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

2011

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 2011, or tax year beginning

, 2011, and ending

The Merge Institute
4350 Von Karman Ave #400
Newport Beach, CA 92660A Employer identification number
68-0529693B Telephone number (see the instructions)
949-474-5826C If exemption application is pending, check here ► D 1 Foreign organizations, check here ► 2 Foreign organizations meeting the 85% test, check here and attach computation ► E If private foundation status was terminated under section 507(b)(1)(A), check here ► F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► G Check all that apply Initial return Initial Return of a former public charity
 Final return Amended return
 Address change Name changeH Check type of organization Section 501(c)(3) exempt private foundation
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year (from Part II, column (c), line 16) **J Accounting method** Cash Accrual
► \$ 1,103,102. (Part I, column (d) must be on cash basis)

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) (see instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
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REVENUE	1 Contributions, gifts, grants, etc, received (att sch)	1,371,000.		
	2 Ck ► <input type="checkbox"/> if the foundn is not req to att Sch B			
	3 Interest on savings and temporary cash investments	80.	75.	75.
	4 Dividends and interest from securities	1,589.	1,589.	1,589.
	5a Gross rents			
	b Net rental income or (loss)			
	6a Net gain/(loss) from sale of assets not on line 10	942.		
	b Gross sales price for all assets on line 6a	942.		
	7 Capital gain net income (from Part IV, line 2)		942.	
	8 Net short-term capital gain			654.
	9 Income modifications			
	10a Gross sales less returns and allowances			
	b Less Cost of goods sold			
	c Gross profit/(loss) (att sch)			
	11 Other income (attach schedule)			
	See Statement 1	294.	239.	239.
	12 Total. Add lines 1 through 11	1,373,905.	2,845.	2,557.

ADMINISTRATIVE OPERATING AND EXPENSES	13 Compensation of officers, directors, trustees, etc	0.		
	14 Other employee salaries and wages	149,153.		149,153.
	15 Pension plans, employee benefits			
	16a Legal fees (attach schedule) See St 2	1,306.		1,306.
	b Accounting fees (attach sch) See St 3	3,535.		3,535.
	c Other prof fees (attach sch)			
	17 Interest			
	18 Taxes (attach schedule)(see instrs) See Stm 4	30.		30.
	19 Depreciation (attach sch) and depletion			
	20 Occupancy			
	21 Travel, conferences, and meetings	2,377.		2,377.
	22 Printing and publications			
	23 Other expenses (attach schedule) See Statement 5	352,824.	263.	352,537.
	24 Total operating and administrative expenses. Add lines 13 through 23	509,225.	263.	508,938.
	25 Contributions, gifts, grants paid			
	26 Total expenses and disbursements. Add lines 24 and 25	509,225.	263.	508,938.
	27 Subtract line 26 from line 12:			
	a Excess of revenue over expenses and disbursements	864,680.		
	b Net investment income (if negative, enter -0-)		2,582.	
	c Adjusted net income (if negative, enter -0-)			2,294.

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Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
A S S E T S	1 Cash – non-interest-bearing	33,475.	41,973.	41,973.
	2 Savings and temporary cash investments			
	3 Accounts receivable ►	533.		
	Less allowance for doubtful accounts ►		22,204.	533.
	4 Pledges receivable ►			
	Less allowance for doubtful accounts ►			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch) ►			
	Less allowance for doubtful accounts ►			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U S and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule)			
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment basis ►			
	Less accumulated depreciation (attach schedule) ►			
	12 Investments – mortgage loans			
	13 Investments – other (attach schedule)	99,603.	1,060,596.	1,060,596.
	14 Land, buildings, and equipment basis ►			
	Less accumulated depreciation (attach schedule) ►			
	15 Other assets (describe ►)			
	16 Total assets (to be completed by all filers – see the instructions Also, see page 1, item I)	155,282.	1,103,102.	1,103,102.
L I A B I L I T I E S	17 Accounts payable and accrued expenses	19,295.	54,027.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ►)			
	23 Total liabilities (add lines 17 through 22)	19,295.	54,027.	
	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ► <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ► <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	135,987.	1,049,075.	
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	135,987.	1,049,075.	
	31 Total liabilities and net assets/fund balances (see instructions)	155,282.	1,103,102.	

