

Founded in 1852
by Sidney Davy Miller

Sidney T. Miller (1864-1940)
George L. Canfield (1866-1928)
Lewis H. Paddock (1866-1935)
Ferris D. Stone (1882-1945)

WALTER A. PAYNE, III
TEL: (313) 496-7527
FAX: (313) 496-8452
E-MAIL: payne@millercanfield.com

MILLER CANFIELD

MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

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Bloomfield Hills • Detroit
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New York, N.Y.
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AFFILIATED OFFICE:
Pensacola, FL

July 28, 1999

VIA CERTIFIED MAIL
P 143 677 427

Internal Revenue Service
EP/EO Division
P.O. Box 3159
Cincinnati, Ohio 45201

Re: The Hagen Family Foundation

Ladies and Gentlemen:

Pursuant to the enclosed Power of Attorney, enclosed for processing on behalf of the above-captioned charitable organization is a Form 1023, Application for Recognition of Exemption under Section 501(c) (3) of the Internal Revenue Code, and our check in the amount of \$500.00 which represents the required user fee.

Should you have any questions or require further information, please let me know.

Very truly yours,

MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

By: 

Walter A. Payne, III

WAPIII/lac
Enclosure

cc: Mr. David F. Hagen
DELIB:2088318.1\037450-00004

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

Form
(Rev. December 1997)
Department of the Treasury
Internal Revenue Service

▶ See the separate instructions.

For IRS Use Only

Received by:

Name

Telephone

Function

Date / /

Part I Power of Attorney (Please type or print.)**1 Taxpayer information** (Taxpayer(s) must sign and date this form on page 2, line 9.)

Taxpayer name(s) and address

The Hagen Family Foundation
5129 Woodview Court

Dearborn Heights, MI 48126

Social security number(s)

Employer identification
numberDaytime telephone number
(313) 963-6420Applied for
Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Representative(s) must sign and date this form on page 2, Part II.)

Name and address

Walter A. Payne, III
150 W. Jefferson, Suite 2500
Detroit, MI 48226-4415

CAF No. 3205-14956R

Telephone No. (313) 496-7527

Fax No. (313) 496-8452

Check if new: Address Telephone No.

Name and address

CAF No.

Telephone No.

Fax No.

Check if new: Address Telephone No.

Name and address

CAF No.

Telephone No.

Fax No.

Check if new: Address Telephone No.

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

Tax matters

Type of Tax (Income, Employment, Excise, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
Income	1023	1999

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. (See instruction for Line 4-Specific uses not recorded on CAF.) ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative unless specifically added below, or the power to sign certain returns (see instruction for Line 5-Acts authorized).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner of a partnership is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2 unless you check one or more of the boxes below.

- a If you want the first representative listed on line 2 to receive the original, and yourself a copy, of such notices or communications, check this box ☐
- b If you also want the second representative listed to receive a copy of such notices and communications, check this box ☐
- c If you do not want any notices or communications sent to your representative(s), check this box ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

David F. Hagen
Signature

7/26/99
Date

President
Title (if applicable)

DAVID F. HAGEN
Print Name

Signature

Date

Title (if applicable)

Print Name

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer - a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer - an unenrolled return preparer under section 10.7(c)(viii) of Treasury Department Circular No. 230.

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.**

Designation - Insert above letter (a-h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date
a	Michigan	<u>Walter A. Payne, III</u>	7/26/99
		Walter A. Payne, III	

MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

150 W. JEFFERSON, SUITE 2500
DETROIT, MI 48226-4415

FORT AT WASHINGTON
COMERICA BANK - DETROIT
DETROIT, MICHIGAN

74-478
724

No. 196534

CHECK NO.

CHECK DATE

VENDOR NO.

