

RELIGIOUS ORDER
PRIVATE ARTICLES OF ORGANIZATION
FORM INSTRUCTIONS

Last revised: 10-30-2009

Source: <http://sedm.org>

1. PURPOSE OF THIS FORM

- 1.1. Those opening bank accounts and who are Christians may want to open an account as a religious ministry. In the bank's system, this type of account is labeled as an "Association" in most cases, and when banks open such accounts, they will demand one of the following:
 - 1.1.1. Articles of Incorporation
 - 1.1.2. Meeting Minutes
 - 1.1.3. Certificate of Fictitious Name
- 1.2. This form satisfies the requirement of the bank to provide legally admissible evidence of the existence of the religious order you are opening the account for. We recommend using it in conjunction with one of the following forms:
 - 1.2.1. *Tax Form Attachment*, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
 - 1.2.2. *Affidavit of Citizenship, Domicile, and Tax Status*, form #02.001
<http://sedm.org/Forms/FormIndex.htm>
 - 1.2.3. *Amended IRS Form W-8EXP or W-8BEN*, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>
- 1.3. This form establishes the Ministry unit as a private organization in which the Overseer:
 - 1.3.1. Is the Overseer and the "CEO"
 - 1.3.2. Has delegated and power of attorney authority from other members of the ministry to represent these parties on their behalf, to speak for them, and to not identify when or if they are doing so in a delegated authority capacity.
- 1.4. Situations in which this form can be useful include:
 - 1.4.1. At a deposition of a ministry member by third parties.
 - 1.4.2. When ministry members are filling out and submitting government tax forms or applications.

2. PREPARATION INSTRUCTIONS:

- 2.1. Fill in Name of the ministry in section 1.
- 2.2. Fill in the Date of Establishment in section 1.
- 2.3. Fill in the names of all Ministry Members in section 1, table 1.
- 2.4. At the end of Section 1, check off all the forms you wish to attach to this form. These attachments are mandatory for those establishing financial accounts as a religious ministry.
- 2.5. Fill in the name of the ministry in the spaces provided in section 4.
- 2.6. Have each Ministry members sign and date the end in the presence of a notary if you wish to notarize it.
- 2.7. Have the notary notarize the document at the end.

3. RESOURCES FOR FURTHER STUDY:

- 3.1. *Declaration of the Establishment of a Free Church*, Form #13.004
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Self Government Federation: Articles of Confederation*, Form #13.002
<http://sedm.org/Forms/FormIndex.htm>

1 **RELIGIOUS ORDER**
2 **PRIVATE ARTICLES OF ORGANIZATION**
3

4 **1 Introduction**

5 Comes now _____ (the “Members”) of the
6 _____ Ministry corporate (the “Ministry”), our earthly private body politic, who collectively and individual
7 depose and say:

8 Date of Establishment: _____

9 The effective date and time period governed by these articles of private incorporation shall be from the date above and shall
10 be in full force and effect until withdrawal from the Ministry in writing. A Member may withdraw from the Ministry at any
11 time upon written notice.

12 Present and agreed to by the following free inhabitants¹:

13 **Table 1: Ministry participants**

#	Name	Role
1		
2		
3		
4		
5		
6		

14 The above are mutually authorized to sign any financial instrument on behalf of the religious order.

15 Attachments to these Private Articles of Incorporation (check all that apply). Used if the religious order is making
16 application to obtain an account at a financial institution or filling out a government form:

- IRS Form W-8EXP
- Tax Form Attachment, Form #04.201
- Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

17 **2 Ecclesiastical Mission Statement**

18 We are the _____ Religious Ministry corporate, an unregistered private Ministry and self-governing foreign
19 state dedicated to serving the best interests of one another. Our only source of law is the Holy Bible, New King James
20 version. It is self-evident that this relationship of love and mutual protection is divinely appointed and ordained by God the
21 Creator in His Law. We exist for the mutual and exclusive beneficial interest of each member; serving each other’s needs
22 as our Heavenly Father instructs, to bless one another, to minister to one another and to secure one another’s well being
23 over and above all else. Not unlike the “allegiance” that forms the foundation of the modern state (22 U.S.C. §212), our
24 love and affection for our God and for each other is our common bond. All of this is accomplished in obedience and
25 fidelity to the laws of the Holy Bible, as the Holy Spirit leads and directs each Member pursuant to Gen. 2:24, Matt. 19:6,