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	135,987.
2 Enter amount from Part I, line 27a	2	864,680.
3 Other increases not included in line 2 (itemize) ► <u>See Statement 6</u>	3	48,408.
4 Add lines 1, 2, and 3	4	1,049,075.
5 Decreases not included in line 2 (itemize) ►	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	1,049,075.

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 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a Dover III K-1		P	Various	Various
b Dover III K-1		P	Various	Various
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 654.			654.	
b 288.			288.	
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h)) gain minus column (k), but not less than -0- or Losses (from column (h))	
a			654.	
b			288.	
c				
d				
e				
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	942.
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) (see instructions) If (loss), enter -0- in Part I, line 8		3	654.

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 the 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 (column (b) divided by column (c))
2010	649,078.	108,981.	5.955882
2009	286,331.	76,205.	3.757378
2008	722,599.	283,956.	2.544757
2007	290,845.	610,742.	0.476216
2006	41,782.	853,867.	0.048933

2 Total of line 1, column (d) **2** 12.783166

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** 2.556633

4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5 **4** 177,025.

5 Multiply line 4 by line 3 **5** 452,588.

6 Enter 1% of net investment income (1% of Part I, line 27b) **6** 26.

7 Add lines 5 and 6 **7** 452,614.

8 Enter qualifying distributions from Part XII, line 4 **8** 508,938.

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 instrs)		
1	26.	
2	0.	
3	26.	
4	0.	
5	26.	
6a	55.	
6b		
6c		
6d		
7	55.	
8		
9	0.	
10	29.	
11	0.	
Part VII-A Statements Regarding Activities		
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?	
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	
<i>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</i>		
1c	Did the foundation file Form 1120-POL for this year?	
1d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year	
(1)	On the foundation ► \$ 0.	(2) On foundation managers ► \$ 0.
1e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ 0.	
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	
<i>If 'Yes,' attach a detailed description of the activities</i>		
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? <i>If 'Yes,' attach a conformed copy of the changes</i>	
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	
4b	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?	
<i>If 'Yes,' attach the statement required by General Instruction T</i>		
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either	
<ul style="list-style-type: none"> • 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? 		
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ► _____	
<u>CA NV</u>		
8b	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? <i>If 'No,' attach explanation</i>	
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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>	
10	Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i> See Statement 7	

Part VII-A Statements Regarding Activities (continued)

11		X
12		X
13	X	
14	The books are in care of ► <u>Matt Drevlow</u> Telephone no ► <u>949-474-5800</u> Located at ► <u>4350 Von Karman Ave, Ste 400 Newport Beach C</u> ZIP + 4 ► <u>92660</u>	
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	► <u>15</u> N/A ► <u>15</u> N/A
16	At any time during calendar year 2011, 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?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If 'Yes,' enter the name of the foreign country ►		

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

	Yes	No
File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.		
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 checked="" type="checkbox"/> Yes	<input 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 instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	1b	X
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 2011?	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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? If 'Yes,' list the years ► <u>20__ , 20__ , 20__ , 20__</u>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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)	2b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► <u>20__ , 20__ , 20__ , 20__</u>		
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 2011 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 2011)	3b	N/A
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 2011?	4b	X

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))?

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

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

(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)? (see instructions)

(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 Yes No Yes No Yes No 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)?

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?

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

N/A Yes No**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No**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**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

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 (see instructions).**

(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 8		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). 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
Marshall Kaplan 4350 Von Karman Ave., Ste 400 Newport Beach, CA 92660	Exec Director 20	69,275.	0.	0.
Yesenia Velez 4350 Von Karman Ave., Ste 400 Newport Beach, CA 92660	Prog Officer 40	70,216.	0.	0.

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

►

0

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services		► 0

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	<u>See Statement 9</u>	
	-----	-----
2	<u>See Statement 10</u>	34,104.
	-----	-----
3		297,591.
	-----	-----
4		
	-----	-----

Part IX-B Summary of Program-Related Investments (see instructions)

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		
Total. Add lines 1 through 3		0.

