

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: May 7, 2002

Achieve Minneapolis
Mill Place 111 3rd Avenue South
Minneapolis, MN 55 401

Person to Contact:
Yvette Davis 31-07341
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
41-1425264

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on February 5, 2002. We have updated our records to reflect the name and address change as indicated above." This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in July 1982, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Internal Revenue Service
District Director

Department of the Treasury

Date:

JUN 2 1984

Employer Identification Number:

Accounting Period Ending:

September 30

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Ends:

September 30, 1984

Person to Contact:

D. B. Lebay

Contact Telephone Number:

612-725-5811

Greater Minneapolis Business Alliance, Inc.
Chamber of Commerce Bldg.
15 South 5th St.
Minneapolis, MN. 55402

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section *509(a)(2)*.

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section *509(a)(2)* organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section *509(a)(2)* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section *509(a)(2)* organization.

316 N. Robert St., St. Paul, Minn 55101 (over)

Letter 1045(DO) (6-77)

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

District Director

Form **1023**

(Rev. July 1981)

Department of the Treasury
Internal Revenue Service**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056

Expires May 31, 1984

To be filed in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) The organization must have an organizing instrument (see Part II) before this application may be filed.

Part I—Identification

1 Full name of organization

Greater Minneapolis Business Alliance, Incorporated

2 Employer identification number
(If none, attach Form SS-4)

Attached

3(a) Address (number and street)

Chamber of Commerce Bldg., 15 South 5th Street

Check here if applying under section:

☐ 501(e) ☐ 501(f)

3(b) City or town, State, and ZIP code

Minneapolis, MN 55402

4 Name and phone number of person to be contacted

Lee G. Madden (612) 333-2316

5 Month the annual accounting period ends

September

6 Date incorporated or formed

May 14, 1982

7 Activity codes

124 402 566

8(a) Has the organization filed Federal income tax returns?

If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed

☐ Yes ☒ No

8(b) Has the organization filed exempt organization information returns?

If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed

☐ Yes ☒ No**Part II.—Type of Entity and Organizational Documents (See instructions)**

Check the applicable entity box below and attach a certified copy of the organization's organizing and operational documents as indicated for each entity.

☒ Corporation—Articles of Incorporation, bylaws, *St. Paul, Minnesota* ☐ Other—Constitution of articles, bylaws.

Part III.—Activities and Operational Information

1 What are or will be the organization's sources of financial support? List in order of magnitude. If a part of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify the item as a separate source of receipts. Attach representative copies of solicitations for financial support.

For the remainder of fiscal year 1982, the Greater Minneapolis Business Alliance will solicit \$36,750 from private businesses. In fiscal year 1983, the Alliance will seek support from private foundations for approximately 50% of its budget (the total is projected at \$443,020) and the remainder will be sought through private contributions.

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

The fund raising program for the Greater Minneapolis Business Alliance, as planned, will consist of telephone and mail solicitation for corporation contributions and grant requests made to private foundations. These activities will be supervised by the Director of Corporate Contributions who will oversee the operations of the corporate contributions sub-committee of the Greater Minneapolis Business Alliance. Fund raising will commence June 3, 1982.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

Lee G. Madden
(Signature)

Executive Director

(Title or authority of signer)

June 1, 1982

(Date)

Part III.—Activities and Operational Information (Continued)

- 3 Give a narrative description of the activities presently carried on by the organization, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A.

The Greater Minneapolis Business Alliance (GMBA) is a division of the Minneapolis Chamber of Commerce whose mission is to impact on local employment and training systems to insure that the employment needs of the area's structurally unemployed and economically disadvantaged are being met by increasing private sector involvement in the planning and design of employment and training programs.

At present, the GMBA is organizing its Advisory Board in carrying out its mission. Planned activities for June through September 1982 include the development of an employment and training policy for the greater Minneapolis area and assisting Prime Sponsors in developing an employment and training service delivery system for the area to be operational for fiscal year 1983. These activities will specifically involve:

- bringing together the private and public sectors to develop an employment and training policy which best meets the needs of our area's unemployed and economically disadvantaged.
- developing a cost-effective, streamlined service delivery system to be utilized by public employment programs.
- forming sub-committees composed of private sector representatives which will set standards for and monitor the employment services provided.
- developing a centralized job bank to match job openings with job applicants on a geographic basis.

4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.