¹ *Free Inhabitants existing in Written Law: The Articles of Confederation [organic law] provides that “...the free inhabitants of each of these states....shall be entitled to all the privileges and immunities of the free citizens in the several states...”.

1 Mark 10:8, Eph. 5:31. We regard the Bible as God’s Holy and Sacred Law book and our obedience to it as the essence of
2 our religious worship protected by the First Amendment.

3 ***United States Constitution, Amendment I***

4 *Congress shall make no law [and Courts shall enforce no law] respecting an establishment of religion, or*
5 *prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of*
6 *the people peaceably to assemble, and to petition the Government for a redress of grievances.*

7 As a Ministry, and as Member, our shared belief is that we are endowed by our Creator and not by any man or government
8 with unalienable rights that cannot be contracted or bargained away by any commercial or legal process in relation to any
9 government outside of the government established by the Holy Bible and this indenture in furtherance of it. That is what
10 makes them “unalienable”. No Member of the Ministry can lawfully be compelled to compromise or bargain away those
11 essential freedoms, or to provide false testimony against the Ministry, or do anything else against God’s Holy Law. The
12 Overseer sole existence and purpose is to protect each Member and the Ministry to whatever extent lawfully necessary.

13 Each Member of the Ministry is exclusive property of the Creator under God’s law and trust indenture. Deut. 10:4. We
14 have no delegated authority to consent to convey a property interest in ourselves or any of our possessions, which are God’s
15 property, to any third party including any foreign government. The Ministry depends on the Overseer to fight for and
16 secure these divine rights to the best of his/her ability, and without end to tirelessly defend us both spiritually and
17 physically, economically and legally. The Ministry and Members need and depend on his/her role as Overseer when
18 necessary for him to defend our individual and collective rights.

19 [1 Cor. 3:16-17](#) identifies our bodies as a "temple of God". A temple is a place where we worship our God.

20 *"Do you not know that you are the temple of God and that the Spirit of God dwells in you? If*
21 *anyone defiles the temple of God, God will destroy him. For the temple of God is holy, which*
22 *temple you are."*
23 [\[1 Cor. 3:16-17, Bible, NKJV\]](#)

24 Consequently, our bodies both individually and collectively are literally and figuratively a “church”, a foreign state, and a
25 “body politic” and “corporate” which is part of the Kingdom of Heaven. The First Amendment ensures that this body
26 politic and corporate MUST remain separate, sovereign, foreign, unmolested, and protected in relation to every
27 government. Consequently, “separation of church and state” mean literally that none of us or our property can have any
28 status found under man’s law or the laws of any state other than God’s Kingdom, and that no government may lawfully
29 interfere with, contract with, or engage in commercial relationships with this ministry or any of its members without
30 offending and violating our religious beliefs and injuring us both collectively and individually.

31 We consent to govern our lives in accordance with the following document:

32 [Delegation of Authority Order from God to Christians](#), Form #13.007
33 <http://sedm.org/Forms/FormIndex.htm>

34 **3 Legal Status and Standing of the Ministry**

35 This instrument does not bind them personally to any contract of the religious order. No liability of the Religious order
36 attaches to the parties named herein nor are they mutually liable to each other. The liability of any person above does not
37 apply to the Religious order. The above parties are stewards for Christ in their roll to do the work envisioned by Christ and
38 cast in words with “endowed by their Creator”.

39 The status of this religious order shall be as follows:

1 1. We are fiduciaries and trustees of God 24 hours a day, 7 days a week, who is a "[nontaxpayer](#)", and therefore we are
2 "nontaxpayers". Our legal status takes on the character of the sovereign who we represent. Therefore, we become
3 "[foreign diplomats](#)" ([OFFSITE LINK](#)).