Total: Add lines 1 through 5

0.

BAA

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	141,388.
b Average of monthly cash balances	1b	38,333.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	179,721.
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	179,721.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	2,696.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	177,025.
6 Minimum investment return. Enter 5% of line 5	6	8,851.

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	N/A	1	
2a Tax on investment income for 2011 from Part VI, line 5	2a		
b Income tax for 2011 (This does not include the tax from Part VI)	2b		
c Add lines 2a and 2b	2c		
3 Distributable amount before adjustments Subtract line 2c from line 1	3		
4 Recoveries of amounts treated as qualifying distributions	4		
5 Add lines 3 and 4	5		
6 Deduction from distributable amount (see instructions)	6		
7 Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7		

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	508,938.	
b Program-related investments – total from Part IX-B	1b		
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2		
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	508,938.	
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 (see instructions)	5	26.	
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	508,912.	

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

Part XIII Undistributed Income (see instructions)

N/A

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2011:				
a Enter amount for 2010 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2011				
a From 2006				
b From 2007				
c From 2008				
d From 2009				
e From 2010				
f Total of lines 3a through e				
4 Qualifying distributions for 2011 from Part XII, line 4 ► \$ _____				
a Applied to 2010, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2011 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
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				
d Subtract line 6c from line 6b Taxable amount – see instructions				
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2007				
b Excess from 2008				
c Excess from 2009				
d Excess from 2010				
e Excess from 2011				

BAA

Form 990-PF (2011)

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling ►																																																																															
b Check box to indicate whether the foundation is a private operating foundation described in section <input checked="" type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)																																																																															
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	<table border="1"> <thead> <tr> <th>Tax year</th> <th colspan="3">Prior 3 years</th> <th></th> </tr> <tr> <th>(a) 2011</th> <th>(b) 2010</th> <th>(c) 2009</th> <th>(d) 2008</th> <th>(e) Total</th> </tr> </thead> <tbody> <tr> <td>2,294.</td> <td>2,576.</td> <td>2,917.</td> <td>6,694.</td> <td>14,481.</td> </tr> <tr> <td>1,950.</td> <td>2,190.</td> <td>2,479.</td> <td>5,690.</td> <td>12,309.</td> </tr> <tr> <td>508,938.</td> <td>649,093.</td> <td>286,348.</td> <td>722,668.</td> <td>2,167,047.</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>0.</td> </tr> <tr> <td>508,938.</td> <td>649,093.</td> <td>286,348.</td> <td>722,668.</td> <td>2,167,047.</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1,103,102.</td> <td>155,282.</td> <td>134,823.</td> <td>143,142.</td> <td>1,536,349.</td> </tr> <tr> <td>1,103,102.</td> <td>155,282.</td> <td>134,823.</td> <td>143,142.</td> <td>1,536,349.</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Tax year	Prior 3 years				(a) 2011	(b) 2010	(c) 2009	(d) 2008	(e) Total	2,294.	2,576.	2,917.	6,694.	14,481.	1,950.	2,190.	2,479.	5,690.	12,309.	508,938.	649,093.	286,348.	722,668.	2,167,047.					0.	508,938.	649,093.	286,348.	722,668.	2,167,047.						1,103,102.	155,282.	134,823.	143,142.	1,536,349.	1,103,102.	155,282.	134,823.	143,142.	1,536,349.																									
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3 Complete 3a, b, or c for the alternative test relied upon																																																																															
a 'Assets' alternative test – enter																																																																															
(1) Value of all assets																																																																															
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)																																																																															
b 'Endowment' alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed																																																																															
c 'Support' alternative test – enter																																																																															
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)																																																																															
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(ii)																																																																															
(3) Largest amount of support from an exempt organization																																																																															
(4) Gross investment income																																																																															

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year – see instructions.)**1 Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

See Statement 11

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

None

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc, Programs:

Check here ► if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc, (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				N/A
Recipient	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
Name and address (home or business)				
<i>a Paid during the year</i>				
Total				► 3a
<i>b Approved for future payment</i>				
Total				► 3b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	80.	
4 Dividends and interest from securities			14	1,589.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	942.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a <u>Dover III Underlying K-1</u>			18	239.	
b <u>Inc FMV of Dover III</u>			14	55.	
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				2,905.	
13 Total. Add line 12, columns (b), (d), and (e)				13	2,905.
(See worksheet in line 13 instructions to verify calculations.)					

