

EnglishConnect 1&2 and Learn English Now

Approved Locations and Country-Specific Legal Summaries

Table of Contents

<i>EnglishConnect 1 & 2: Approved Locations</i>	<i>3</i>
<i>EnglishConnect 1 & 2: Non-Approved Locations.....</i>	<i>4</i>
<i>Country-Specific Legal Summaries.....</i>	<i>5</i>
ARGENTINA	5
AMERICAN SAMOA	6
AUSTRALIA	7
BARBADOS	8
BOLIVIA	9
BRAZIL	10
BOTSWANA	11
CANADA	12
CAPE VERDE.....	13
CHILE	14
COLUMBIA.....	15
COSTA RICA	16
DEMOCRATIC REPUBLIC OF CONGO.....	17
DOMINICAN REPUBLIC.....	18
ECUADOR	19
EL SALVADOR.....	20
FIJI.....	21
FRENCH GUIANA	22
GHANA	23
GUADELOUPE	24
GUATEMALA.....	25
GUYANA	26
HAITI	27
HONDURAS.....	28
HONG KONG	29
JAMAICA.....	30

JAPAN.....	31
KENYA	32
LIBERIA.....	33
MADAGASCAR	34
MALAWI	35
MARTINIQUE	36
MEXICO	37
MOZAMBIQUE	38
NEW ZEALAND	39
NICARAGUA.....	40
NIGERIA.....	41
PANAMA	42
PAPUA NEW GUINEA	43
PARAGUAY	44
PERU	45
PHILIPPINES	46
PUERTO RICO.....	47
SAMOA.....	48
SIERRA LEONE.....	49
SINGAPORE.....	50
SOLOMON ISLANDS	51
SOUTH AFRICA	52
SOUTH KOREA	53
SPAIN	54
SURINAME.....	55
SWAZILAND	56
TAIWAN.....	57
TOGO	58
TONGA	59
UGANDA.....	60
UNITED KINGDOM	61
UNITED STATES	62
URUGUAY.....	63
VANUATU	64

VENEZUELA.....	65
ZIMBABWE	66

EnglishConnect 1 & 2: Approved Locations

The locations listed below have been approved to implement *EnglishConnect 1&2* and *Learn English Now*:

- Argentina
- American Samoa
- Australia
- Barbados
- Bolivia
- Brazil
- Botswana
- Canada
- Cape Verde
- Chile
- Columbia
- Costa Rica
- Democratic Republic of Congo
- Dominican Republic
- Ecuador
- El Salvador
- Fiji
- French Guiana
- Ghana
- Guadeloupe
- Guatemala
- Guyana
- Haiti
- Honduras
- Hong Kong
- Jamaica
- Japan
- Kenya
- Liberia
- Madagascar
- Malawi
- Martinique

- Mexico
- Mozambique
- New Zealand
- Nicaragua
- Nigeria
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Puerto Rico
- Samoa
- Sierra Leone
- Singapore
- Solomon Islands
- South Africa
- South Korea
- Spain
- Suriname
- Swaziland
- Togo
- Taiwan
- Tonga
- United Kingdom (England, Scotland, Wales, Northern Ireland)
- Uganda
- United States
- Uruguay
- Vanuatu
- Venezuela
- Zimbabwe

EnglishConnect 1 & 2: Non-Approved Locations

The Church Office of General Counsel has given a “no-implementation” status to the following countries:

- Cuba
- Ukraine
- Russia

Country-Specific Legal Summaries

ARGENTINA

EnglishConnect in Argentina Summary

September 19, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints, a registered branch of a foreign legal entity ("CPB Argentina"), can carry out the EnglishConnect program in Argentina. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Argentina. CPB Argentina has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

CPB Argentina is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program, as long as it does not offer officially recognized certificates or degrees, and as long as it is not available to the general public.

3. Tax Consequences:

EnglishConnect activities can take place in meetinghouses in the city and province of Buenos Aires without jeopardizing their property tax exemptions.¹ Administering the EnglishConnect program will not otherwise jeopardize CPB Argentina's current tax exempt status, and CPB Argentina is not subject to any other tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from CPB Argentina's administration of the EnglishConnect program in Argentina.

- a. Parental Consent. CPB Argentina should obtain written consent from a parent or legal guardian for all individuals under the age of 18 before they can participate in the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Argentina without causing issues with their existing visas.

¹ Property tax in Argentina is a provincial tax and tax exemptions are based on the regulations of each jurisdiction. Local counsel Martin Quintanar believes it is not likely that the exemptions in the 23 other provinces will be affected by EnglishConnect activities, but we have chosen not to request a comprehensive survey of each province. The risk to meetinghouse tax exemptions as a result of the EnglishConnect program is not any greater than that posed by the Self-Reliance activities already taking place.

AMERICAN SAMOA

**EnglishConnect in American Samoa
Summary**

June 28, 2018

***This summary applies to EnglishConnect 1, EnglishConnect 2, and Learn English Now only.**

Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints, a branch of a foreign legal entity (“CPB American Samoa”), can carry out the EnglishConnect program in American Samoa. The EnglishConnect program will be part of the Self-Reliance activities already taking place in American Samoa. CPB American Samoa may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that CPB American Samoa provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in American Samoa has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in American Samoa.

The conditions of this approval are that the program be operated in American Samoa according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form attached as Appendix A):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by on-line download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction).
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which must include the requirement to follow the attached matrix with regard to data privacy (attached as Appendix B).
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

AUSTRALIA

EnglishConnect in Australia Summary

April 12, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints Australia, a company limited by guarantee (the “Australian Church”), can carry out the EnglishConnect program in Australia. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Australia. The Australian Church has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Australian Church is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program so long as the Australian Church does not provide or purport to provide any recognized qualification upon completion the EnglishConnect program.

3. Tax Consequences:

The Australian Church is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Australian Church’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. The sale of course materials will not be subject to Australian Goods and Services Tax (“GST”) so long as the amount charged is less than 50% of the market value of the course materials (including GST) or less than 75% of the amount that the Australian Church paid to acquire the course materials. The Australian Church should disclose the sale of GST exempt course materials in its Business Activity Statement, which it is already filing on a monthly basis.

4. Other:

Other than those listed below, there are no legal issues arising from the Australian Church’s administration of the EnglishConnect program in Australia.

- a. Parental Consent. The Australian Church should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.
- b. Working With Children Checks. To the extent participants are under the age of 18, EnglishConnect instructors or others involved in the program in Australia will require “working with children checks” (“WWCCs”). The Church in Australia has implemented a system to ensure that individuals obtain WWCCs if they will be working with children. This system should also cover EnglishConnect instructors.

BARBADOS

EnglishConnect in Barbados Summary

July 3, 2018

***This summary applies to EnglishConnect 1, EnglishConnect 2, and Learn English Now only.**

The Church of Jesus Christ of Latter-day Saints West Indies Association, an association (the “West Indies Association”), can carry out the EnglishConnect program in Barbados. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Barbados. The West Indies Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the West Indies Association provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in Barbados has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Barbados.

The conditions of this approval are that the program be operated in Barbados according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

BOLIVIA

EnglishConnect in Bolivia Summary

September 19, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints, a registered branch of a foreign entity (“COPIJSUD”), can carry out the EnglishConnect program in Bolivia. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Bolivia. COPIJSUD has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

COPIJSUD is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program as long as it: (i) is provided for free; (ii) is part of the Church’s religious activities; and (iii) is only provided to members of the Church and others who wish to take part in the program.¹

3. Tax Consequences:

COPIJSUD is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize COPIJSUD’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. In order to avoid tax and reporting requirements, COPIJSUD should provide EnglishConnect materials for free or by PDF for participants to download and print at home.²

4. Other:

Other than those listed below, there are no legal issues arising from COPIJSUD’s administration of the EnglishConnect program in Bolivia.