4 *"For God is the King of all the earth Sing praises with understanding."*
5 [[Psalm 47:7](#), Bible, NKJV]

6 *"For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save*
7 *[and protect] us."*
8 [[Isaiah 33:22](#), Bible, NKJV]

9 2. The laws which apply to all civil litigation relating to us are from the domicile of the Heavenly sovereign we represent,
10 which are the Holy Bible pursuant to:

11 2.1. God's Laws found in the memorandum of law below:

12 [Laws of the Bible, Form #13.001](#)

13 2.2. [Federal Rule of Civil Procedure 17\(b\)](#)

14 2.3. [Federal Rule of Civil Procedure 44.1](#)

15 3. Our "[domicile](#)" is the Kingdom of God on Earth, and not within the jurisdiction of any man-made government. We can
16 have a domicile on earth and yet not be in the jurisdiction of any government because the Bible says that God, and not
17 man, owns the WHOLE earth and all of Creation. We are therefore "transient foreigners" and "stateless persons" in
18 respect to every man-made government on earth. See the following for details:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent](#), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

19 4. We are "[Nonresidents](#)" but not "aliens" and "[nationals](#)" but not "[citizens](#)" in respect to the national government. The
20 reason this must be so is that statutory "[citizens of the United States](#)" (who are all born in and resident within exclusive
21 federal jurisdiction under [8 U.S.C. §1401](#)) may not be classified as an instrumentality of a foreign state under [28](#)
22 [U.S.C. §§1332\(c\)](#) and (d) and [28 U.S.C. §1603\(b\)](#).

23 5. We are not and cannot be "[residents](#)" of any earthly jurisdiction without having a conflict of interest and violating the
24 first four Commandments of the [Ten Commandments](#) found in [Exodus 20](#). Heaven is our exclusive legal "[domicile](#)",
25 and our "permanent place of abode", and the source of **ALL** of our permanent protection and security. We cannot and
26 should not rely upon man's vain earthly laws as an idolatrous substitute for Gods sovereign laws found in the Bible.
27 Instead, only [God's laws](#) and the Common law, which is derived from God's law, are suitable protection for our God-
28 given rights.

29 *"For I was ashamed to request of the king an escort of soldiers and horsemen to help us against*
30 *the enemy on the road, because we had spoken to the king, saying 'The hand of our God is upon*
31 *all those for good who seek Him, but His power and His wrath are against all those who forsake*
32 *Him.' So we fasted and entreated our God for this, and He answered our prayer."*
33 [[Ezra 8:21-22](#), Bible, NKJV]

34 6. We are sovereign, separate, foreign, and nonresident in relation to EVERY government on earth other than God's
35 government. This is a requirement of the separation of church and state.

36 7. We are "Foreign Ambassadors", "public officers", and "Ministers of a [Foreign State](#)" called the Kingdom of Heaven.
37 We are exempt from taxation by any other foreign government, including the U.S. government, pursuant to [26 U.S.C.](#)
38 [§892\(a\)\(1\)](#) who are obligated to stop withholding using IRS form W-8EXP, which specifically exempts foreign
39 government officials from taxation. The U.S. Supreme Court said in U.S. v. Wong Kim Ark below that "ministers of a
40 foreign state" may not be statutory "citizens of the United States".