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
N/A	

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

		Yes	No
1	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?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of		
(1)	Cash	1 a (1)	X
(2)	Other assets	1 a (2)	X
b	Other transactions		
(1)	Sales of assets to a noncharitable exempt organization	1 b (1)	X
(2)	Purchases of assets from a noncharitable exempt organization	1 b (2)	X
(3)	Rental of facilities, equipment, or other assets	1 b (3)	X
(4)	Reimbursement arrangements	1 b (4)	X
(5)	Loans or loan guarantees	1 b (5)	X
(6)	Performance of services or membership or fundraising solicitations	1 b (6)	X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1 c	X

d 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.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

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		

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) is based on all information of which preparer has any knowledge.

►  7/25/12 ► President

Signature of officer or trustee Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self employed	PTIN
	Barbie Thelen	<i>Barbie Thelen</i>	7-17-12		P00776367
	Firm's name ► DUNN HENRITZE & DIEHL LLP	Firm's EIN ►			
Firm's address ► 148 REMINGTON ST FORT COLLINS, CO 80524-2834				Phone no 970-372-4160	

BAA

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF

2011

Name of the organization

The Merge Institute

Employer identification number

68-0529693

Organization type (check one)

Filers of:

Form 990 or 990-EZ

Section:

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, total 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 total 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 Part I, 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)

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990,
990EZ, or 990-PF.**

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Name of organization

The Merage Institute

Employer identification number

68-0529693

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
1	Paul & Elisabeth Merage Found. 4350 Von Karman Ave, #400 Newport Beach, CA 92660	\$ 596,000	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash	(Complete Part II if there is a noncash contribution)
2	Andre & Katherine Merage Foundation 4350 Von Karman Ave, #400 Newport Beach, CA 92660	\$ 775,000	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash	(Complete Part II if there is a noncash contribution)
3	Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
4	Name, address, and ZIP + 4	\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash	(Complete Part II if there is a noncash contribution)
5	Name, address, and ZIP + 4	\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash	(Complete Part II if there is a noncash contribution)
6	Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
7	Name, address, and ZIP + 4	\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash	(Complete Part II if there is a noncash contribution)
8	Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
9	Name, address, and ZIP + 4	\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash	(Complete Part II if there is a noncash contribution)

Name of organization

The Merge Institute

Employer identification number

68-0529693

Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed

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

BAA

Name of organization

The Merge Institute

Employer identification number

68-0529693

Part III Exclusively religious, charitable, etc, individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete cols (a) through (e) and the following line entry

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc, contributions of **\$1,000 or less** for the year (Enter this information once See instructions)

► \$ N/A

Use duplicate copies of Part III if additional space is needed

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

2011

Federal Statements

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Client 0529693

The Merage Institute

68-0529693

7/17/12

02 51PM

Statement 1
Form 990-PF, Part I, Line 11
Other Income

	(a) Revenue per Books	(b) Net Investment Income	(c) Adjusted Net Income
Dover III Underlying K-1 Inc FMV of Dover III	\$ 239. 55.	239. \$	239.
Total	<u>\$ 294.</u>	<u>239.</u> \$	<u>239.</u>

Statement 2
Form 990-PF, Part I, Line 16a
Legal Fees

	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Legal Fees	\$ 1,306.			\$ 1,306.
Total	<u>\$ 1,306.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 1,306.</u>

Statement 3
Form 990-PF, Part I, Line 16b
Accounting Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Accounting	\$ 3,535.			\$ 3,535.
Total	<u>\$ 3,535.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 3,535.</u>

Statement 4
Form 990-PF, Part I, Line 18
Taxes

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Taxes	\$ 30.			\$ 30.
Total	<u>\$ 30.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 30.</u>

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The Merage Institute

68-0529693

7/17/12

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Statement 5
Form 990-PF, Part I, Line 23
Other Expenses