- a. Parental Consent. COPIJSUD should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Bolivia without causing issues with their existing visas, as long as EnglishConnect courses are not seen as formal education (see Section 2 above).

¹ Formal education centers in Bolivia require special authorization by local authorities. Under these conditions, EnglishConnect will not be considered educational activity requiring authorization.

² In Bolivia, the sale of goods is subject to value added tax (“VAT”) unless the seller applies for and receives an exemption from the tax authorities. COPIJSUD could apply for a VAT exemption for EnglishConnect materials, and this exemption would likely be granted. If it provides materials for free, no exemption is required.

BRAZIL

**EnglishConnect in Brazil
Summary**

February 20, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Brazilian Association of The Church of Jesus Christ of Latter-day Saints (the “Association”), can carry out the EnglishConnect program in Brazil. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Brazil. The Association has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Association can administer EnglishConnect courses in chapels and meetinghouses so long as the general operating permit for such chapel or meetinghouse is not strictly limited to worship services.¹ The Association is not subject to any other regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Association is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Association’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. In order to avoid tax and reporting requirements, the Association should provide EnglishConnect materials for free, either in hard copy or in electronic form for participants to download and print at home.²

4. Other:

Other than those listed below, there are no legal issues arising from the Association’s administration of the EnglishConnect program in Brazil.

¹ No additional operating permit or license is required for chapels or meetinghouses located in the state of São Paulo. However, the Association should confirm that the operating permits for chapels or meetinghouses located outside of the state of São Paulo do not restrict activity beyond worship services. The Association must also ensure that the number of participants attending an EnglishConnect course does not exceed the number permitted in the chapel’s or meetinghouse’s operating permit.

² Sales of books, newspapers, periodicals, etc. are exempt from the following taxes: ICMS (*imposto sobre operações relativas à circulação de mercadorias e serviços de transporte interestadual de intermunicipal e de comunicações*) and IPI (*imposto sobre produtos industrializados*), but not exempt from IRPJ (*imposto de renda sobre pessoa jurídica*) and CSLL (*contribuição social sobre o lucro líquido*). To avoid the tax liability on any profits gained from the sale of course materials, the Association should provide course materials free of charge.

BOTSWANA

EnglishConnect in Botswana Summary

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints in Botswana, a Botswana religious society (the “Botswana Church”), can carry out the EnglishConnect program in Botswana. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Botswana. The Botswana Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Botswana Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The authorization of the EnglishConnect program in Botswana has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Botswana.

The conditions of this approval are that the program be operated in Botswana according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by on-line download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). Note: If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the online registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

CANADA

(Please see general requirements on Leaders page of englishconnect.lds.org, and consult area legal counsel)

CAPE VERDE

**EnglishConnect in Cape Verde
Summary**

November 30, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints in Cape Verde, (the “Cape Verde Church”), can carry out the EnglishConnect program in Cape Verde. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Cape Verde. The Cape Verde Church has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Cape Verde Church is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Cape Verde Church is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize The Cape Verde Church’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from The Cape Verde Church’s administration of the EnglishConnect program in Cape Verde.

- a. Parental Consent. There are no requirements for parental consent for participants over the age of 12.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Cape Verde without causing issues with their existing visas.
- c. Certificates. The Cape Verde Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject The Cape Verde Church to additional laws or regulations.
- d. Participant Disclosure. We recommend that the The Cape Verde Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials. This can be accomplished by including such language in the standard online registration materials.

CHILE

**EnglishConnect in Chile
Summary**

September 19, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints in Chile (the “Chilean Church”), can carry out the EnglishConnect program in Chile. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Chile. The Chilean Church has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Chilean Church is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program, as long as it does not seek to offer accredited certificates.

3. Tax Consequences:

Operating EnglishConnect creates a low risk related to the Chilean Church’s property tax exemptions for meetinghouses where EnglishConnect classes are held.¹ There are no tax consequences or reporting requirements arising from the nominal charge for course materials, as long as this cost is based on the actual cost of the materials and characterized as a “cost reimbursement” rather than a sale.² The Chilean Church is not subject to any other tax consequences or reporting obligations related to administration of the EnglishConnect program since it offers these courses free of charge.

4. Other:

Other than those listed below, there are no legal issues arising from the Chilean Church’s administration of the EnglishConnect program in Chile.

- a. Parental Consent. The Chilean Church should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.

¹ The Chilean IRS has stated that property tax exemptions must be interpreted strictly, with churches only being allowed to carry out religious/worship activities. If the Chilean Church is ever questioned about EnglishConnect, or Self-Reliance activities generally, it must be able to demonstrate that they are closely tied to its religious purposes. The risk to meetinghouse tax exemptions as a result of the EnglishConnect program is not any greater than that posed by the Self-Reliance activities already taking place.

² If the Chilean Church sells EnglishConnect materials above cost (as a means of raising revenue), the sale will be subject to VAT. Alternatively, the Chilean Church could provide the materials for free or via PDF for participants to print at home without incurring any tax consequences.

EnglishConnect in Colombia Summary

September 20, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints in Colombia, a religious organization (the “Colombian Church”), can carry out the EnglishConnect program in Colombia. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Colombia. The Colombian Church has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Colombian Church is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.¹

3. Tax Consequences:

The Colombian Church is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Colombian Church’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from the Colombian Church’s administration of the EnglishConnect program in Colombia.

- a. Parental Consent. The Colombian Church should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.²

¹ There are no licensing requirements for the EnglishConnect program in Colombia because: (i) it is part of the educational mission and activities of the Colombian Church; (ii) it does not generate a profit; and (iii) it does not certify any level of proficiency to third parties.

² Under Colombia’s Civil Code, individuals under the age of 14 have absolute incapacity, meaning they must be represented by a parent or guardian in any matter. Individuals between the ages of 14 and 18 have relative incapacity, meaning they must be represented in by a parent or guardian in certain matters. It is not clear whether EnglishConnect would qualify as a matter requiring parental consent. Due to the religious component, we recommend that the Colombian Church obtain parental consent for all EnglishConnect participants under the age of 18 to avoid accusations of teaching religion to minors without proper consent.

COSTA RICA

**EnglishConnect in Costa Rica
Summary**

October 10, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints, a branch of a foreign legal entity in Costa Rica ("CPB Costa Rica"), can carry out the EnglishConnect program in Costa Rica. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Costa Rica. CPB Costa Rica has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

CPB Costa Rica is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.¹

3. Tax Consequences:

CPB Costa Rica is not a tax exempt entity in Costa Rica. If CPB Costa Rica offers the EnglishConnect program and materials free of charge, there will be no tax consequences or reporting obligations. In order to avoid tax and reporting requirements, CPB Costa Rica should provide EnglishConnect materials for free, either in hard copy or in electronic form for participants to download and print at home.² EnglishConnect activities can take place in meetinghouses.³

4. Other:

Other than those listed below, there are no legal issues arising from CPB Costa Rica's administration of the EnglishConnect program in Costa Rica.

¹ Each physical location where EnglishConnect will be taught must have a municipal business license and health permit, although these may have already been obtained. Kirton McConkie advised the Self-Reliance Services Department in 2013 that all buildings where Self-Reliance Centers are located must have a municipal business license and health permit. See Perpetual Education Fund in Costa Rica Preferred Legal Structure Summary, dated October 3, 2013 (updated April 30, 2015). The EnglishConnect program does not raise any additional licensing or permit issues, other than those already required of Self-Reliance activities.