41 *"For our citizenship is in heaven [and not earth], from which we also eagerly wait for the Savior,*
42 *the Lord Jesus Christ"*
43 [[Philippians 3:20](#), Bible, NKJV]

44 *"I am a stranger in the earth; Do not hide Your commandments [laws] from me."*
45 [[Psalm 119:19](#), Bible, NKJV]

1 *"I have become a stranger to my brothers, and an alien to my mother's children; because zeal*
2 *for Your [God's] house has eaten me up, and the reproaches of those who reproach You have*
3 *fallen on me."*

4 [[Psalm 69:8-9](#), Bible, NKJV]

5 *"And Mr. Justice Miller, delivering the opinion of the court [legislating from the bench, in this*
6 *case], in analyzing the first clause [of the [Fourteenth Amendment](#)], observed that "**the phrase***
7 ***'subject to the jurisdiction thereof' was intended to exclude from its operation children of***
8 ***ministers, consuls, and citizens or subjects of foreign states, born within the United States.**"*
9 [[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 \(1898\)](#)]

- 10 8. We are protected from federal government persecution by [18 U.S.C. §112](#) and the [Foreign Sovereign Immunities Act](#)
11 [of 1976](#).
- 12 9. We are a "stateless person" within the meaning of [28 U.S.C. §1332](#)(a) immune from the jurisdiction of the [federal](#)
13 [courts, which are all Article IV, legislative, territorial courts](#). We are "stateless" because we do not maintain a domicile
14 within the "state" defined in [28 U.S.C. §1332](#)(d), which is a federal territory and excludes states of the Union.
- 15 10. Our dwelling is a "Foreign Embassy". Notice we didn't say "residence", because only "[resident aliens](#)" can have a
16 "residence". See "Why Domicile and Becoming a 'Taxpayer' Require Your Consent, Form #05.002" mentioned
17 earlier.
- 18 11. We are not allowed under God's law as His trustee to conduct "[commerce](#)" or "intercourse" with the government by
19 sending to it our money or receiving benefits we did not earn. Black's Law Dictionary defines "[commerce](#)" as
20 "intercourse". The Bible defines "the Beast" as the "kings of the earth"/political rulers in Rev. 19:19:

21 *"Do not walk in the [statutes of your fathers](#) [the heathens], nor observe their judgments, nor defile*
22 *yourselves with their [pagan government] idols. I am the LORD your God: Walk in [My statutes](#),*
23 *keep My judgments, and do them; hallow My Sabbaths, and they will be a sign between Me and*
24 *you, that you may know that I am the LORD your God."*

25 [[Ezekiel 20:10-20](#), Bible, NKJV]

26

27 *"**You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with***
28 ***their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall***
29 ***not dwell in theirs by becoming a "resident" in the process of contracting with them**], lest they*
30 ***make you sin against Me [God]. For if you serve their gods [under [contract or agreement or](#)***
31 ***franchise**], it will surely be a snare to you."*

32 [[Exodus 23:32-33](#), Bible, NKJV]

33

34 *"And I saw the beast, the kings [heathen political rulers and the unbelieving democratic majorities who control*
35 *them] of the earth [controlled by Satan], and their armies, gathered together to make war against Him [God] who*
36 *sat on the horse and against His army."*

37 [[Revelation 19:19](#), Bible, NKJV]

- 38 12. The above are consistent with the Foreign Sovereign Immunities Act found in [28 U.S.C. §1605](#)(a)(2), which says that
39 those who conduct "[commerce](#)" with the "[United States](#)" federal corporation within its legislative jurisdiction thereby
40 surrender their sovereignty. [Click here for details](#).

41 **4 Collective and Individual Power of Attorney**

42 It is our sincere and firm belief that the Overseer of the Ministry is appointed by God (Gen. 3:16, Num. 1:4, Num. 7:2) to
43 represent and govern the Ministry corporate in all matters spiritual and legal and commercial. He is a fiduciary for all and
44 acts with God's delegated authority in that capacity pursuant to 1 Cor. 11:3. This includes all external affairs and
45 interactions between foreign states/persons and the Wife and/or children who are 21 years of age or younger (Prov. 22:6,
46 Prov. 29:15, 17, 23:13.). For the purposes of this indenture, any government/person other than this private corporation is a
47 foreign government/person. We rely on the Overseer as our officer, legal defense, power of attorney, provider, and

1 spokesperson both collectively or individually. God’s law appoints the Overseer, _____, to do all the
2 following for us individually and collectively in any and all matters which affect any Ministry Member in pursuit of life,
3 liberty or other essential freedoms:

