the Audit Committee.

7.6.2 The Department shall be informed of all acts of fraud within the organization. Management shall inform the Director of Internal Audit when fraud is suspected in any areas of the organization. The Chief Executive Officer is responsible for notifying the external auditor(s) and the proper legal authorities when there is a reasonable chance that fraud has occurred involving any employee within the organization or its Affiliates. The Director of Internal Audit will ensure these reports are made on a timely basis.

7.6.3 The Director of Internal Audit shall not be expected to have the same knowledge as that of persons whose primary responsibilities are detecting and investigating fraud. Even when auditing procedures are carried out with due professional care, there is no guarantee that acts of fraud can be detected.

7.7 External Auditors.

The Director of Internal Audit shall be responsible for coordinating the internal audit efforts with all external auditors. This coordination shall be part of setting the scope of scheduled audits so the work of all auditing groups provides complementary, comprehensive, and cost effective audits. Management shall keep the Department informed on all external audits so that it can effectively coordinate its audit activities with external auditors. The Director of Internal Audit or a designee shall have the right to participate in meetings with external auditors,

as appropriate. Management shall provide the Director of Internal Audit with copies of all external audit reports, management letters of all the Affiliates, and the Affiliates' responses.

7.8 Audit Plan.

Annually, the Director of Internal Audit shall submit to the Chief Executive Officer and the Audit Committee a summary of the audit work schedule, a staffing plan for the Department, and a budget for the Department for the following fiscal year. The audit work schedule is to be developed based on a prioritization of the audit universe using relevant risk factors. Any significant deviations from the formally approved work schedule shall be communicated to Chief Executive Officer and the Audit Committee through periodic activity reports.

7.9 Audit Reports, Replies and Follow-up.

7.9.1 A written report will be prepared and issued by the Director of Internal Audit or his designee following the conclusion of each audit and will be distributed as appropriate. A copy of each audit report or a summarization will be forwarded to the Chief Executive Officer and the Audit Committee.

7.9.2 The Director of Internal Audit or his designee may include in the audit report the auditee's response and corrective action taken or to be taken in regard to the specific finding or recommendation. Management's response should include a timetable for anticipated completion of action to be taken and an explanation for any recommendations not addressed. In cases where a response is not included within the audit report, management of the audited area shall respond, in writing, within thirty days of publication to the Director of Internal Audit.

7.9.3 The Department shall be responsible for appropriate follow-up on audit findings and recommendations.

7.10 Personnel.

The quality of the people employed affects the quality of the work of the Department. Therefore, qualified and competent individuals shall direct and staff the Department.

7.10.1 The Department will set up minimum qualifications for each position within the Department. The employment and promotion process shall also consider experience, specialized skills, inquisitiveness, analytical ability, good business judgment, and an ability to communicate effectively.

7.10.2 The independence of the internal audit function is very important. Therefore, to safeguard this independence, the Audit Committee shall be responsible for the appointment and removal of the Director of Internal Audit. Neither the Director of Internal Audit nor any of the auditors or employees of the Department may be discharged or disciplined, nor may their pay and benefits be reduced in any manner inconsistent with action otherwise generally applicable to all employees, without the written approval of the Audit Committee.

7.11 Training.

All staff members of the Department shall stay up to date on accounting and auditing issues and techniques. The reasonable costs for such continuing education shall be included as part of the Department's annual budget.

7.12 Professional Standards.

There are several professional auditing organizations throughout the world that have generally accepted authoritative auditing standards. The Department shall recognize the benefits of these standards. However, the Department shall also recognize that it has limited

resources and cannot reasonably be expected to have intimate knowledge of each of these standards. Therefore, it will use the following organizations as a basis for the generally accepted auditing standards for ODI. These organizations and their standards are:

Primary Resources:

- The Institute of Internal Auditors (USA): Standards for the Professional Practice of Internal Auditing.
- The Institute of Internal Auditors – UK and Ireland: Standards for the Professional Practices of Internal Auditing.
- Other local/national internal audit organizations and their standards, when appropriate.

Other Resources:

- The International Auditing Assurance Standards Board (a subcommittee of the International Federation of Accounts): International Standards on Auditing and International Auditing Practice Statements.
- American Institute of Certified Public Accountants: Statement of Auditing Standards, Industry Audit Guides, and other professional releases.
- Other local/national audit organizations and their standards for auditing, when appropriate.

## ARTICLE VIII FINANCES

### 8.1 Funds.

ODI shall maintain books and accounts into which it is authorized to receive all funds designated for its operation. All monies received in the name of ODI shall constitute a general operating fund to be disbursed according to the criteria established in writing by the Board of Directors for the furtherance, administration and implementation of the goals and purpose of ODI.

### 8.2 Fiscal Period.

The fiscal year of ODI shall be the calendar year unless otherwise prescribed by action of the Board of Directors.

### 8.3 Budget.

The Board of Directors shall adopt in advance of each fiscal period an annual operating budget covering all activities of ODI, as a guideline and goal, but shall not be bound by such budget.