² CPB Costa Rica must pay income tax on any economic activity, including nominal charges to cover the cost of course materials. If CPB Costa Rica charges for EnglishConnect materials and pays the required tax, it must also report any expenses incurred from administering the EnglishConnect program. If it provides EnglishConnect materials for free, it will not be subject to any tax or reporting requirements.

³ EnglishConnect activities will not jeopardize any property tax exemptions since CPB Costa Rica is not exempt from property taxes.

DEMOCRATIC REPUBLIC OF CONGO

EnglishConnect in Democratic Republic of Congo Summary

February 20, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints in Democratic Republic of Congo (the “DR Congo Church”), can carry out the EnglishConnect program in the Democratic Republic of Congo. The EnglishConnect program will be part of the Self-Reliance activities already taking place in the Democratic Republic of Congo. The DR Congo Church has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The DR Congo Church is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The DR Congo Church is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the DR Congo Church’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from the DR Congo Church’s administration of the EnglishConnect program in the Democratic Republic of Congo.

- a. Parental Consent. The DR Congo Church should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in the Democratic Republic of Congo without causing issues with their existing visas.
- c. Certificates. The DR Congo Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the DR Congo Church to additional laws or regulations.
- d. Participant Disclosure. We recommend that the DR Congo Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials. This can be accomplished by including such language in the standard online registration materials.

DOMINICAN REPUBLIC

**EnglishConnect in the Dominican Republic
Summary**

July 3, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Association of The Church of Jesus Christ of Latter-day Saints in the Dominican Republic, a local association (the “DR Association”), can carry out the EnglishConnect program in the Dominican Republic. The EnglishConnect program will be part of the Self-Reliance activities already taking place in the Dominican Republic. The DR Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the DR Association provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in the Dominican Republic has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in the Dominican Republic.

The conditions of this approval are that the program be operated in the Dominican Republic according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by on-line download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

ECUADOR

EnglishConnect in Ecuador Summary

September 20, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints in Ecuador, a religious organization (the “Ecuadorian Church”), can carry out the EnglishConnect program in Ecuador. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Ecuador. The Ecuadorian Church has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Ecuadorian Church is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.¹

3. Tax Consequences:

The Ecuadorian Church is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Ecuadorian Church’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no other legal issues arising from the Ecuadorian Church’s administration of the EnglishConnect program in Ecuador.

- a. Parental Consent. The Ecuadorian Church should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program. The consent should explain the EnglishConnect program and any duties and obligations involved in participation.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Ecuador without causing issues with their existing visas.
- c. Certificates. The Ecuadorian Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing

¹ Only institutions that specifically have education as their social object must comply with the Organic Law of Intercultural Education. Because the Ecuadorian Church’s purpose is to improve and perfect the lives of its members, including through education, it will not be subject to this law.

EL SALVADOR

**EnglishConnect in El Salvador
Summary**

October 10, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints, an El Salvadorian association (the “Association”), can carry out the EnglishConnect program in El Salvador. The EnglishConnect program will be part of the Self-Reliance activities already taking place in El Salvador. The Association has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Association is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Association is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Association’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. If the Association charges a fee for course materials, even if it is nominal, it will be required to report the sale to the tax authorities. In order to avoid this reporting requirement, we recommend that the Association provide the materials for free, either in hard copy or in electronic form for participants to download and print at home. In addition, in order to avoid customs tax and value added tax (“VAT”), materials should be donated, rather than sold, to the Association.¹

4. Other:

Other than those listed below, there are no legal issues arising from the Association’s administration of the EnglishConnect program in El Salvador.

- a. Parental Consent. There are no requirements for parental consent for participants over the age of 12.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in El Salvador without causing issues with their existing visas.
- c. Certificates. The Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the Association to additional laws or regulations.

¹ If the Association purchases and imports course materials, the materials will be subject to customs duties and VAT.

FIJI

EnglishConnect in Fiji Summary

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Trustees in the Republic of Fiji of The Church of Jesus Christ of Latter-day Saints, a Fijian trust (the “Trustees”), can carry out the EnglishConnect program in Fiji. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Fiji. The Trustees may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Trustees provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in Fiji has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Fiji.

The conditions of this approval are that the program be operated in Fiji according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

FRENCH GUIANA

EnglishConnect in French Guiana Summary

July 3, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Caribbean Association of The Church of Jesus Christ of Latter-day Saints, a local association (the “Caribbean Association”), can carry out the EnglishConnect program in French Guiana. The EnglishConnect program will be part of the Self-Reliance activities already taking place in French Guiana. The Caribbean Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Caribbean Association provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in French Guiana has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in French Guiana.

The conditions of this approval are that the program be operated in French Guiana according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

GHANA

EnglishConnect in Ghana Summary

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Ghana Association of The Church of Jesus Christ of Latter-day Saints, a Ghanaian non-governmental organization (the “Ghana Association”), can carry out the EnglishConnect program in Ghana. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Ghana. The Ghana Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Ghana Association provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The EnglishConnect program in Ghana was subject to local counsel review. There are no country-specific issues in Ghana, as long as the EnglishConnect program operates under the following guidelines:¹

- No mass media advertising of the program targeting the general public:
- I.e., no newspaper, radio, or broadly distributed social media advertising;
- Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
- Obtain both parent signatures where possible;
- If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
- Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

¹ The Ghana Association’s property is not currently exempt from property tax, although OGC Africa West is working to apply for exemptions. The opinion from local counsel requested a copy of the property tax exemptions before opining on whether the EnglishConnect program would put the exemptions in danger. Because the properties are not exempt, the EnglishConnect program will not pose a threat to their tax status.

GUADELOUPE

EnglishConnect in Guadeloupe Summary

July 3, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Caribbean Association of The Church of Jesus Christ of Latter-day Saints, a local association (the “Caribbean Association”), can carry out the EnglishConnect program in Guadeloupe. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Guadeloupe. The Caribbean Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Caribbean Association provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in Guadeloupe has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Guadeloupe.

The conditions of this approval are that the program be operated in Guadeloupe according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

GUATEMALA

**EnglishConnect in Guatemala
Summary**

September 20, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints, a Guatemalan association (the “Association”), can carry out the EnglishConnect program in Guatemala. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Guatemala. The Association has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Association is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Association is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Association’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials, provided that any income generated is used to fulfill the Association’s purposes.

4. Other:

Other than those listed below, there are no legal issues arising from the Association’s administration of the EnglishConnect program in Guatemala.

- a. Parental Consent. Parental consent is required for EnglishConnect participants under the age of 18. The Association should obtain written consent from the parent or legal guardian of any participant under the age of 18.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Guatemala without causing issues with their existing visas.
- c. Certificates. The Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the Association to additional laws or regulations.
- d. Participant Disclosure. We recommend that the Association provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials. This can be accomplished by including such language in the standard online registration materials.

EnglishConnect – Guatemala Summary
Prepared by: Karen DelPriore and Kyle Petersen
September 20, 2017

8 Aug 2018

GUYANA

EnglishConnect in Guyana Summary

July 3, 2018

***This summary applies to EnglishConnect 1, EnglishConnect 2, and Learn English Now only.**

The Guyana Association of The Church of Jesus Christ of Latter-day Saints, a nonprofit corporation (the “Guyana Association”), can carry out the EnglishConnect program in Guyana. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Guyana. The Guyana Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Guyana Association provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in Guyana has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Guyana.