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Bank Fees	\$ 48.	\$ 24.	\$ 24.	
Dues and Subscriptions	255.			\$ 255.
Insurance	5,624.			5,624.
Intern	5,000.			5,000.
Investment Expenses - Dover III	239.	239.	239.	
Licenses & Permits	75.			75.
National Awards/Fellows	331,695.			331,695.
NY Times Scholastic	723.			723.
Office Supplies	6,916.			6,916.
Technology & Communications	1,905.			1,905.
Website	344.			344.
Total	\$ 352,824.	\$ 263.	\$ 263.	\$ 352,537.

Statement 6
Form 990-PF, Part III, Line 3
Other Increases

Transfer from US Israel Foundation - See Attached Statement

Total	<u>\$ 48,408.</u>
-------	-------------------

<u>Total</u>	<u>\$ 48,408.</u>
--------------	-------------------

Statement 7
Form 990-PF, Part VII-A, Line 10
Substantial Contributors During the Tax Year

<u>Name of Substantial Contributor</u>	<u>Address of Substantial Contributor</u>
Paul & Elisabeth Merage Foundation	4350 Von Karman Ave, #400 Newport Beach, CA 92660
Andre & Katherine Merage Foundation	4350 Von Karman Ave, #400 Newport Beach, CA 92660

2011

Federal Statements

Page 3

Client 0529693

The Merage Institute

68-0529693

7/17/12

02 51PM

Statement 8
Form 990-PF, Part VIII, Line 1
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Contri- butio- n to EBP & DC	Expense Account/ Other
Paul Merage 4350 Von Karman Ave, Ste. 400 Newport Beach, CA 92660	Pres/Director 0	\$ 0.	\$ 0.	\$ 0.
Elisabeth Merage 4350 Von Karman Ave, Ste. 400 Newport Beach, CA 92660	Secr/Treas/Dir 0	0.	0.	0.
Richard Merage 4350 Von Karman Ave, Ste. 400 Newport Beach, CA 92660	Director 0	0.	0.	0.
Michelle Janavs 4350 Von Karman Ave, Ste. 400 Newport Beach, CA 92660	Director 0	0.	0.	0.
Lauren Merage 4350 Von Karman Ave, Ste. 400 Newport Beach, CA 92660	Director 0	0.	0.	0.
Total		\$ 0.	\$ 0.	\$ 0.

Statement 9
Form 990-PF, Part IX-A, Line 1
Summary of Direct Charitable Activities

Direct Charitable Activities	Expenses
National Leadership Awards: A dinner event recognizing nationally and internationally respected American leaders who are immigrants to the United States and who have made this country significantly better for all Americans. Each honoree receives a stipend to donate to the academic institution of their choice.	\$ 34,104.

Statement 10
Form 990-PF, Part IX-A, Line 2
Summary of Direct Charitable Activities

Direct Charitable Activities	Expenses
Merge American Dream Fellows Program: A two-year program for exceptional immigrant students in their senior year to help provide resources and strategic access to mentors and leaders in their chosen fields. Fellows are chosen based on their academic record, leadership, consistent ethical behavior, clarity of the American Dream, and their potential to make an important contribution to America.	\$ 297,591.
The Foundation has approximately 70 Fellows pursuing important career trajectories in medicine, law, public policy, psychology, business,	

2011

Federal Statements

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The Merage Institute

68-0529693

7/17/12

02 51PM

Statement 10 (continued)
Form 990-PF, Part IX-A, Line 2
Summary of Direct Charitable Activities

<u>Direct Charitable Activities</u>	<u>Expenses</u>
drama and other fields.	

Statement 11
Form 990-PF, Part XV, Line 1a
Foundation Managers - 2% or More Contributors

Paul Merage
Elisabeth Merage

2011**Federal Supplemental Information****Page 1****Client 0529693****The Merage Institute****68-0529693**

8/06/12

04 21PM

Part II, Balance Sheet, Line 13:

Other Investments:

	Book Value	FMV
Investment in Dover Capital Management III, LLC	\$1,060,596	\$1,060,596

Part III, Line 3:

In 2011 The Merage Institute for the American Dream (EIN:68-0529693) and the Merage Institute for U.S. Israel Trade (EIN: 20-1836187) merged. The surviving non-profit corporations name was changed to The Merage Institute (EIN: 68-0529693). Please see attached merger documents.



