

VCA BOOSTER CLUB

IRS FORM 990 REVIEW POLICY

This Policy on Review of the IRS Form 990 of the VCA Booster Club (the "Corporation"), applies to the review by members of the Corporation's Board of Directors of its IRS Form 990 prior to filing. The Corporation utilizes the following process in annually preparing and submitting IRS Form 990:

Primary responsibility for the preparation of the IRS Form 990 rests with the Corporation's Treasurer. The Treasurer will work with and rely on Corporation's accountants in preparing the Form 990. The Form 990 will be presented as a draft to the Corporation's President and Treasurer for review prior to its filing. An open invitation shall be given to all members of the Corporation's Board of Directors and to its Officers to attend, at their option, the meeting at which the Form 990 is to be reviewed and discussed.

The Treasurer will compile comments to the draft Form 990 and send them to the Corporation's independent accountants for possible revision of the Form 990, to the extent deemed appropriate in their professional judgment. The final Form 990 will be submitted to the Treasurer for approval before filing.

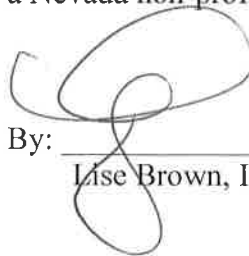
Once the final Form 990 has been approved by the Treasurer, the Corporation will file the final Form 990 as soon as reasonably practicable after receiving the signed Form 990, but in no event later than (a) the 15th day of the fifth month after the close of the Corporation's fiscal year, or (b) the extended due date of the return.

At the next regularly scheduled meeting of the Corporation's Board of Directors, the completed and filed Form 990 will be presented to the Board as part of Treasurer's financial report.

CERTIFICATE OF ADOPTION

The foregoing Form 990 Policy Review was duly adopted by the Board of Directors of the VCA Booster Club by resolution dated July 28, 2011.

VCA BOOSTER CLUB,
a Nevada non-profit corporation



By: _____
Lise Brown, Its Secretary