The conditions of this approval are that the program be operated in Guyana according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form attached as Appendix A):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by on-line download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction).
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which must include the requirement to follow the attached matrix with regard to data privacy (attached as Appendix B).
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

HAITI

EnglishConnect in Haiti Summary

February 20, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Haitian Foundation of The Church of Jesus Christ of Latter-day Saints (the “Foundation”), can carry out the EnglishConnect program in Haiti. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Haiti. The Foundation has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Foundation is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Foundation is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Foundation’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from Foundation’s administration of the EnglishConnect program in Haiti.

- a. Parental Consent. The Foundation should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Haiti without causing issues with their existing visas.
- c. Certificates. The Foundation may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the Foundation to additional laws or regulations.
- d. Participant Disclosure. We recommend that the Foundation provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials. This can be accomplished by including such language in the standard online registration materials.

8 Aug 2018

HONDURAS

**EnglishConnect in Honduras
Summary**

September 20, 2017

*This summary applies to **EnglishConnect 1, EnglishConnect 2, and Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints, a Honduran association (the “Association”), can carry out the EnglishConnect program in Honduras. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Honduras. The Association has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Association is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.¹

3. Tax Consequences:

The Association is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Association’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from the Association’s administration of the EnglishConnect program in Honduras.

- a. Parental Consent. Parental consent is required for any participant under the age of 21. Consent must be in writing and signed by both parents or the legal guardian parent.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Honduras without causing issues with their existing visas.
- c. Certificates. The Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the Association to additional laws or regulations.
- d. Participant Disclosure. We recommend that the Association provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not

¹ Honduran education regulations only apply to programs seeking formal recognition from the Honduran educational system. Because EnglishConnect will not provide formal accreditation, it will not be subject to these regulations.

HONG KONG

EnglishConnect in Hong Kong Summary

August 9, 2018

*This summary applies to EnglishConnect 1, EnglishConnect 2, and Learn English Now only.

The Church of Jesus Christ of Latter-day Saints Hong Kong Limited, a Hong Kong company limited by guarantee ("HK Ltd."), can carry out the EnglishConnect program in Hong Kong. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Hong Kong. HK Ltd. may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that HK Ltd. provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The EnglishConnect program in Hong Kong was reviewed by local counsel. Based on that review, it should be operated with the following country-specific guidelines:

- Class sizes should be limited to 8 or under and no more than two classes should be held on any given day at the same location.¹

In addition to the country-specific guidelines above, the program should be operated in Hong Kong according to the following general program guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or "pass-along" cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form available online at englishconnect.lds.org):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by on-line download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction).
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which must include the requirement to follow registration processes.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church's legal status.

¹ Hong Kong's Education Ordinance (the "EO") regulates schools, which it defines very widely to mean "an institution, organization or establishment which provides for 20 or more persons during any one day or 8 or more persons at any one time, any nursery, kindergarten, primary, secondary or post secondary education or any other educational course by any means..." The EnglishConnect program will not qualify for an exemption under the EO since its curriculum is not solely religious. The EO would require HK Ltd. to obtain clearance from a number of government departments and comply with minimum teacher qualification requirements. The EnglishConnect program would likely qualify for an exemption that applies to private schools offering non-formal curriculum, but it would still have to comply with several provisions of the EO, including minimum teacher qualification requirements.

In order to assure that regulation under the EO is not applicable to HK Ltd., HK Ltd. should observe the class size limitations outlined above.

JAMAICA

EnglishConnect in Jamaica Summary

July 3, 2018

*This summary applies to **EnglishConnect 1, EnglishConnect 2, and Learn English Now** only.

The Corporation of The Church of Jesus Christ of Latter-day Saints (Jamaica), a Jamaican entity (the “Jamaican Corporation”), can carry out the EnglishConnect program in Jamaica. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Jamaica. The Jamaican Corporation may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Jamaican Corporation provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in the Jamaican Corporation has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Jamaica.

The conditions of this approval are that the program be operated in Jamaica according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form attached as Appendix A):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by on-line download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction).
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which must include the requirement to follow the attached matrix with regard to data privacy (attached as Appendix B).
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

JAPAN

EnglishConnect in Japan Summary

February 20, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints, a Japanese religious organization (the “Japanese Church”), can carry out the EnglishConnect program in Japan. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Japan. The Japanese Church has the corporate authority to administer the EnglishConnect program.¹

2. Regulations and Licensing Requirements:

The Japanese Church is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Japanese Church is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Japanese Church’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. To avoid potential tax consequences, the Japanese Church should provide EnglishConnect materials for free, either in hard copy or in electronic form for participants to download and print at home.²

4. Other:

Other than those listed below, there are no legal issues arising from Japanese Church’s administration of the EnglishConnect program in Japan.

- a. Parental Consent. The Japanese Church should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 20 before they can participate in the EnglishConnect program.

¹ Although there is legal commentary arguing that specific details of a religious corporation’s activity (i.e., “provide English language training”) should be included in its articles of incorporation, the Religious Corporation Law does not specifically require detailed descriptions. The Japanese Church’s articles allow it to carry out “charitable, educational, cultural or social activities.” This language is sufficient authority for purposes of administering the EnglishConnect program.

² The sale of books by a religious corporation (i.e., scripture) is generally considered “sales of goods”, which is subject to tax as profitable activity in Japan. However, other goods sold by religious corporations are viewed as alms or donations and are not subject to tax. Further technical analysis would be required in order to determine definitively whether the sale of EnglishConnect materials is subject to tax. In order to avoid these potential tax consequences, the Japanese Church should provide materials free of charge.

KENYA

EnglishConnect in Kenya Summary

June 28, 2018

***This summary applies to EnglishConnect 1, EnglishConnect 2, and Learn English Now only.**

The Church of Jesus Christ of Latter-day Saints in Kenya, a registered trustees society (the “Kenyan Church”), can carry out the EnglishConnect program in Kenya. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Kenya. The Kenyan Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Kenyan Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The authorization of the EnglishConnect program in Kenya has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Kenya.

The conditions of this approval are that the program be operated in Kenya according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

LIBERIA

EnglishConnect in Liberia Summary

June 28, 2018

***This summary applies to EnglishConnect 1, EnglishConnect 2, and Learn English Now only.**

The Church of Jesus Christ of Latter-day Saints in Liberia, a Liberian association (the “Liberian Church”), can carry out the EnglishConnect program in Liberia. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Liberia. The Liberian Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Liberian Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The authorization of the EnglishConnect program in Liberia has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel.

The conditions of this approval are that the program be operated in Liberia according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

MADAGASCAR

**EnglishConnect in Madagascar
Summary**

February 20, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints in Madagascar (the “Madagascar Church”), can carry out the EnglishConnect program in Madagascar. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Madagascar. The Madagascar Church has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Madagascar Church is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Madagascar Church is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Madagascar Church’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from the Madagascar Church’s administration of the EnglishConnect program in Madagascar.

- a. Parental Consent. Though not legally required, we recommend that the Madagascar Church obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Madagascar without causing issues with their existing visas.
- c. Certificates. The Madagascar Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the Madagascar Church to additional laws or regulations.
- d. Participant Disclosure. We recommend that the Madagascar Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course

MALAWI

EnglishConnect in Malawi Summary

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Registered Trustees of The Church of Jesus Christ of Latter-day Saints in Malawi, a nonprofit organization (the “Registered Trustees”), can carry out the EnglishConnect program in Malawi. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Malawi. The Registered Trustees may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Registered Trustees provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The authorization of the EnglishConnect program in Malawi has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Malawi.