### 8.4 Financial Reports.

The CFO, as the chief financial officer of ODI, shall furnish the Board of Directors, within ninety (90) days following the end of each fiscal year, a financial report for the fiscal year just completed.

## ARTICLE IX AFFILIATES

9.1 Affiliates Authorized.

The Board of Directors is authorized to enter into written agreements with other legal entities around the world to serve in affiliation and cooperation in exclusive and specific geographic regions as Affiliates of ODI in carrying out the purposes of ODI.

9.2 Terms and Conditions of Affiliation.

The terms and conditions by which a group of people organized into a legal entity for purposes of supporting the Persecuted Church around the world shall be authorized to affiliate and cooperate with ODI in carrying out the purposes of ODI in a specific region under the name of "OPEN DOORS WITH BROTHER ANDREW," or a similar name with the same identification or significance, shall be established by negotiation between the Board of Directors and the governing body of the affiliate organization, and such organization shall be identified as an "Affiliate" of ODI through a written agreement.

ARTICLE X  
AMENDMENT OF ARTICLES AND BYLAWS

10.1 Amendment of Articles or Bylaws.

The Articles of Incorporation or these Bylaws may be amended, modified or repealed but only by an affirmative vote of not less than two-thirds (2/3) of the members of the Board of Directors then in office.

ARTICLE XI  
MISCELLANEOUS

11.1 Inspection of Records.

The books of accounts and minutes of proceedings by the members and Directors shall be open to inspection upon the written demand of any member, at any reasonable time, and for a purpose reasonably related to his interest as a member. Such inspection may be made in person or by an agent or attorney, and shall include the right to make extracts. Such demand shall be made in writing to the Chief Executive Officer or Secretary.

11.2 Contracts.

Except as hereinabove provided, the Directors may authorize any officer or officers, agent or agents, to enter into any contracts or execute any instrument in the name of and on behalf of ODI, and such authority may be general, or consigned to specific matters; and unless so authorized by the Board of Directors, no officer, agent or employee will have the power or authority to bind ODI by any contract or agreement or to pledge its credit or to render it liable for any purpose for any amount.

11.3 Indemnity.

Each officer and Director of ODI shall be indemnified by ODI against expenses reasonably incurred by him or her in connection with any action, suit or proceeding to which he or she may be made a party by reason of his being, or having been an officer or Director of ODI, except in relation to matters as to which he or she shall be finally adjudged in such action, suit, or proceeding to have been derelict in the performance of his or her duty as an officer or Director

and, provided that no such indemnity shall be allowed if to do so would cause ODI to violate any of the provisions of Article V of these Bylaws. "Derelict" shall mean grossly negligent, criminally negligent, intentionally engaged in tortuous conduct with the intent to defraud, deceive, misrepresent, or take advantage improperly of a corporate opportunity.

11.4 Construction.

As used in these Bylaws:

- (a) The present tense includes the past and the future tenses, and the future tense includes the present, wherever the context so indicates.
- (b) The masculine gender includes the feminine and neuter, and the singular number includes the plural, and the plural number includes the singular wherever the context so indicates.
- (c) The word "shall" is mandatory and the word "may" is permissive.
- (d) The words "Directors" and "Board" have the meaning stated in Article V of these Bylaws.

Form **8868**

(Rev. January 2011)

Department of the Treasury  
Internal Revenue Service**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

**Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization	Employer identification number
	OPEN DOORS INTERNATIONAL, INC.	33-0523832
	Number, street, and room or suite no. If a P O box, see instructions.	
	2953 SOUTH PULLMAN STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	SANTA ANA, CA 92705	

Enter the Return code for the return that this application is for (file a separate application for each return)

04

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-E	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

KELLEY VALDEZ

- The books are in the care of ► 2953 SOUTH PULLMAN STREET - SANTA ANA, CA 92705

Telephone No. ► 949-752-6600

FAX No ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☒ calendar year **2010** or
- ☐ tax year beginning , and ending .

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return
- ☐ Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c	Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 1 2011)



- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Type or print  File by the extended due date for filing your return. See instructions.	Name of exempt organization	Employer identification number
	OPEN DOORS INTERNATIONAL, INC.	33-0523832
	Number, street, and room or suite no. If a P.O. box, see instructions. 2953 SOUTH PULLMAN STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SANTA ANA, CA 92705	

Enter the Return code for the return that this application is for (file a separate application for each return)

04

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

KELLEY VALDEZ

- The books are in the care of ☒ 2953 SOUTH PULLMAN STREET - SANTA ANA, CA 92705  
Telephone No ☒ 949-752-6600 FAX No. ☐

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until NOVEMBER 15, 2011.

5 For calendar year 2010, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

7 State in detail why you need the extension

**ADDITIONAL TIME IS NEEDED IN ORDER TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	1,216.
c <b>Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature  Title \_\_\_\_\_ Date 8/1/11  
Form 8868 (Rev. 1-2011)