(b) Specialized knowledge, training, expertise, or particular qualifications

Board of Directors:

DeWalt Ankeny, Chairman; 533 Harrington Road, Wayzata, MN

Merlin E. Dewing, Vice-Chairman, 2430 Cavell Ave., Minneapolis, MN

John C. Bailey, President; 348 Margaret Circle, Wayzata, MN

Harold G. Haglund, Treasurer; 5305 Washburn Avenue, Minneapolis, MN

Norman A. McGrew, Secretary, 5264 Lochloy Drive, Minneapolis, MN

Chairman, Bd. of Dir., 1st Bank, Minneapolis.

Managing Partner, Peat, Marwick, Mitchell & Co.

President, Mpls. Chamber of Commerce

Partner, McGladrey Henderson & Co.

General Manager, Minneapolis

Chamber of Commerce

Part III.—Activities and Operational Information (Continued)

- 4 (c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? ☐ Yes ☒ No
If "Yes," name those persons and explain the basis of their selection or appointment.

- (d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons?" (See specific instruction 4(d).) . . . ☐ Yes ☒ No
If "Yes," explain.

- (e) Have any members of the organization's governing body assigned income or assets to the organization? . ☐ Yes ☒ No
If "Yes," attach a copy of assignment(s) and a list of items assigned.

- (f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? ☐ Yes ☒ No
If "Yes," explain fully on an attached sheet.

- 5 Does the organization control or is it controlled by any other organization? ☐ Yes ☒ No
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? ☒ Yes ☐ No
If either of these questions is answered "Yes," explain.

Four of the Greater Minneapolis Business Alliance Board of Directors also serve on the Board of Directors of the Greater Minneapolis Chamber of Commerce.

- 6 Is the organization financially accountable to any other organization? ☐ Yes ☒ No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

- 7 (a) What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken.
Will rely on Corporate and Foundation contribution.

- (b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?
None

- 8 (a) What benefits, services, or products will the organization provide that are related to its exempt function?
The GMBA will provide services to local employment and training program administrators in the design, operation and monitoring of programs. It will also increase the involvement of the private sector in employment and training programs in order to create job opportunities for structurally unemployed and economically disadvantaged individuals.

Part III.—Activities and Operational Information (Continued)

- 8 (b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? ☐ Yes ☒ No
If "Yes," explain and show how the charges are determined.

- 9 Does or will the organization limit its benefits, services, or products to specific classes of individuals? ☐ Yes ☒ No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

Priority to be directed toward structurally unemployed.

- 10 Is the organization a membership organization? ☐ Yes ☒ No

If "Yes," complete the following:

- (a) Describe the organization's membership requirements and attach a schedule of membership fees and dues.

- (b) Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

- (c) Are benefits, services, or products limited to members? ☐ Yes ☒ No
If "No," explain.

- 11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? ☐ Yes ☒ No
If "Yes," explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

- 12 Does the organization have a pension plan for employees? . . . Not at this time ☐ Yes ☒ No

- 13 (a) Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related Regulations? (See general instructions.) ☒ Yes ☐ No
(b) If you answer "No," to 13(a) and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception.
(c) If you answer "No," to 13(a) and section 508(a) does apply to you, you may be eligible for relief under section 1.9100 of the Income Tax Regulations from the application of section 508(a). Do you wish to request relief? ☐ Yes ☒ No
(d) If you answer "Yes," to 13(c) attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.
(e) If you answer "No," to both 13(a) and 13(c) and section 508(a) does apply to you, your exemption can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption from the date the application is received and not retroactively to the date you were formed? ☐ Yes ☒ No

Part IV.—Statement as to Private Foundation Status

- 1 Is the organization a private foundation? ☐ Yes ☒ No
2 If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here ☐ and complete Part VIII.
3 If you answer "No," to question 1, indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) that apply below:
(a) Definitive ruling under section 509(a)(1), (2), (3), or (4) ☐ Complete Part VII.
(b) Advance ruling under section ☐ 170(b)(1)(A)(vi) or ☒ 509(a)(2)—see instructions.
(c) Extended advance ruling under section ☐ 170(b)(1)(A)(vi) or ☐ 509(a)(2)—see instructions.
(Note: If you want an extended advance ruling you must check the appropriate boxes for both 3(b) and 3(c).)

Statement of Support, Revenue, and Expenses for period ending September 30, 1982.