The conditions of this approval are that the program be operated in Malawi according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

MARTINIQUE

EnglishConnect in Martinique Summary

July 3, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Caribbean Association of The Church of Jesus Christ of Latter-day Saints, a local association (the “~~Caribbean~~ Association”), can carry out the EnglishConnect program in Martinique. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Martinique. Caribbean Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Caribbean Association provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in Martinique has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Martinique.

The conditions of this approval are that the program be operated in Martinique according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

MEXICO

**EnglishConnect in Mexico
Summary**

September 18, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints in Mexico, Religious Association, a Mexican association (the “AR”), can carry out the EnglishConnect program in Mexico. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Mexico. The AR has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The AR is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program, as long as the courses do not have any official accreditation and as long as the AR does not advertise the program to the general public.

3. Tax Consequences:

The AR is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the AR’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from the AR’s administration of the EnglishConnect program in Mexico.

- a. Parental Consent. There are no requirements for parental consent for participants over the age of 12.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Mexico without causing issues with their existing visas.
- c. Certificates. The AR may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the AR to additional laws or regulations.
- d. Participant Disclosure. We recommend that the AR provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials. This can be accomplished by including such language in the standard online registration materials.

EnglishConnect – Mexico Summary
Prepared by: Karen Taylor DelPriore
September 18, 2017

8 Aug 2018

MOZAMBIQUE

EnglishConnect in Mozambique Summary

December 12, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints in Mozambique, a religious organization (the “Mozambique Church”), can carry out the EnglishConnect program in Mozambique. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Mozambique. The Mozambique Church has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Mozambique Church is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Mozambique Church is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Mozambique Church’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from the Mozambique Church’s administration of the EnglishConnect program in Mozambique.

- a. Parental Consent. The Mozambique Church should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 21.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Mozambique without causing issues with their existing visas.
- c. Certificates. The Mozambique Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the Mozambique Church to additional laws or regulations.
- d. Participant Disclosure. We recommend that the Mozambique Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials. This can be accomplished by including such language in the standard online registration materials.

NEW ZEALAND

**EnglishConnect in New Zealand
Summary**

April 12, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints Trust Board (“NZTB”), can carry out the EnglishConnect program in New Zealand. The EnglishConnect program will be part of the Self-Reliance activities already taking place in New Zealand. NZTB has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

NZTB is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program so long it does not provide or claim to provide any accreditation and so long as it provides courses for free.

3. Tax Consequences:

NZTB is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize NZTB’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions.¹ Provided that any course materials are donated to NZTB, there are no tax consequences or reporting requirements arising from the nominal charge for course materials.²

4. Other:

Other than those listed below, there are no legal issues arising from NZTB’s administration of the EnglishConnect program in New Zealand.

- a. Parental Consent. The NZTB should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.

¹ As of December 2017, the Auckland Council, New Zealand’s largest local authority, is reviewing its position regarding the exemption of NZTB properties in the Auckland region. The review includes the question of whether portions of properties not used principally for religious worship or education (family history centers, administration, offices, meeting rooms, libraries, etc.) should be taxable. Because EnglishConnect activities are administered through priesthood channels and are closely tied to the NZTB’s religious and educational purposes, they should not impact its property tax status or the outcome of the current review.

² NZTB is registered to pay Goods and Services tax (“GST”) in New Zealand. Any receipts by NZTB related to course materials it purchases would be taxable at a rate of 15%. However, the supply of goods received as a donation, even for a nominal charge, is exempt from GST under applicable law. We anticipate that course materials will be recorded in the Church’s internal accounting system as a donation to NZTB. If this is not the case, GST will apply.

NICARAGUA

**EnglishConnect in Nicaragua
Summary**

October 10, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints, a Nicaraguan association (the “Association”), can carry out the EnglishConnect program in Nicaragua. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Nicaragua. The Association has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Association is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program, as long as the program is offered free of charge and with no accreditation.

3. Tax Consequences:

The Association is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Association’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences arising from the nominal charge for course materials.¹ However, the Association should include any income from sales of EnglishConnect materials in the annual and monthly income tax declarations it already files.²

4. Other:

Other than those listed below, there are no legal issues arising from the Association’s administration of the EnglishConnect program in Nicaragua.

- a. Parental Consent. The Association should obtain written consent from the parent/guardian of all participants under the age of 18 before they can participate in the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Nicaragua without causing issues with their existing visas.

¹ The Nicaraguan tax authority determined a few years ago that articles of a religious nature and/or those directly related to the Association’s religious activities and purposes are not subject to VAT. Because EnglishConnect booklets are related to the Association’s purposes, we believe there is a good faith legal argument they should not be subject to VAT.

² This income will be considered exempted income, but should be reported. If the Association provides EnglishConnect materials for free, either in hard copy or in electronic form for participants to download and print at home, it will not have to include EnglishConnect materials in its income tax declarations.

NIGERIA

**EnglishConnect in Nigeria
Summary**

January 18, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Incorporated Trustees of The Church of Jesus Christ of Latter-day Saints in Nigeria (the “Nigerian Church”), can carry out the EnglishConnect program in Nigeria. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Nigeria. The Nigerian Church has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Nigerian Church is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Nigerian Church is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Nigerian Church’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from Nigerian Church’s administration of the EnglishConnect program in Nigeria.

- a. Parental Consent. The Nigerian Church should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Nigeria without causing issues with their existing visas.
- c. Certificates. The Nigerian Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the Nigerian Church to additional laws or regulations.
- d. Participant Disclosure. We recommend that the Nigerian Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials. This can be accomplished by including such language in the standard online registration materials.

PANAMA

**EnglishConnect in Panama
Summary**

September 20, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

Corporation of the President of The Church of Jesus Christ of Latter-day Saints, a branch of a foreign legal entity ("COP Panama"), can carry out the EnglishConnect program in Panama. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Panama. COP Panama has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

COP Panama is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program as long as the program is offered free of charge and without accreditation.

3. Tax Consequences:

COP Panama is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize COP Panama's current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials, as long as this cost is based on the actual cost of the materials.¹

4. Other:

Other than those listed below, there are no legal issues arising from COP Panama's administration of the EnglishConnect program in Panama.

- a. Parental Consent. COP Panama should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Panama without causing issues with their existing visas.
- c. Certificates. COP Panama may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject COP Panama to additional laws or regulations.

¹ COP Panama's tax exemption is based on it being a nonprofit religious entity. It should avoid charging a markup for EnglishConnect materials so it does not derive income from the sale of materials. Alternatively, COP Panama could provide the materials for free, either in hard copy or in electronic form for participants to print at home, without incurring any tax consequences.

PAPUA NEW GUINEA

**EnglishConnect in Papua New Guinea
Summary**

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints Inc., a local association (the “Association”), can carry out the EnglishConnect program in Papua New Guinea. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Papua New Guinea. The Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Association provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in Papua New Guinea has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Papua New Guinea.

The conditions of this approval are that the program be operated in Papua New Guinea according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

PARAGUAY

EnglishConnect in Paraguay Summary

October 10, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

Corporation of the President of The Church of Jesus Christ of Latter-day Saints, a registered branch of a foreign legal entity (“COP Paraguay”), can carry out the EnglishConnect program in Paraguay. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Paraguay. COP Paraguay has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

COP Paraguay is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

COP Paraguay is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize COP Paraguay’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

5. Other:

Other than those listed below, there are no legal issues arising from COP Paraguay’s administration of the EnglishConnect program in Paraguay.