- 4 1. Represent us legally in any and all manners.
- 5 2. Correspond in writing on our behalf.
- 6 3. Behave and act as us.
- 7 4. Speak on our behalf.
- 8 5. Be a pseudonym for any one of us individually or all of us collectively. Any pseudonym representation of any
9 Member of the Ministry may and shall at the discretion of Overseer be nothing more than an approved extension of the
10 performance of the duties and service the Overseer has agreed to take on while securing each Member, and the
11 Ministry, best interests. When the Overseer speaks, it shall be the same as if a Member was speaking individually, and
12 the receiving party may rely and depend on the words or other information as completely as if the words had been
13 spoken or written by an individual Ministry Member. All actions taken by Overseer in the course of engaging a third
14 party for any product, service or good is merely done in furtherance of God’s delegation of authority order and trust
15 indenture, the Holy Bible, as a trustee to secure the interests of the Ministry and will never be done to misrepresent or
16 otherwise receive the benefit or service the Ministry is not lawfully eligible for.
- 17 6. To do all of the above without the necessity or requirement to even disclose to the hearer that this is what he is doing.

18 _____(Overseer), leads us and is the Overseer for all practical intents and purposes. When the Overseer
19 speaks, he speaks for the Ministry and each Member individually at his/her discretion. The Overseer has my unqualified
20 trust, permission, and allegiance to behave as if me both orally and in writing, whether he chooses to disclose that is what
21 he is doing or not.

22 The Overseer truthfully represents us as both Ministry and Member, as a human being, and when Overseer is speaking for
23 the Ministry or a Member, it’s being done to secure our essential rights, whether that speech is made as a pseudonym of any
24 Member or as a Ministry corporate, it’s made at the sole discretion of the Overseer and as he/she deems fit. There is no
25 controversy in fact or in law that when the Overseer of _____ Ministry corporate speaks in regards to a
26 corporate matter, it’s done as Ministry or as a Member as each situation demands. Whether or not he speaks as if a Member
27 or as Ministry, or if he/she speaks as if he/she was a Member individually or on a Member’s behalf, the truth or the
28 outcome of the result of the speech would be no different as if a Member was speaking for themselves, or as for the
29 Ministry. His/her protected speech on my behalf or on behalf of the Ministry is done so without misrepresentation, and the
30 person receiving the speech may depend on it as if it was that of an individual Member or the Ministry and the Ministry
31 will vigorously defend any claim or action against the Overseer while in the performance of his/her duties.

32 **5 Limitation of Delegated Authority of Individual Ministry Members to Contract with any** 33 **Foreign Government**

34 Members of Ministry individually regard the Holy Bible as a trust indenture and themselves as stewards and trustees of
35 God 24 hours a day, seven days a week. See *Delegation of Authority Order from God to Christians*, Form #13.007
36 (<http://sedm.org/Forms/FormIndex.htm>). This trust indenture is a legal contract and the purpose of establishing
37 government is to protect the exercise of one’s *private* right to contract. The trust/contract forbids any Ministry member to
38 contract with or engage in any kind of commerce with the government. Any documents signed by or on behalf of any
39 member of the Ministry which might cause a surrender of any right, property, interest, or degree of sovereignty of any
40 member or the body corporate is therefore entirely beyond the delegated authority of every member individually and of no
41 legal force and effect. We cannot serve more than one master, and our Master is God and ONLY God. See: Luke 16:13.

42 The result of the above is that we are forbidden by our religion to participate in any government “benefit”, franchise,
43 license, or other “public right”, including the right to be protected by civil statutory law that attaches to one’s choice of
44 domicile/residence. The Bible says that we are transient foreigners, pilgrims, and nonresidents during our short time here.
45 All government franchises are contracts in law. Otherwise, they could convey no property interest or right to the

1 government in the first place without offending the Thirteenth Amendment prohibition against involuntary servitude and
2 the Fifth Amendment takings clause.