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	36,750
	2	Gross dues and assessments of members	2	
	3	(a) Gross amounts derived from activities related to organization's exempt purpose	3	
		(b) Minus cost of sales	4	
	4	(a) Gross amounts from unrelated business activities	4	
		(b) Minus cost of sales	5	
	5	(a) Gross amount received from sale of assets, excluding inventory items (attach schedule)	5	
	(b) Minus cost or other basis and sales expenses of assets sold	6		
6	Investment income (see instructions)	6		
7	Total support and revenue	7	36,750	
Expenses	8	Fund raising expenses	8	
	9	Contributions, gifts, grants, and similar amounts paid (attach schedule)	9	
	10	Disbursements to or for benefit of members (attach schedule)	10	
	11	Compensation of officers, directors, and trustees (attach schedule)	11	
	12	Other salaries and wages	12	30,150
	13	Interest	13	
	14	Rent	14	5,000
	15	Depreciation and depletion	15	
	16	Other (attach schedule) travel, supplies	16	1,600
	17	Total expenses	17	
	18	Excess of support and revenue over expenses (line 7 minus line 17)	18	36,750

Balance Sheets		Enter dates	Beginning date	Ending date
Assets				
19	Cash (a) Interest bearing accounts	19		
	(b) Other	20		
20	Accounts receivable, net	21		
21	Inventories	22		
22	Bonds and notes (attach schedule)	23		
23	Corporate stocks (attach schedule)	24		
24	Mortgage loans (attach schedule)	25		
25	Other investments (attach schedule)	26		
26	Depreciable and depletable assets (attach schedule)	27		
27	Land	28		
28	Other assets (attach schedule)	29		
29	Total assets	30		
Liabilities				
30	Accounts payable	31		
31	Contributions, gifts, grants, etc., payable	32		
32	Mortgages and notes payable (attach schedule)	33		
33	Other liabilities (attach schedules)	34		
34	Total liabilities	35		
Fund Balances or Net Worth				
35	Total fund balances or net worth	36		
36	Total liabilities and fund balances or net worth (line 34 plus line 35)			

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above? ☐ Yes ☐ No

If "Yes," attach a detailed explanation.

Part VI.—Required Schedules for Special Activities

	If "Yes," check here:	And, complete schedule
1 Is the organization, or any part of it, a school?		A
2 Does the organization provide or administer any scholarship benefits, student aid, etc.?		B
3 Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		C
4 Is the organization, or any part of it, a hospital or a medical research organization?		D
5 Is the organization, or any part of it, a home for the aged?		E
6 Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)?		F
7 Is the organization, or any part of it, formed to promote amateur sports competition?		G



greater minneapolis chamber of commerce

CHAMBER OF COMMERCE BUILDING • 15 SOUTH 5TH ST., MINNEAPOLIS, MINNESOTA 55402 • (612) 370-9132

GREATER MINNEAPOLIS BUSINESS ALLIANCE

June 4, 1982

ATTACHMENT ONE TO FORM 1023 APPLICATION FOR RECOGNITION OF EXEMPTION GREATER MINNEAPOLIS BUSINESS ALLIANCE

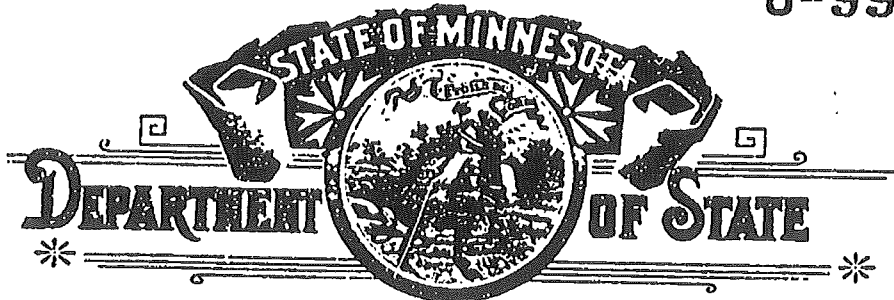
PROPOSED BUDGET FOR THE GREATER MINNEAPOLIS BUSINESS ALLIANCE, OCTOBER 1, 1982 THROUGH SEPTEMBER 30, 1983 (FY83)