- a. Parental Consent. COP Paraguay should obtain written consent from a parent or legal guardian for all individuals under the age of 18 before they participate in the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Paraguay without causing issues with their existing visas.
- c. Certificates. COP Paraguay may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject COP Paraguay to additional laws or regulations.
- d. Participant Disclosure. We recommend that the COP Paraguay provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials. This can be accomplished by including such language in the standard online registration materials.

PERU

EnglishConnect in Peru Summary

October 10, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Peruvian Association of The Church of Jesus Christ of Latter-day Saints, an association (“ASPERSUD”), can carry out the EnglishConnect program in Peru. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Peru. ASPERSUD has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

ASPERSUD is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program, since EnglishConnect is offered free of charge and falls under the Peruvian conception of “Community Education.”¹

3. Tax Consequences:

ASPERSUD is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program, since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize ASPERSUD’s current tax exempt status.² In order to avoid any tax consequences, ASPERSUD should provide any EnglishConnect materials for free, in electronic form, for students to print at home.³ If materials are provided in this manner, activities can take place in meetinghouses without jeopardizing their property tax exemptions.⁴

¹ Under the Peruvian educational system, there is a concept of “Community Education,” which applies to civil society organizations that seek to enrich personal skills, promote human development, and extend the knowledge and skills of individuals outside of formal educational institutions. Community Education programs are not subject to local regulation. Because it takes place outside of a formal educational institution and falls under this idea of Community Education, the EnglishConnect program will not be subject to local educational regulations.

² We do not anticipate that the EnglishConnect program will generate any income (see footnote 3). If it were to generate income, in order to preserve its tax exempt status, ASPERSUD would need to use that income in Peru for its core purposes.

³ The sale of course material could trigger value added tax (“VAT”). ASPERSUD has an income tax exemption, but this exemption does not extend to VAT. With regard to the transfer of goods, whether they are provided for free or for a price, the Peruvian tax authority (“SUNAT”) will impose VAT based on the market value. SUNAT has asserted a claim against ASPERSUD for selling goods to individuals below market value. As of September 2017, this case was pending resolution before the tax court. In order to avoid any assertion that VAT is due, ASPERSUD should provide EnglishConnect materials electronically.

⁴ Under Peruvian law, ASPERSUD will lose its property tax exemption for property that is used (in whole or in part) for a lucrative purpose, regardless of whether any income is related to its religious purposes. If materials are provided for free, electronically, there will not be any indication of a lucrative purpose.

PHILIPPINES

EnglishConnect in the Philippines Summary

July 31, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Area President of The Church of Jesus Christ of Latter-day Saints in the Philippines, Inc., a Philippine corporation sole (“APC”), can carry out the EnglishConnect program in the Philippines. The EnglishConnect program will be part of the Self-Reliance activities already taking place in the Philippines. APC may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that APC provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The EnglishConnect program in the Philippines was reviewed by local counsel. Based on that review, it should be operated with the following country-specific guidelines:

- The number of EnglishConnect participants who are Church members should generally be equal to or greater than the number of participants who are not Church members.¹
- Volunteers leading EnglishConnect courses in the Philippines should avoid referring to themselves as “teachers” or “instructors.”²

In addition to the country-specific guidelines above, the program should be operated in the Philippines according to the general legal requirements outlined on the englishconnect.lds.org website.

¹ We believe that the EnglishConnect program is consistent with APC’s articles which specify that its activities must be “for the benefit of the members of the Church.” Increasing the ratio of members to non-members will help maintain this consistency. If APC strives to achieve this guideline and if the program is not widely advertised to individuals who are not members of the Church (see the first general guideline), we are confident that the program is justified as a religious/missionary effort under APC’s stated purposes.

² In offering EnglishConnect, the APC would not normally be seen as an “educational institution” under Philippines educational regulations. Avoiding use of educational terms like “teacher” or “instructor,” in combination with the language on certificates and in EnglishConnect materials stating that the program is not accredited, confirm this conclusion.

In addition to the foregoing, a reference to the Church’s global privacy notice (including the web address) will be included in leader, instructor and participant materials.

PUERTO RICO

EnglishConnect in Puerto Rico Summary

July 3, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints, a branch of a foreign legal entity ("CPB Puerto Rico"), can carry out the EnglishConnect program in Puerto Rico. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Puerto Rico. CPB Puerto Rico may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that CPB Puerto Rico provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in Puerto Rico has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Puerto Rico.

The conditions of this approval are that the program be operated in Puerto Rico according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or "pass-along" cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church's legal status.

8 Aug 2018

EnglishConnect in Samoa Summary

April 12, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints (Samoa) Trust, a Samoan trust (the “Trust”), can carry out the EnglishConnect program in Samoa. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Samoa. The Trust has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Trust is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Trust is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Trust’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. In order to avoid potential tax and reporting requirements, the Trust should provide EnglishConnect materials in electronic form for participants to download and print at home.¹

4. Other:

Other than those listed below, there are no legal issues arising from the Trust’s administration of the EnglishConnect program in Samoa.

- a. Parental Consent. Although it is not a legal requirement, we recommend that the Trust obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.²
- b. Missionary Visas. Teaching EnglishConnect courses is not expected to cause issues with existing missionary visas.³

¹ EnglishConnect materials in hard copy may be subject to customs duty upon import to Samoa. Although there are exemptions from such duties for certain organizations and certain goods, it is not clear whether these exemptions would apply to course materials. If the Trust is comfortable paying customs duties, hard copy materials may be used.

² There is no legal requirement for parental consent in Samoa. However, due to the fact that EnglishConnect courses contain religious content, we recommend that the parents of all participants under the age of 18 be informed and consent to their child’s participation.

³ Local counsel has advised that EnglishConnect teaching must be within the scope of the tasks identified to be undertaken by missionaries when visa applications are lodged. Currently, young missionaries who are

SIERRA LEONE

**EnglishConnect in Sierra Leone
Summary**

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints (S.L.) Limited, a Sierra Leone company limited by guarantee (the “Sierra Leone Church”), can carry out the EnglishConnect program in Sierra Leone. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Sierra Leone. The Sierra Leone Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Sierra Leone Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The authorization of the EnglishConnect program in Sierra Leone has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Sierra Leone.

The conditions of this approval are that the program be operated in Sierra Leone according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

SINGAPORE

**EnglishConnect in Singapore
Summary**

May 21, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints Singapore Limited, a Singapore company limited by guarantee ("Singapore Ltd."), can carry out the EnglishConnect program in Singapore. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Singapore. Singapore Ltd. has the corporate authority to administer the EnglishConnect program.¹

2. Regulations and Licensing Requirements:

Singapore Ltd. is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program, as long as it does not operate EnglishConnect as a business.²

3. Tax Consequences:

Singapore Ltd. is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize Singapore Ltd.'s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions.³ There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

¹ As long as the EnglishConnect program is in furtherance of its charitable purposes, Singapore Ltd.'s charitable status will not be in danger. Local counsel advised, out of an abundance of caution, that Singapore Ltd. could consider writing the charities commission to confirm that operating the EnglishConnect program will not endanger its status as a registered charity. Given the fact that there is no charge for EnglishConnect classes and that part of the instruction in EnglishConnect classes will be religious, we believe the risk to Singapore Ltd.'s charitable status is very low or non-existent.

² Operating a business for the provision of education to 10 or more persons in Singapore is subject to licensing. Because EnglishConnect courses will be offered free of charge and be conducted by volunteers, it should not be seen as business.

³ With regard to the property tax exemption, both properties owned by Singapore Ltd. are exempted from property tax under Section 6(6) of the Property Tax Act, which applies to premises used for public religious worship, charitable purposes and/or purposes conducive to social development in Singapore. A property tax exemption under Section 6(6) can generally be sustained as long as the tax authorities are satisfied that the property is still being used for the purposes described in Section 6(6). Because the EnglishConnect program is operated for charitable and educational purposes, it should not pose a risk to the property tax exemptions.

SOLOMON ISLANDS

**EnglishConnect in the Solomon Islands
Summary**

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints Trust Board in Solomon Islands (Incorporated), a Solomon Islands trust (the “Trust Board”), can carry out the EnglishConnect program in the Solomon Islands. The EnglishConnect program will be part of the Self-Reliance activities already taking place in the Solomon Islands. The Trust Board may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Trust Board provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in the Solomon Islands has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in the Solomon Islands.

The conditions of this approval are that the program be operated in the Solomon Islands according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

SOUTH AFRICA

EnglishConnect in South Africa Summary

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints in South Africa, a South African association (the “South African Church”), can carry out the EnglishConnect program in South Africa. The EnglishConnect program will be part of the Self-Reliance activities already taking place in South Africa. The South African Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the South African Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The authorization of the EnglishConnect program in South Africa has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in South Africa.

The conditions of this approval are that the program be operated in South Africa according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

SOUTH KOREA

**EnglishConnect in South Korea
Summary**

April 30, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Incorporated Foundation of The Church of Jesus Christ of Latter-day Saints, a South Korean foundation (the “Foundation”), can carry out the EnglishConnect program in South Korea. The EnglishConnect program will be part of the Self-Reliance activities already taking place in South Korea. The Foundation has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Foundation is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program, as long as at least one-third of all teaching has substantial religious content.¹ Any country-specific materials should include this requirement.

3. Tax Consequences:

The Foundation is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Foundation’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials, as long as these materials are sold at cost.²

¹ Education is highly regulated in South Korea, with any instructional program that is conducted for more than 30 days with more than 10 participants (including all locations throughout the country) being required to register as a “hakwon.” This registration includes requirements for teacher qualifications and facilities. Religious instruction is exempt from these “hakwon” requirements. The EnglishConnect curriculum materials themselves may not contain sufficient religious content to exempt EnglishConnect from “hakwon” registration. But if at least one-third of each lesson period contains substantial religious content, the “hakwon” requirements would not apply. For example, we understand that, following each lesson from the EnglishConnect curriculum, the class period is intended to include a religious lesson based on the principles in the Self-Reliance My Foundation course. So long as students are always expected to participate in that portion of the class, and as long as that portion takes up at least 20 minutes of each hour of instruction (or 30 minutes of each 90 minutes of instruction), this “one-third” requirement would be met. If the instructor uses general conference talks, or the Book of Mormon in the English instruction portion of the lesson for at least 20 minutes of every hour of instruction, that would meet the “one-third” requirement. As long as this religious instruction is a mandatory component of EnglishConnect and as long as the religious instruction takes up at least one-third of the class time (*e.g.*, 20 minutes out of every 60 minutes), the EnglishConnect program should be considered religious education and should not require “hakwon” registration.

² In order to preserve the tax exempt status of its meetinghouses, the Foundation should not engage in revenue generating activities. Selling materials at cost should not be considered a revenue generating activity, but the Foundation should be able to show that the materials are sold at cost if it is ever

SPAIN

EnglishConnect in Spain Summary

August 9, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints in Spain, a religious organization (the “Spanish Church”), can carry out the EnglishConnect program in Spain. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Spain. The Spanish Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Spanish Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The EnglishConnect program in Spain was reviewed by local counsel. Based on that review, there are no country-specific guidelines for Spain, but the program should be operated in Spain according to the following general program guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form available online at englishconnect.lds.org):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by on-line download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction).
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which must include the requirement to follow registration processes.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

SURINAME

EnglishConnect in Suriname Summary

July 3, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Suriname Foundation of The Church of Jesus Christ of Latter-day Saints, a foundation (the “Foundation”), can carry out the EnglishConnect program in Suriname. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Suriname. The Foundation may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Foundation provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in Suriname has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Suriname.

The conditions of this approval are that the program be operated in Suriname according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

SWAZILAND

EnglishConnect in Swaziland Summary

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints in Swaziland, a local association (the “Swaziland Church”), can carry out the EnglishConnect program in Swaziland. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Swaziland. The Swaziland Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Swaziland Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The authorization of the EnglishConnect program in Swaziland has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Swaziland.

The conditions of this approval are that the program be operated in Swaziland according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

TAIWAN

EnglishConnect in Taiwan Summary

August 9, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Foundation of the Church of Jesus Christ of Latter-day Saints in Taiwan, a Taiwanese foundation (the “Foundation”), can carry out the EnglishConnect program in Taiwan. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Taiwan. The Foundation may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Foundation provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The EnglishConnect program in Taiwan was reviewed by local counsel. Based on that review, it should be operated with the following country-specific guidelines:

- EnglishConnect courses should only be taught by individuals who are Taiwan nationals.¹

In addition to the country-specific guidelines above, the program should be operated in Taiwan according to the following general program guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form available online at englishconnect.lds.org):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by on-line download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction).
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which must include the requirement to follow registration processes.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

¹ In Taiwan, teaching English by a foreigner (as opposed to “using English to conduct the preaching”) is considered working in Taiwan, regardless of whether courses are offered free of charge. A foreigner teaching English must have a work permit. However, an entity that is not a school cannot employ a foreigner to teach English, so the Foundation could not apply for work permits for foreigners teaching EnglishConnect. The EnglishConnect program could be exempted from this requirement if it qualified as a program of public interests under the Volunteer Service Act. To qualify, the Foundation must submit an application to the local authorities. If approved as a program of public interest, EnglishConnect volunteers would be required to go through basic training and registration with Taiwan’s Ministry of Health and Welfare. Because of the time, expense and oversight involved in this application process, we recommend that EnglishConnect courses only be taught by individuals who are Taiwan nationals since they do not require work permits to teach English.

TOGO

**EnglishConnect in Togo
Summary**

December 11, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints in Togo, an association (the “Association”), can carry out the EnglishConnect program in Togo. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Togo. The Association has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Association is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Association is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Association’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from Association’s administration of the EnglishConnect program in Togo.

- a. Parental Consent. The Association should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Togo without causing issues with their existing visas.
- c. Certificates. The Association may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the Association to additional laws or regulations.
- d. Participant Disclosure. We recommend that the Association provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials. This can be accomplished by including such language in the standard online registration materials.

TONGA

**EnglishConnect in Tonga
Summary**

December 13, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Church of Jesus Christ of Latter-day Saints in Tonga Trust Board, a Tongan trust board (the “Trust Board”), can carry out the EnglishConnect program in Tonga. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Tonga. The Trust Board has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Trust Board is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

The Trust Board is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program so long as it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Trust Board’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. There are no tax consequences or reporting requirements arising from the nominal charge for course materials.

4. Other:

Other than those listed below, there are no legal issues arising from the Trust Board’s administration of the EnglishConnect program in Tonga.

- a. Parental Consent. There are no legal requirements for parental consent for participants over the age of 12.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Tonga without causing issues with their existing visas.
- c. Certificates. The Trust Board may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject the Trust Board to additional laws or regulations.
- d. Participant Disclosure. We recommend that the Trust Board provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials. This can be accomplished by including such language in the standard online registration materials.