196534

07/28/99

VOID AFTER 90 DAYS

PAY

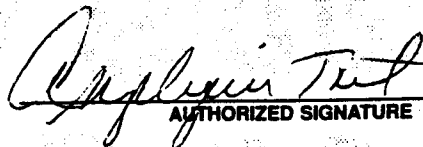
\$500 and 00 /100 Dollars

\$500.00

MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

PAY
TO THE
ORDER
OF

Internal Revenue Service


AUTHORIZED SIGNATURE


AUTHORIZED SIGNATURE

⑈196534⑈ ⑆072404786⑆ 3191006232⑈

**User Fee for Exempt Organization
Determination Letter Request**

For IRS Use Only

Form

(Rev. January 1998)

Department of the Treasury
Internal Revenue Service

▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)

Control number _____

Amount paid _____

User fee screener _____

Name of organization

2 Employer Identification Number

The Hagen Family Foundation

Applied for

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request.

Fee

a ☐ Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or

- A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years

▶ \$150

Note: If you checked box 3a, you must complete the Certification below.

Certification

I certify that the annual gross receipts of _____

name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

b ☒ Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or

- A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years.

▶ \$500

c ☐ Group exemption letters

▶ \$500

Application for Recognition of Exemption

OMB No 1545-0056

Under Section 501(c)(3) of the Internal Revenue Code

Note: If exempt status is approved, this application will be open for public inspection

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist in the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) The Hagen Family Foundation		2 Employer identification number (EIN) (If none, see the Specific Instructions .) See Exhibit A.
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed Walter A. Payne, III (313) 496-7527
1c Address (number and street) 5129 Woodview Court	Room/Suite	4 Month the annual accounting period ends December
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I. Dearborn Heights, MI 48126		5 Date incorporated or formed
1e Web site address		6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see the Specific Instructions).		
9 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See **Specific Instructions** for Part I, Line 10.) See also Pub. 557 for examples of organizational documents.)

- a ☒ Corporation- Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws. **See Exhibits B & C.**
- b ☐ Trust- Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association- Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

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

Base
gn
Here
David F. Hagen
(Signature)
David F. Hagen President
(Type or print name and title or authority of signer)
7/26/99
(Date)

For Paperwork Reduction Act Notice, see instr.

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See Statement No. 1 attached.

- 2 What are or will be the organization's sources of financial support? List in order of size.

See Statement No. 2 attached.

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

See Statement No. 3 attached.

Part II Activities and Operational Information (Continued)**4** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

See Statement No. 4 attached.

b Annual compensation

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 Instructions for Part II, Line 4d.)

☒ Yes

☐ No

If "Yes," explain.

See Statement No. 5 attached.

Does the organization control or is it controlled by any other organization?

☐ Yes

☒ No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

☐ Yes

☒ No

If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

☐ Yes

☒ No

If "Yes," explain fully and identify the other organizations involved.

7 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.

Part II Activities and Operational Information (Continued)

- 8 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. If none, indicate "N/A."

N/A

- 9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? ☐ Yes ☒ No

- 10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No

- b Is the organization a party to any leases? ☐ Yes ☒ No
If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

See Statement No. 6 attached.

- 11 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.

See Statement No. 7 attached.

- b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

See Statement No. 7 attached.

- What benefits do (or will) the members receive in exchange for their payment of dues?

See Statement No. 7 attached.

- 12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? ☒ N/A ☐ Yes ☐ No
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

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

- 13 Does or will the organization attempt to influence legislation? ☐ Yes ☒ No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

- 14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? ☐ Yes ☒ No
If "Yes," explain fully.

Part III Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? ☒ Yes ☐ No
If you answer "Yes," do not answer questions on lines 2 through 6 below.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions - You are not required to file an exemption application within 15 months if the organization:

- ☐ a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions** ;
- ☐ b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- ☐ c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☐ No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

- 4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

- 5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? ☐ Yes ☐ No

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.

For Paperwork Reduction Act Notice, see the instr.

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?

☒

Yes (Answer question 8.)

☐

No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

☐

Yes (Complete Schedule E.)