Salaries:	\$324,600
Fringe:	64,920
Travel:	17,800
Employment Generating Services:	6,000
Supplies/Operating Costs:	18,000
Rent/Utilities:	11,700
TOTAL	\$443,020

PROPOSED BUDGET FOR THE GREATER MINNEAPOLIS BUSINESS ALLIANCE OCTOBER 1, 1983 THROUGH SEPTEMBER 30, 1984 (FY84)

Salaries:	\$357,060
Fringe:	71,412
Travel:	18,200
Employment Generating Services:	6,000
Supplies/Operating Costs:	19,000
Rent/Utilities:	12,700
TOTAL	\$484,372

U-993



To All To Whom These Presents Shall Come, Greeting:

Whereas, Articles of Incorporation, duly signed and acknowledged under oath, have been recorded in the office of the Secretary of State, on the 14th day of May, A. D. 1982 for the incorporation of

Greater Minneapolis Business Alliance, Incorporated
under and in accordance with the provisions of the Minnesota Nonprofit Corporation Act, Minnesota Statutes, Chapter 317;

Now, Therefore, by virtue of the powers and duties vested in me by law, as Secretary of State of the State of Minnesota, I do hereby certify that the said

Greater Minneapolis Business Alliance, Incorporated
is a legally organized Corporation under the laws of this State.

Witness my official signature hereunto subscribed and the Great Seal of the State of Minnesota hereunto affixed this Fourteenth day of May in the year of our Lord one thousand nine hundred and Eighty-Two


Joan Anderson Howe
Secretary of State.

U-993

F-57, 651

ARTICLES OF INCORPORATION

ARTICLE ONE

The name of this corporation is the Greater Minneapolis Business Alliance, Incorporated.

ARTICLE TWO

The address of its registered office in the State of Minnesota is 15 South Fifth Street in the City of Minneapolis, County of Hennepin, and the name of its registered agent at such address is John C. Bailey.

ARTICLE THREE

The duration of the corporation is perpetual.

ARTICLE FOUR

The corporation is organized pursuant to the Minnesota non-profit corporation act, M.S. Chapter 317 exclusively for the following purposes:

- A. Charitable;
- B. The general objectives of the corporation shall be to advance the educational, civic, sociological and cultural interests of the Greater Minneapolis, Minnesota area. In order to further the accomplishment of these stated general objectives the corporation is formed for the following specific purposes:
 - 1. To promote the growth of the Greater Minneapolis area by encouraging programs of civic, social, cultural and aesthetic atmosphere of the community.
 - 2. To establish means of discovering, adjusting, correcting and preventing abuses or inequities which prevent, impair or are otherwise detrimental to the general public welfare, the general business expansion and the growth of the community.
 - 3. To establish programs which motivate, develop, assist and promote the education, training, development and employment of underprivileged and disadvantaged persons in the Greater Minneapolis area.
 - 4. To support and promote existing educational programs and youth activities in the Greater Minneapolis area.

514088

5. To receive and administer funds for such other scientific, educational, and charitable purposes to accomplish the stated purposes in the interest of the public welfare, and to that end to take and hold, by bequest, devise, gift, purchase, or lease, either absolutely or in trust such objects and purposes as deemed worthy by the corporation; any property, real, personal, or mixed, without limitation as to amount or value, except such limitations, if any, as may be imposed by law; to sell, convey, and dispose of any such property and to invest and reinvest the principal thereof, to deal with and expend the income therefrom for any of the before-mentioned purposes, without limitation, except such limitations, if any, as may be contained in this instrument under which property is received; and as mandated by law; to receive any property, real, personal, or mixed, in trust, under the terms of any will, deed of trust, or other trust instrument for the foregoing purposes (but for no other purposes), and in administering the same to carry out the directions and exercise the power contained in the trust instrument under which the property is received, including the expenditure of the principal, as well as the income, for one or more of such purposes, if authorized or directed in the trust instrument under which it is received; to receive, take title to, hold, and use the proceeds and income of stocks, bonds, obligations, or other securities of any corporation or corporations, domestic or foreign, but only for the herein stated purposes, and, in general, to exercise any, all and every power for which a not-for-profit corporation, organized under the provisions of the corporation laws of Minnesota for scientific, educational, and charitable purposes, all for the public welfare can be authorized to exercise. No part of the activities of this corporation shall include the carrying on of propaganda or otherwise attempting to influence legislation, except as allowed by law, nor shall this corporation in any manner or to any extent participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidates for public office.

ARTICLE FIVE

The corporation shall have no members. Control of the corporation shall be vested in the Board of Directors pursuant to these Articles of Incorporation and the By-laws of the corporation.

ARTICLE SIX

A. The corporation is not organized for pecuniary profit or gain, and it shall have no capital stock and no authority to issue certificates of stock or declare dividends. No part of its net earnings shall inure to the benefit of any member, director, trustee or individual. The balance, if any, of all money received by the corporation from its operations, after payment in full of all debts and obligations of the corporation shall be used and distributed exclusively for carrying out only the purposes of the corporation particularly set forth herein.

B. The Board of Directors may cause the corporation to solicit, collect, receive, accumulate, administer and disburse funds in such a manner as will, in the sole discretion of the Board of Directors, and as limited by law and regulation, most effectively operate to further charitable, scientific, literary and educational purposes, to make contributions to any organization described in Section 501 (c) (3) of the Internal Revenue Code, and all lawful activities incidental to the foregoing purposes, except as restricted herein. The corporation shall neither have nor exercise any power, nor shall it directly or indirectly engage in any activity, that would (1) prevent it from obtaining exemption from Federal Income taxation as a corporation described in Section 501 (c) (3) of the Internal Revenue Code, or (2) cause it to lose such exempt status. The corporation shall (1) not engage in any prohibited transactions as described in Section 501 (c) (3) of the Internal Revenue Code, (2) not accumulate income, or invest income or divert income in a manner endangering its exempt status by virtue of Section 504 of the Internal Revenue Code, and (3) not engage in any other activity which would result in the denial or loss of exempt status as herein described. Notwithstanding the other provisions of the Charter, the corporation shall only conduct or carry on activities permitted to be conducted or carried on by an organization exempt under Section 501 (c) (3) of the Internal Revenue Code and its Regulations, and by any organization's contributions which are deductible under Section 170 (c) (2) of Such Code and Regulations. In the event of dissolution of the corporation, the assets of the corporation shall be distributed, in accordance with a plan of distribution adopted by the Board of Directors, exclusively to charitable, religious, scientific and educational organization(s) which are engaged in affairs substantially similar to those of this corporation, which would qualify under the provisions of Section 501 (c) (3) of the Internal Revenue Code and its Regulations, or to a local or state government or the Federal Government or an agency thereof. All references in these Articles to the Internal Revenue Code or Regulations thereunder refer to the Code and Regulations as they now exist or as they may hereafter be amended.

ARTICLE SEVEN

The corporation shall be authorized to have not less than three (3) nor more than thirty (30) directors. The directors are to be elected in the number of nine (9) in accordance with the Corporate By-Laws at the first meeting of directors.

ARTICLE EIGHT

The names and post office addresses of the incorporators of the corporation and first Board of Directors are as follows:

DeWalt H. Ankeny, Jr.	533 Harrington Road Wayzata, MN
John C. Bailey	348 Margaret Circle Wayzata, MN
Merlin E. Dewing	2340 Cavell Avenue North Minneapolis, MN
Harold G. Haglund	5305 Washburn Avenue South Minneapolis, MN

The aforesaid directors shall hold office until the election and qualification of successor directors.

ARTICLE NINE

The first officers of the corporation shall be as follows:

DeWalt H. Ankeny, Jr.	Chairman of the Board of Directors
Merlin E. Dewing	Vice Chairman of the Board of Directors
John C. Bailey	President
Harold G. Haglund	Treasurer
Norman A. McGrew	Secretary

The aforesaid officers shall serve until the election and qualification of their successors.

IN WITNESS WHEREOF, we have hereunto set our hands this day of December, 1981.

John C. Bailey
John C. Bailey

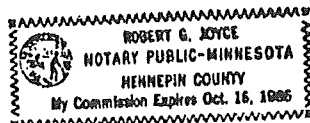
Merlin E. Dewing
Merlin Dewing

Harold G. Haglund
Harold G. Haglund

INCORPORATORS

STATE OF MINNESOTA)
COUNTY OF HENNEPIN) ss

On this 31st day of December, 1981, before me a Notary Public within and for said county and state, personally appeared John C. Bailey, to me known to be one of the incorporators and persons described in and who acknowledge that he executed the foregoing instrument as his free act and deed.



Robert G. Joyce
Notary Public