UGANDA

EnglishConnect in Uganda Summary

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints in Uganda, a Ugandan non-governmental organization (the “Ugandan Church”), can carry out the EnglishConnect program in Uganda. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Uganda. The Ugandan Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Ugandan Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The authorization of the EnglishConnect program in Uganda has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Uganda.

The conditions of this approval are that the program be operated in Uganda according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018

UNITED KINGDOM

**EnglishConnect in the United Kingdom
Summary**

August 9, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints (Great Britain), a private unlimited company (“GB”), can carry out the EnglishConnect program in the United Kingdom (“UK”). The EnglishConnect program will be part of the Self-Reliance activities already taking place in the UK. GB may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that GB provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The EnglishConnect program in the UK was reviewed by local counsel. Based on that review, there are no country-specific guidelines for the UK, but the program should be operated in the UK according to the following general program guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form available online at englishconnect.lds.org):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by on-line download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction).
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which must include the requirement to follow registration processes.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

UNITED STATES

(Please see general requirements on Leaders page of englishconnect.lds.org, and consult area legal counsel)

URUGUAY

**EnglishConnect in Uruguay
Summary**

October 10, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

Corporation of the President of The Church of Jesus Christ of Latter-day Saints, a registered branch of a foreign legal entity (“COP Uruguay”), can carry out the EnglishConnect program in Uruguay. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Uruguay. COP Uruguay has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

COP Uruguay is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program.

3. Tax Consequences:

COP Uruguay is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize COP Uruguay’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. In order to avoid income tax, COP Uruguay should provide EnglishConnect materials free of charge, either in hard copy or in electronic form for participants to download and print at home.¹

4. Other:

Other than those listed below, there are no legal issues arising from COP Uruguay’s administration of the EnglishConnect program in Uruguay.

- a. Parental Consent. COP Uruguay should obtain written consent from a parent or legal guardian for all individuals under the age of 18 before they can participate in the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Uruguay without causing issues with their existing visas.
- c. Certificates. COP Uruguay may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. Issuing certificates of completion will not subject COP Uruguay to additional laws or regulations.

¹ Because the sale of course materials is outside the permitted purposes of COP Uruguay, Uruguayan tax law dictates that the income from such sales would be subject to income tax.

VANUATU

EnglishConnect in Vanuatu Summary

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints Vanuatu Committee (Inc.), a Vanuatu association (the “Vanuatu Committee”), can carry out the EnglishConnect program in Vanuatu. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Vanuatu. The Vanuatu Committee may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Vanuatu Committee provide a disclosure to each participant that EnglishConnect courses will contain religious content and that they will not carry accredited value.

The authorization of the EnglishConnect program in Vanuatu has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Vanuatu.¹

The conditions of this approval are that the program be operated in Vanuatu according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

¹ Local counsel Marie Noelle Patterson was consulted in November 2017 and generally agreed that the program could be operated under local law and was consistent with the Vanuatu Committee’s purposes, but did not complete her review of certain Vanuatu laws. In June 2018, OGC, including Pacific Area Legal Counsel Doug Matsumori, concluded that no further review was necessary, as long as the program guidelines were followed.

VENEZUELA

EnglishConnect in Venezuela Summary

October 10, 2017

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

1. Legal Entity:

The Venezuelan Association of The Church of Jesus Christ of Latter-day Saints, an association (the “Venezuelan Association”), can carry out the EnglishConnect program in Venezuela. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Venezuela. The Venezuelan Association has the corporate authority to administer the EnglishConnect program.

2. Regulations and Licensing Requirements:

The Venezuelan Association is not subject to any regulations or licensing requirements, including but not limited to those for education, when it administers the EnglishConnect program, as long as the program is free and does not carry any official accreditation.

3. Tax Consequences:

The Venezuelan Association is not subject to any tax consequences or reporting obligations if it administers the EnglishConnect program since it offers these courses free of charge. Administering the EnglishConnect program will not jeopardize the Venezuelan Association’s current tax exempt status and activities can take place in meetinghouses without jeopardizing their property tax exemptions. In order to avoid value added tax, the Venezuelan Association should provide EnglishConnect materials for free, either in hard copy or in electronic form for participants to download and print at home.¹

4. Other:

Other than those listed below, there are no legal issues arising from the Venezuelan Association’s administration of the EnglishConnect program in Venezuela.

- a. Parental Consent. The Venezuelan Association should obtain written consent from the parent/guardian of all EnglishConnect participants under the age of 18 before they can participate in the EnglishConnect program. If the participant’s parents are not both members of the Church, the Venezuelan Association should obtain consent from both parents. The consent should clearly outline the religious component of the EnglishConnect program.
- b. Missionary Visas. Missionaries may teach EnglishConnect courses in Venezuela without causing issues with their existing visas.²

¹ If the Venezuelan Association charges a fee for EnglishConnect course materials, even if the fee is nominal, it will have to charge, collect, and remit value added tax (“VAT”) at the rate of 12%.

² Given the current political situation in Venezuela, if missionary visa rules change in the future, OGC should consider whether missionaries should continue to teach EnglishConnect classes.

ZIMBABWE

**EnglishConnect in Zimbabwe
Summary**

June 28, 2018

*This summary applies to **EnglishConnect 1**, **EnglishConnect 2**, and **Learn English Now** only.

The Church of Jesus Christ of Latter-day Saints in Zimbabwe, a common law corporation (the “Zimbabwe Church”), can carry out the EnglishConnect program in Zimbabwe. The EnglishConnect program will be part of the Self-Reliance activities already taking place in Zimbabwe. The Zimbabwe Church may issue OGC-approved certificates of completion to participants who successfully complete EnglishConnect courses. We recommend that the Zimbabwe Church provide a disclosure to each participant that EnglishConnect courses will contain religious content, that they will not carry accredited value, and outlining the cost (if any) of EnglishConnect course materials.

The authorization of the EnglishConnect program in Zimbabwe has been made by OGC pursuant to an expedited review process (approved by Associate General Counsel – International on May 15, 2018) without specific review by local counsel in Zimbabwe.

The conditions of this approval are that the program be operated in Zimbabwe according to the following guidelines:

- No mass media advertising of the program targeting the general public:
 - I.e., no newspaper, radio, or broadly distributed social media advertising;
 - Handbills, posters, announcements in Church, or “pass-along” cards are acceptable.
- Obtain parental consent for each student 18 years old or under (using the parental consent form on the Leaders page of the englishconnect.lds.org website):
 - Obtain both parent signatures where possible;
 - If someone 18 or under is actually living on their own, parental consent is not needed.
- Do not charge any fees or costs to the participants for program participation:
 - Program materials can be provided for free (by online download where possible) or purchased through regular distribution channels by local units or directly by participants.
- At least one-third of all teaching must contain substantial religious content (i.e., religious content should take up 20 minutes of each hour of instruction or 30 minutes of each 90 minutes of instruction). *Note:* If the courses are implemented as designed, always including the gospel lesson or *My Foundation for Self-Reliance* lesson at the end of each class, this requirement will be met.
- Follow all local country standards for the vetting and calling of teachers of youth for any EnglishConnect teacher who will be teaching anyone under 21.
- Follow all program guidelines contained in the Leader and Teacher guides, which include the use of the registration system (when available) to ensure data privacy.
- Any mission which has never used English teaching as a contacting method must obtain specific OGC approval before beginning to use EnglishConnect materials, in order to avoid threats to missionary visas or the Church’s legal status.

8 Aug 2018