140103



ROSS MILLER
Secretary of State
204 North Carson Street, Suite 1
Carson City, Nevada 89701-4520
(775) 684-5708
Website: www.nvsos.gov

Filed in the office of

Ross Miller
Secretary of State
State of Nevada

Document Number

20110913819-95

Filing Date and Time

12/28/2011 3:30 PM

Entity Number

C27307-2002

Articles of Merger
(PURSUANT TO NRS 82A.200)
Page 1

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Articles of Merger
(Pursuant to NRS Chapter 92A)

1) Name and jurisdiction of organization of each constituent entity (NRS 82A.200):

If there are more than four merging entities, check box and attach an 8 1/2" x 11" blank sheet containing the required information for each additional entity from article one.

THE MIRAGE FOUNDATION FOR U.S. ISRAEL TRADE

Name of merging entity

NEVADA

NONPROFIT CORPORATION

Jurisdiction

Entity type *

Name of merging entity

Jurisdiction

Entity type *

Name of merging entity

Jurisdiction

Entity type *

Name of merging entity

Jurisdiction

Entity type *

and,

THE MIRAGE INSTITUTE FOR THE AMERICAN DREAM

Name of surviving entity

NEVADA

NONPROFIT CORPORATION

Jurisdiction

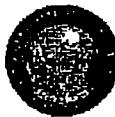
Entity type *

* Corporation, non-profit corporation, limited partnership, limited-liability company or business trust.

Filing Fee: \$350.00

This form must be accompanied by appropriate fees.

Nevada Secretary of State 92A Merger Page 1
Revised: 6-3-11



ROSS MILLER
Secretary of State
204 North Carson Street, Suite 1
Carson City, Nevada 89701-4520
(775) 884-5708
Website: www.nvsos.gov

Articles of Merger
(PURSUANT TO NRS 92A.200)
Page 2

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2) Forwarding address where copies of process may be sent by the Secretary of State of Nevada (if a foreign entity is the survivor in the merger - NRS 92A.190):

Attn: |

c/o: |

3) Choose one:

The undersigned declares that a plan of merger has been adopted by each constituent entity (NRS 92A.200).

The undersigned declares that a plan of merger has been adopted by the parent domestic entity (NRS 92A.180).

4) Owner's approval (NRS 92A.200) (options a, b or c must be used, as applicable, for each entity):

If there are more than four merging entities, check box and attach an 8 1/2" x 11" blank sheet containing the required information for each additional entity from the appropriate section of article four.

(a) Owner's approval was not required from

Name of merging entity, if applicable |

and, or |

Name of surviving entity, if applicable |

This form must be accompanied by appropriate fees.

Nevada Secretary of State 92A Merger Page 2
Revised: 8-31-11



ROSS MILLER
Secretary of State
204 North Carson Street, Suite 1
Carson City, Nevada 89701-4620
(775) 684-5708
Website: www.nvacs.gov

Articles of Merger
(PURSUANT TO NRS 92A.200)
Page 3

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(b) The plan was approved by the required consent of the owners of*:

Name of merging entity, if applicable

and, or;

Name of surviving entity, if applicable

* Unless otherwise provided in the certificate of trust or governing instrument of a business trust, a merger must be approved by all the trustees and beneficial owners of each business trust that is a constituent entity in the merger.

This form must be accompanied by appropriate fees.

Nevada Secretary of State 92A Merger Page 3
Revised: 6-3-11



ROSS MILLER
Secretary of State
204 North Carson Street, Suite 1
Carson City, Nevada 89701-4520
(775) 684-5708
Website: www.nvsec.state.nv.us

Articles of Merger
(PURSUANT TO NRS 92A.200)
Page 4

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(c) Approval of plan of merger for Nevada non-profit corporation (NRS 92A.180):

The plan of merger has been approved by the directors of the corporation and by each public officer or other person whose approval of the plan of merger is required by the articles of incorporation of the domestic corporation.