3 *"It is generally conceded that a franchise is the subject of a contract between the grantor and the*
4 *grantee, and that it does in fact constitute a contract when the requisite element of a consideration*
5 *is present.² Conversely, a franchise granted without consideration is not a contract binding upon*
6 *the state, franchisee, or pseudo-franchisee.³ "*

7 [*American Jurisprudence 2d, Volume 36, Franchises, Section 6: As a Contract*]

8 We believe the following Biblical prohibitions and mandatory religious practices are an exercise of our protected right NOT
9 to contract with the government for protection.

10 **"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their**
11 **[pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in**
12 **theirs by becoming a "resident" in the process of contracting with them], lest they make you sin against**
13 **Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a**
14 **snare to you."**

15 [*Exodus 23:32-33, Bible, NKJV*]

16 **"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus**
17 **Christ"**

18 [*Philippians 3:20, Bible, NKJV*]

19 **"These all died in faith, not having received the promises, but having seen them afar off were assured of**
20 **them, embraced them and confessed that they were strangers and pilgrims on the earth."**

21 [*Hebrews 11:13, Bible, NKJV*]

22 **"Beloved, I beg you as sojourners and pilgrims [temporarily occupying the world], abstain from fleshly**
23 **lusts which war against the soul..."**

24 [*1 Peter 2:1, Bible, NKJV*]

25 **"Do you not know that friendship [and citizenship] with the world is enmity with God? Whoever**
26 **therefore wants to be a friend [or "resident"] of the world makes himself an enemy of God. "**

27 [*James 4:4, Bible, NKJV*]

28 **"And do not be conformed to this world, but be transformed by the renewing of your mind, that you may**
29 **prove what is that good and acceptable and perfect will of God. "**

30 [*Romans 12:2, Bible, NKJV*]

31

² Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S Ct 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed 801, 26 S Ct 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark 774, 4 SW2d 15, 58 ALR 534; Chicago General R. Co. v. Chicago, 176 Ill 253, 52 NE 880; Louisville v. Louisville Home Tel. Co., 149 Ky 234, 148 SW 13; State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo 539, 41 SW 955; Baker v. Montana Petroleum Co., 99 Mont 465, 44 P2d 735; Re Board of Fire Comrs. 27 NJ 192, 142 A2d 85; Chrysler Light & P. Co. v. Belfield, 58 ND 33, 224 NW 871, 63 ALR 1337; Franklin County v. Public Utilities Com. 107 Ohio St 442, 140 NE 87, 30 ALR 429; State ex rel. Daniel v. Broad River Power Co. 157 SC 1, 153 SE 537; Rutland Electric Light Co. v. Marble City Electric Light Co. 65 Vt 377, 26 A 635; Virginia-Western Power Co. v. Commonwealth, 125 Va 469, 99 SE 723, 9 ALR 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S Ct 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va 134, 114 SE 92, 28 ALR 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co. 141 Va 69, 126 SE 353.

³ Pennsylvania R. Co. v. Bowers, 124 Pa 183, 16 A 836.

1 **6 Affirmation and Notary**

2 Signed in the presence of each Member, and agreed this _____ day of _____, 20__

_____ Overseer Signature Printed Name:	_____ Date
_____ Officer #1 Signature Printed Name:	_____ Date
_____ Officer #2 Signature Printed Name:	_____ Date
_____ Officer #3 Signature Printed Name:	_____ Date

3 **NOTARY PUBLIC'S JURAT**

4 BEFORE ME, the undersigned authority, a Notary Public, of the County of _____

5 _____, Republic of _____ (statename), this _____ day of _____, 20__,

6 _____ the above named parties did appear and was identified by (circle one): 1.

7 Passport; 2. Driver's license; 3. Other: _____, and who, upon first being duly sworn and/or affirmed,
 8 deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

9 I certify under PENALTY OF PERJURY under the laws of the State of _____ that the foregoing paragraph is
 10 true and correct.

11 WITNESS my hand and official seal.

12

13

14 _____ SEAL

15 Notary Public

16 My Commission Expires On: