FORM 990 REVIEW POLICY
Approved Jan. 16, 2014

I.   **Purpose of the Policy.** The purpose of this policy is to create a process for preparation and review of the Form 990 and its distribution to all board members of MB Sand and Surf Inc. (the "Organization") whether before or after filing with the Internal Revenue Service. This process will provide the board members the opportunity to review the Form 990 while also ensuring that annual filing deadlines may be met.

II.   Procedure for Preparation and Review of Form 990.   The Organization's President is responsible for the timely preparation of the Form 990. The Organization's President may confer with accountants and legal counsel of the Organization with respect to drafts of the Form 990.

Copies of the completed Form 990 (including required schedules) will also be reviewed by the "Treasurer".

Any questions or concerns will be noted and addressed, and the President shall ensure that any appropriate changes are incorporated into the Form 990, which then shall be signed by the Executive Director or other authorized officer of the Organization.

III.   Filing of Form 990 (with possible prior distribution to the governing body).

The Form 990 shall then be filed with the IRS on a timely basis; provided, if management considers it feasible and appropriate under the circumstances, it may distribute the final version of the Form 990 (with required schedules) to every voting member of the organization's Board of Directors prior to filing with the Internal Revenue Service.   The final form may be distributed either in paper or electronic form in any manner deemed appropriate by the Organization's "Treasurer."

IV.   Distribution of Form 990 to All Members of Governing Body. A copy of the filed Form 990, if the final version was not circulated prior to filing, shall be circulated to the Board of Directors as promptly as reasonably practical after the filing, and in no case later than its next regular meeting following such filing.   For the manner of distribution, see III above.