THE MERAGE FOUNDATION FOR U.S. ISRAEL TRADE

Name of merging entity, if applicable

and, or;

THE MERAGE INSTITUTE FOR THE AMERICAN DREAM

Name of surviving entity, if applicable

This form must be accompanied by appropriate fees.

Nevada Secretary of State 92A Merger Page 4
Revised: 8-31-11



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204 North Carson Street, Suite 1
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Articles of Merger
(PURSUANT TO NRS 82A.200)
Page 5

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8) Amendments, if any, to the articles or certificate of the surviving entity. Provide article numbers, if available. (NRS 82A.200)*:

1. NAME OF THE CORPORATION: THE MERAGE INSTITUTE

8) Location of Plan of Merger (check a or b):

(a) The entire plan of merger is attached;

or,

(b) The entire plan of merger is on file at the registered office of the surviving corporation, limited-liability company or business trust, or at the records office address if a limited partnership, or other place of business of the surviving entity (NRS 82A.200).

7) Effective date and time of filing: (optional) (must not be later than 90 days after the certificate is filed)

Date:

Time:

* Amended and restated articles may be attached as an exhibit or integrated into the articles of merger. Please entitle them "Restated" or "Amended and Restated," accordingly. The form to accompany restated articles prescribed by the secretary of state must accompany the amended and/or restated articles. Pursuant to NRS 82A.180 (merger of subsidiary into parent - Nevada parent owning 90% or more of subsidiary), the articles of merger may not contain amendments to the constituent documents of the surviving entity except that the name of the surviving entity may be changed.

This form must be accompanied by appropriate fees.

Nevada Secretary of State 82A Merger Page 5
Revised: 8-31-11



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Articles of Merger
(PURSUANT TO NRS 92A.200)
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8) Signatures - Must be signed by: An officer of each Nevada corporation; All general partners of each Nevada limited partnership; All general partners of each Nevada limited-liability limited partnership; A manager of each Nevada limited-liability company with managers or one member if there are no managers; A trustee of each Nevada business trust (NRS 92A.230)*

If there are more than four merging entities, check box and attach an 8 1/2" x 11" blank sheet containing the required information for each additional entity from article eight.

THE MERAGI FOUNDATION FOR U.S. ISRAEL TRADE

Name of merging entity



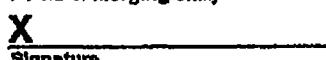
President

Dec. 21, 11

Title

Date

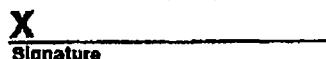
Name of merging entity



Title

Date

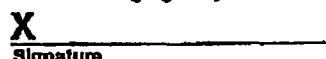
Name of merging entity



Title

Date

Name of merging entity



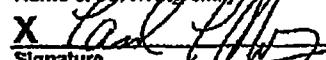
Title

Date

and,

THE MERAGI INSTITUTE FOR THE AMERICAN DREAM

Name of surviving entity



President

Dec. 21, 11

Title

Date

* The articles of merger must be signed by each foreign constituent entity in the manner provided by the law governing it (NRS 92A.230). Additional signature blocks may be added to this page or as an attachment, as needed.

IMPORTANT: Failure to include any of the above information and submit with the proper fees may cause this filing to be rejected.

This form must be accompanied by appropriate fees.

Nevada Secretary of State 92A Merger Page 6
Revised: 6-31-11

AGREEMENT OF MERGER
OF
THE MERAGE INSTITUTE FOR THE AMERICAN DREAM
A NEVADA NONPROFIT CORPORATION
AND
THE MERAGE FOUNDATION FOR U.S. ISRAEL TRADE,
A NEVADA NONPROFIT CORPORATION

This AGREEMENT OF MERGER is entered into on this 21st day of December, 2011 by The Merage Institute for the American Dream, a Nevada nonprofit corporation, and The Merage Foundation for U.S. Israel Trade, a Nevada nonprofit corporation, as approved by the Board of Directors of each of said corporations:

1. The Merage Foundation for U.S. Israel Trade, which is a nonprofit corporation incorporated in the State of Nevada and which is sometimes hereinafter referred to as the "disappearing corporation," shall be merged with and into The Merage Institute for the American Dream, which is a nonprofit corporation incorporated in the State of Nevada and which is sometimes hereinafter referred to as the "surviving corporation."
2. The disappearing corporation is a non-stock corporation. There is no issued or outstanding stock. The disappearing corporation has no members.
3. The surviving corporation is a non-stock corporation. There is no issued or outstanding stock. The surviving corporation has no members and shall continue to have no members.
4. The separate existence of the disappearing corporation shall cease upon the effective date of the merger in accordance with the provisions of Title 7 of Nevada Revised Statutes ("NRS").
5. All assets of the disappearing corporation shall be irrevocably dedicated to charitable or public purposes.
6. The surviving corporation shall continue its existence under the name "The Merage Institute".
7. The Articles of Incorporation of the surviving corporation upon the effective date of the merger, as may be amended by the Articles of Merger filed with the Nevada Secretary of State pursuant to NRS Chapter 92A, shall be the Articles of Incorporation of said surviving corporation and shall continue in full force and effect until amended and changed in the manner prescribed by the provisions of NRS Chapter 82.
8. The bylaws of the surviving corporation upon the effective date of the merger shall be the Bylaws of said surviving corporation and shall continue in full force and effect

until changed, altered or amended as therein provided and in the manner prescribed by the Bylaws and/or provisions of NRS Chapter 82.

9. The directors and officers of the surviving corporation serving upon the effective date of the merger shall continue to be the directors and officers of the surviving corporation, all of whom shall hold their respective directorships and offices until the election, choice, and qualification of their respective successors or until their tenure is otherwise terminated in accordance with the Bylaws of the surviving corporation.

10. The disappearing corporation and the surviving corporation hereby agree that each will cause to be executed and filed and/or recorded any document or documents prescribed by the laws of the State of Nevada with respect to the merger, including but not limited to Articles of Merger filed with the Nevada Secretary of State pursuant to NRS Chapter 92A and that they will cause to be performed all necessary acts therein and elsewhere to effectuate the merger.

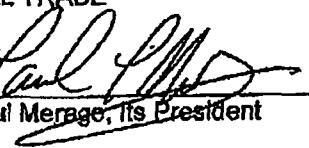
11. The directors of and officers of the disappearing corporation and of the surviving corporation, respectively, are hereby authorized, empowered and directed to do any and all acts and things, and to make, execute, deliver, file and/or record any and all instruments, papers and documents which shall be or become necessary, proper or convenient to carry out or put into effect any of the provisions of this Agreement of Merger or of the merger herein provided for.

12. The effect of the merger shall be as prescribed by law. The effective date of the merger shall be December 30, 2011

Dated: Dec. 21, 2011

Disappearing Corporation:

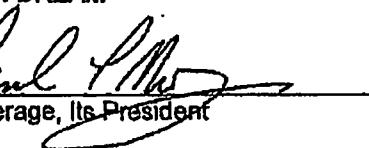
THE MERAGE FOUNDATION FOR U.S.
ISRAEL TRADE

By: 
Paul Merage, Its President

Surviving Corporation:

THE MERAGE INSTITUTE FOR THE
AMERICAN DREAM

By:


Paul Merage, Its President

The undersigned, being the duly elected and acting Secretary of The Merage Foundation for U.S. Israel Trade, a Nevada nonprofit corporation (the disappearing corporation), hereby certifies that the foregoing Agreement of Merger has been adopted, approved, certified, executed and acknowledged in accordance with the bylaws of the disappearing corporation and laws of the State of Nevada.

Dated: Dec. 21, 2011


Katherine Merage, Secretary

The undersigned, being the duly elected and acting Secretary of The Merage Institute for the American Dream, a Nevada nonprofit corporation (the surviving corporation), hereby certifies that the foregoing Agreement of Merger has been adopted, approved, certified, executed and acknowledged in accordance with the bylaws of the surviving corporation and laws of the State of Nevada.

Dated: Dec. 21, 2011


Elisabeth Merage, Secretary