☒

No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

a ☐ As a church or a convention or association of churches Sections 509(a)(1) and 170(b)(1)(A)(i)
(CHURCHES MUST COMPLETE SCHEDULE A.)

b ☐ As a school (MUST COMPLETE SCHEDULE B.) Sections 509(a)(1) and 170(b)(1)(A)(ii)

c ☐ As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.) Sections 509(a)(1) and 170(b)(1)(A)(iii)

d ☐ As a governmental unit described in section 170(c)(1). Sections 509(a)(1) and 170(b)(1)(A)(v)

e ☐ As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.) Section 509(a)(3)

f ☐ As being organized and operated exclusively for testing for public safety. Section 509(a)(4)

g ☐ As being operated for the benefit of a college or university that is owned or operated by a governmental unit. Sections 509(a)(1) and 170(b)(1)(A)(iv)

h ☐ As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. Sections 509(a)(1) and 170(b)(1)(A)(vi)

i ☐ As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). Section 509(a)(2)

j ☐ The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification. Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2)

If you checked one of the boxes a through f in question 9, go to question 14.

If you checked box g in question 9, go to questions 11 and 12.

If you checked box h, i, or j, in question 9, go to question 10.

Part III Technical Requirements (Continued)

10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?

☐

Yes—Indicate whether you are requesting:

☐

A definitive ruling. (Answer questions 11 through 14.)

☐

An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)

☐

No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, Statement of Revenue and Expenses, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☐ and:

- a Enter 2% of line 8, column (e), Total, of Part IV-A.
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

13 If you are requesting a definitive ruling under section 509(a)(2), check here ☐ and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**.)
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		X	I

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Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From to	(b) -----	(c) -----	(d) -----	
R e v e n u e	1 Gifts, grants, and contributions received (not including unusual grants-see the instructions)					
	2 Membership fees received					
	3 Gross investment income (see instructions for definition)					
	4 Net income from organization's unrelated business activities not included on line 3					
	5 Tax revenues levied for and either paid to or spent on behalf of the organization					
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					
	8 Total (add lines 1 through 7)					
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22.					
	10 Total (add lines 8 and 9)					
	11 Gain or loss from sale of capital assets (attach schedule)					
	12 Unusual grants					
	13 Total revenue (add lines 10 through 12)					
E x p e n s e s	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
	16 Disbursements to or for benefit of members (attach schedule)					
	17 Compensation of officers, directors, and trustees (attach schedule)					
	18 Other salaries and wages					
	19 Interest					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Other (attach schedule)					
	23 Total expenses (add lines 14 through 22)					
24 Excess of revenue over expenses (line 13 minus line 23)						

Part IV Financial Data (Continued) See Statement No. 8 attached.

B. Balance Sheet (at the end of the period shown)		Current tax year Date
Assets		
1	Cash	1
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach schedule)	4
5	Corporate stocks (attach schedule)	5
6	Mortgage loans (attach schedule)	6
7	Other investments (attach schedule)	7
8	Depreciable and depletable assets (attach schedule)	8
9	Land	9
10	Other assets (attach schedule)	10
11	Total assets (add lines 1 through 10)	11
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc., payable	13
14	Mortgages and notes payable (attach schedule)	14
15	Other liabilities (attach schedule)	15
16	Total liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets.	17
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation ☐

For Paperwork Reduction Act Notice, see the instr

THE HAGEN FAMILY FOUNDATION

FORM 1023

STATEMENT NO. 1

Part II, Item 1. Activities and Operational Information

The Hagen Family Foundation (the "Foundation") was incorporated as a Michigan nonprofit corporation on the 27th of July, 1999. The Foundation was established to function as a family or private foundation, whose activities are anticipated to be limited to the receipt of gifts, grants and contributions; the investment of such contributions; and the making of grants and similar distributions to organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code").

The Foundation intends to make distributions annually, which are at least equal to the required distributable amount under Section 4942 of the Code, to other tax-exempt organizations within Section 501(c)(3) of the Code. While the Foundation's grant making program is subject to ongoing refinements and may change over time. It is not anticipated that the Foundation will make grants to other private foundations; however, if it does do so, the Foundation will exercise expenditure responsibility as required by Section 4945 of the Code. In addition, it is not anticipated that the organization will make grants to individuals prohibited by Section 4945 of the Code unless it has received advance approval of the award guidelines and procedures from the Internal Revenue Service. All grantees will be selected and approved by the Board of Directors of the Foundation, and the review process will included obtaining the grantees' IRS determination letter (or suitable substitute documentation) that it is a tax-exempt public charity. In summary, the Foundation anticipates complying with all the requirements of the Code applicable to private foundations at all times.

Accordingly, the Foundation will operate as a grant making private foundation that will make distributions to one or more public charities. These activities are clearly within the scope of Section 501(c)(3) of the Code and, therefore, it is appropriate to issue a determination letter that the organization is tax-exempt under Section 501(c)(3) of the Code.

THE HAGEN FAMILY FOUNDATION

FORM 1023

STATEMENT NO. 2

Part II, Item 2. Sources of Financial Support.

The Foundation's sources of financial support is expected to consist of the following:

1. Gifts, grants, and contributions; and
2. Investment income.

THE HAGEN FAMILY FOUNDATION

FORM 1023

STATEMENT NO. 3

Part II, Item 3. Fundraising Program.

The Foundation does not anticipate that it will initiate a fundraising program inasmuch as the Foundation is expected to be funded solely by the members of one family.

THE HAGEN FAMILY FOUNDATION

FORM 1023

STATEMENT NO. 4

Part II, Item 4 - Governing Body.

a Names, addresses, and titles of officers, directors, trustees, etc.	Annual Compensation ¹
David F. Hagen ² 5129 Woodview Court Dearborn Heights, MI 48126-2617	-0-
Virginia L. Hagen ³ 5129 Woodview Court Dearborn Heights, MI 48126-2617	-0-

¹ These persons will not be compensated for their services as directors and officers of the Foundation. However, reasonable expenses incurred on behalf of the Foundation (e.g., mileage) may be reimbursed from Foundation monies.

² Member, Director and President.

³ Member, Director, Vice President, Treasurer, and Secretary.

THE HAGEN FAMILY FOUNDATION

FORM 1023

STATEMENT NO. 5

Part II, Item 4d. Disqualified Persons.

Due to their funding of the Foundation and their family relationships, both David F. Hagen and Virginia L. Hagen (and members of their family) will be disqualified persons with respect to the Foundation.

THE HAGEN FAMILY FOUNDATION

FORM 1023

STATEMENT NO. 6

Part II, Item 10b. Management Agreements.

The Foundation does not anticipate having any leases for the foreseeable future. However, the Foundation will likely retain professionals for specific management functions such as investment management, accounting and tax return preparation, legal matters, and perhaps grant screening. The terms of these contracts will be usual and customary for contracts of this nature.

THE HAGEN FAMILY FOUNDATION

FORM 1023

STATEMENT NO. 7

Part II, Item 11. Memberships.

As a matter of Michigan nonprofit corporation law, the Foundation is a membership organization. This means that the members have governance rights similar to shareholders in a for-profit corporation, including the right to elect directors, approve significant corporate changes, and amend the Articles of Incorporation. However, there is no right to dividends or other corporate distributions. The use of a membership form has been undertaken solely for corporate governance purposes and no fees are paid for membership, no members will be solicited, and there are no benefits to members other than those flowing from Michigan law described above. Thus, the membership form is for governance purposes only and is not for fundraising or similar purposes.

THE HAGEN FAMILY FOUNDATION - STATEMENT NO. 8

FINANCIAL DATA:

	12/31/99	12/31/00	12/31/01	12/31/02
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Revenues and Expenses:

Contributions	\$698,800.66	\$905,139.29	\$793,084.65	\$602,975.40
Earnings (at 8%)	\$27,952.03	\$55,725.93	\$128,767.81	\$193,776.07
Total	\$726,752.69	\$960,865.22	\$921,852.46	\$796,751.47
Grants (at 5%)	\$18,168.82	\$34,828.71	\$80,479.88	\$121,110.04
Investment Management (at 1.5%)	\$5,450.65	\$10,448.61	\$24,143.96	\$36,333.01
Formation/Legal/Fees	\$4,750.00	\$500.00	\$500.00	\$500.00
Tax Return	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00
Excise Tax	\$559.04	\$1,114.52	\$2,575.36	\$3,875.52
Total	\$30,178.50	\$48,141.84	\$108,949.20	\$163,068.58
Excess of Revenues Over Expenses	\$696,574.18	\$912,723.38	\$812,903.26	\$633,682.89

Assets, Liabilities and Fund Balance

Cash	\$1,574.18	\$1,597.57	\$1,200.83	\$1,883.72
Investments	\$695,000.00	\$1,608,000.00	\$2,421,000.00	\$3,054,000.00
Total Assets	\$696,574.18	\$1,609,597.57	\$2,422,200.83	\$3,055,883.72
Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance	\$696,574.18	\$1,609,597.57	\$2,422,200.83	\$3,055,883.72
Total Liabilities and Fund Balance	\$696,574.18	\$1,609,597.57	\$2,422,200.83	\$3,055,883.72

THE HAGEN FAMILY FOUNDATION

FORM 1023

EXHIBIT A

FORM SS-4, APPLICATION FOR EMPLOYER IDENTIFICATION NUMBER

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches,
government agencies, certain individuals, and others. See instructions.)

EIN

OMB No. 1545-0003

► Keep a copy for your records.

1 Name of applicant (legal name) (see instructions)

The Hagen Family Foundation

2 Trade name of business (if different from name on line 1)

3 Executor, trustee, "care of" name

4a Mailing address (street address) (room, apt., or suite no.)

5a Business address (if different from address on lines 4a and 4b)

5129 Woodview Court

4b City, state, and ZIP code

5b City, state, and ZIP code

Dearborn Heights, MI 48126

6 County and state where principal business is located

7 Name of principal officer, general partner, grantor, owner, or trustor-SSN or ITIN may be required (see instructions) ►

David F. Hagen SSN 384-36-1632

8a Type of entity (Check only one box.) (see instructions)

Caution: If applicant is a limited liability company, see the instructions for line 8a.

☐ Sole proprietor (SSN)

☐ Estate (SSN of decedent)

☐ Partnership

☐ Personal service corp.

☐ Plan administrator (SSN)

☐ REMIC

☐ National Guard

☐ Other corporation (specify) ►

☐ State/local government

☐ Farmers' cooperative

☐ Trust

☐ Church or church-controlled organization

☐ Federal government/military

☒ Other nonprofit organization (specify) ► 501(c)(3) charity (enter GEN if applicable)

☐ Other (specify) ►

8b If a corporation, name the state or foreign country
(if applicable) where incorporated

State

Foreign country

Michigan

9 Reason for applying (Check only one box.) (see instructions)

☐ Banking purpose (specify purpose) ►

☒ Started new business (specify type) ► Nonprofit
charitable corporation

☐ Changed type of organization (specify new type) ►

☐ Hired employees (Check the box and see line 12.)

☐ Purchased going business

☐ Created a pension plan (specify type) ►

☐ Created a trust (specify type) ►

☐ Other (specify) ►

10 Date business started or acquired (month, day, year) (see instructions)

11 Closing month of accounting year (see instructions)

December

12 First date wages or annuities were paid or will be paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) ►

13 Highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter -0-. (see instructions) ►

Nonagricultural

Agricultural

Household

0

0

0

14 Principal activity (see instructions) ► Grantmaking private foundation

15 Is the principal business activity manufacturing?

☐ Yes

☒ No

If "Yes," principal product and raw material used ►

16 To whom are most of the products or services sold? Please check one box.

☐ Business (wholesale)

☐ Public (retail)

☐ Other (specify) ►

☒ N/A

17a Has the applicant ever applied for an employer identification number for this or any other business?

☐ Yes

☒ No

Note: If "Yes," please complete lines 17b and 17c.

17b If you checked "Yes" on line 17a, give applicant's legal name and trade name shown on prior application, if different from line 1 or 2 above.

Legal name ►

Trade name ►

17c Approximate date when and city and state where the application was filed. Enter previous employer identification number if known.

Approximate date when filed (mo., day, year)

City and state where filed

Previous EIN

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Business telephone number

Name and title (Please type or print clearly.) ► David F. Hagen, President

(313) 496-7527

Fax telephone number (include area code)

(313) 496-8452

Signature ►

David F. Hagen

Date ► 7/26/99

Note: Do not write below this line. For official use only.

Please leave

Geo.

Ind.

Class

Size

Reason for applying

Blank ►

THE HAGEN FAMILY FOUNDATION

FORM 1023

EXHIBIT B

ARTICLES OF INCORPORATION

Michigan Department of Consumer and Industry Services

Filing Endorsement

*This is to Certify that the ARTICLES OF INCORPORATION – NONPROFIT
for*

THE HAGEN FAMILY FOUNDATION

ID NUMBER: 751456

received by facsimile transmission on July 27, 1999 is hereby endorsed

Filed on July 27, 1999 by the Administrator.

*The document is effective on the date filed, unless a
subsequent effective date within 90 days after
received date is stated in the document.*

*In testimony whereof, I have hereunto set my
hand and affixed the Seal of the Department,
in the City of Lansing, this 27th day
of July, 1999.*

Julie Croll

, Director

Corporation, Securities and Land Development Bureau



ARTICLES OF INCORPORATION
OF
THE HAGEN FAMILY FOUNDATION

These Articles of Incorporation are signed by the incorporator for the purpose of forming a nonprofit corporation pursuant to the provisions of Act 162, Public Acts of 1982, as follows:

ARTICLE I

The name of the corporation is The Hagen Family Foundation.

ARTICLE II

1. The purposes for which the corporation is organized are as follows:

(a) To operate and act exclusively for charitable, educational, religious, literary or scientific purposes and/or to lessen the financial burdens of government by carrying out a grant-making program in support of other tax-exempt organizations.

(b) To receive and administer assets exclusively for charitable, educational, religious, literary or scientific purposes, and/or to lessen the financial burdens of government by carrying out a grant-making program in support of other tax-exempt organizations.

(c) To conduct any and all such activities and exercise any and all such powers as are necessary to the achievement of the foregoing and in furtherance of the purposes of the corporation.

2. Notwithstanding any other provision of these Articles, the corporation shall not carry on any activity not permitted to be carried on (i) by an organization which is described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws (the "Code"), and which is exempt from Federal income tax under Section 501(a) of the Code or (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Code.

3. No substantial part of the activities of the corporation shall be to carry on propaganda or otherwise attempt to influence legislation.

4. The corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or against any candidate for public office.

5. No substantial part of the activities of the corporation shall consist of providing commercial-type insurance.

ARTICLE III

1. The corporation is organized upon a nonstock basis.
2. The assets, which the corporation possesses, are:
Real Property - None
Personal Property - None
3. The corporation is to be financed by gifts, grants and contributions.
4. The corporation is organized on a membership basis.

ARTICLE IV

1. The address and the mailing address of the registered office is:
150 W. Jefferson, Suite 2500
Detroit, Michigan 48226-4415
2. The name of the resident agent at the registered office is:
Walter A. Payne, III

ARTICLE V

The name and address of the incorporator are as follows:

<u>Name</u>	<u>Residence or Business Address</u>
Walter A. Payne, III	150 W. Jefferson, Suite 2500 Detroit, Michigan 48226-4415

ARTICLE VI

The duration of the corporation is perpetual.

ARTICLE VII

1. The term "volunteer director" shall have the same definition as set forth in Section 110(2) of the Act, as the same presently exists or may hereafter be amended (the "Act").
2. To the fullest extent permitted under Section 209(c) of the Act, a volunteer director or volunteer officer of the corporation shall not be personally liable to the Corporation or its members for monetary damages for breach of the volunteer director's or officer's fiduciary

duty. However, this provision does not eliminate or limit the liability of a volunteer director or officer for any of the following:

- (a) a breach of the volunteer director's or officer's duty of loyalty to the Corporation or its members;
- (b) acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law;
- (c) a violation of Section 551(1) of the Act;
- (d) a transaction from which the volunteer director or officer derived an improper personal benefit;
- (e) an act or omission occurring before the date that this Article becomes effective in accordance with the pertinent provisions of the Act; or
- (f) an act or omission that is grossly negligent.

Any volunteer director or officer of the corporation shall only be personally liable for monetary damages for a breach of fiduciary duty as a director or officer to the corporation or its members to the extent set forth in this Section 2.

3. To the fullest extent permitted under Section 209(d) of the Act, the Corporation assumes all liability to any person other than the corporation or its members for all acts or omissions of a volunteer director occurring on or after the date this Article becomes effective in accordance with the pertinent provisions of the Act, incurred in the good faith performance of the volunteer director's duties as such. A claim for monetary damages for a breach of a volunteer director's duty to any person other than the corporation or its members shall not be brought or maintained against a volunteer director; but such a claim shall be brought or maintained instead against the corporation, which shall be liable for the breach of the volunteer director's duty. Notwithstanding anything to the contrary immediately above, this Section 3 shall apply and have force only if, and as long as, the corporation is exempt from Federal income tax pursuant to Section 501(c)(3) of the Code or is eligible to be exempt from Federal income tax pursuant to Section 501(c)(3) of the Code.

4. Any repeal, amendment or other modification of this Article shall not adversely affect any right or protection of any director or officer of the corporation existing at the time of such repeal, amendment or other modification. If the Act is amended after this Article becomes effective, then the liability of directors and officers shall be eliminated or limited to the fullest extent permitted by the Act as so amended.

5. Notwithstanding anything in this Article to the contrary, the corporation shall not be required to assume any liability or otherwise be liable or make any payment, to the extent such would constitute an act of "self-dealing" as defined in Section 4941 of the Code, or a "taxable expenditure" as defined in Section 4945 of the Code.

ARTICLE VIII

1. As used in this Article the term "nondirector volunteer" shall have the same definition as set forth in the Act.

2. To the fullest extent permitted by the Act the corporation assumes the liability for all acts or omissions of the corporation's volunteer directors, volunteer officers, or other volunteer occurring on or after the date this Article becomes effective in accordance with the pertinent provisions of the Act if all of the following are met:

(a) The volunteer was acting or reasonably believed he or she was acting within the scope of his or her authority.

(b) The volunteer was acting in good faith.

(c) The volunteer's conduct did not amount to gross negligence or willful and wanton misconduct.

(d) The volunteer's conduct was not an intentional tort.

(e) The volunteer's conduct was not a tort arising out of the ownership, maintenance, or use of a motor vehicle for which tort liability may be imposed as provided in section 3135 of the insurance code of 1956, Act No. 218 of the Public Acts of 1956, being section 500.3135 of the Michigan Compiled Laws.

3. It is the intention and purpose of this Article that by reason of the foregoing provisions a claim for monetary damages for a volunteer's acts or omissions shall not be brought or maintained against a volunteer but shall be brought and maintained against the Corporation.

4. Any repeal, amendment or modification of this Article shall not adversely affect any right or protection of a volunteer of the corporation existing at the time of such repeal, amendment or other modification. If the Act is amended after this Article becomes effective, then the liability of volunteers shall be eliminated or limited to the fullest extent permitted by the Act as so amended.

5. Notwithstanding anything in this Article to the contrary, the corporation shall not be required to assume any liability or otherwise be liable or make any payment, to the extent such would constitute an act of "self-dealing" as defined in Section 4941 of the Code, or a "taxable expenditure" as defined in Section 4945 of the Code.

ARTICLE IX

1. No part of the net earnings of the corporation shall be distributed to, or inure to the benefit of, any director or officer of the corporation, contributor or individual as prohibited

by Section 501(c)(3) of the Code, the Michigan General Sales Tax Act or the Michigan Use Tax Act.

3. In the event the corporation is determined to be a "private foundation", as that term is defined in Section 509(a) of the Code, then for the purpose of complying with the requirements of Section 508(c) of the Code, the corporation shall:

(b) Not engage in any act of self-dealing as defined in Section 4941 of the Code;

(d) Not make any investments in such manner as to subject it to tax under Section 4944 of the Code; and

I, the sole incorporator, sign my name this 26th day of July 1999.

THE HAGEN FAMILY FOUNDATION

FORM 1023

EXHIBIT C

BYLAWS

BYLAWS
OF
THE HAGEN FAMILY FOUNDATION
(a Michigan nonprofit corporation)

ARTICLE I

OFFICES

SECTION 1. REGISTERED OFFICE. The initial registered office shall be in the City of Detroit, County of Wayne, and State of Michigan.

SECTION 2. OTHER OFFICES. The corporation may also have offices at such other places both in and outside the State of Michigan as the board of directors may from time to time determine or the business of the corporation may require.

ARTICLE II

PURPOSE

SECTION 1. GENERAL. The purposes of the corporation are as set forth in Article II of the articles of incorporation of the corporation.

ARTICLE III

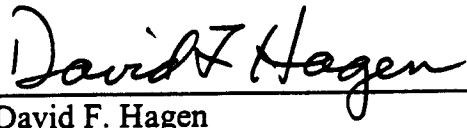
MEMBERS

SECTION 1. NUMBER, QUALIFICATION, TERM, AND METHOD OF SELECTION. David F. Hagen and Virginia L. Hagen shall initially be the sole members of the corporation. Thereafter, said David F. Hagen and Virginia L. Hagen shall have the right during their lifetimes to appoint and remove other persons as members of the corporation upon such terms and conditions not inconsistent with the articles of incorporation of the corporation or these bylaws as they shall in their sole discretion determine. Upon the termination of the membership of said, David F. Hagen and Virginia L. Hagen the remaining member shall have the right during his or her lifetime to appoint and remove other persons as members of the corporation upon such terms and conditions not inconsistent with the articles of incorporation of the corporation or these bylaws as he or she shall in his or her sole discretion. The number of members of the corporation shall be not less than one (1) or more than five (5). Membership in the corporation shall not be transferable and shall be terminated by death, resignation, removal, or expiration of a term of membership. A member of the corporation shall have no liquidation or distribution rights by virtue of being a member of the corporation. Upon the death of the survivor of David F. Hagen and Virginia L. Hagen, the then remaining members of the corporation shall serve for one-year terms and shall elect their successors by majority vote. If

BYLAWS CERTIFICATE

The undersigned certifies that he is the President of The Hagen Family Foundation, a Michigan nonprofit corporation (herein called the "Foundation"); that attached hereto is a complete and correct copy of the Bylaws of the Foundation; and that said Bylaws have not been amended, modified, rescinded or revoked and are in full force and effect on the date hereof.

This certificate is executed as of the 26th day of July, 1999.



David F. Hagen

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upon the death of the survivor of David F. Hagen and Virginia L. Hagen there shall be no other members of the corporation, the members of the board of directors shall become the members of the corporation and shall serve for one-year terms and shall elect their successors by majority vote. Upon the death of the survivor of David F. Hagen and Virginia L. Hagen, members may be removed by a majority vote of the members and vacancies shall be filled by a majority vote of the remaining members to serve for the remaining term of the vacancy. Upon the death of the survivor of David F. Hagen and Virginia L. Hagen, the members may increase their number up to five (5) by majority vote. A member shall serve for the term for which he or she is elected and until his or her successor is elected and qualified, or until his or her resignation or removal. A member may resign by written notice to the corporation. The resignation is effective upon its receipt by the corporation or a later time as set forth in the notice of resignation. Members may serve continuous terms.

SECTION 2. PLACE OF MEETING. All meetings of the members of the corporation shall be held at the registered office or such other place, either within or without the State of Michigan, as may be determined from time to time by the board of directors.

SECTION 3. ANNUAL MEETING OF MEMBERS. The annual meeting of members for election of directors and for such other business as may properly come before the meeting, commencing with the year 2000 shall be held on the fifteenth day of August, if not a legal holiday, and if a legal holiday, then on the next business day following, at 9:30 a.m. local time, or at such other date and time as shall be determined from time to time by the board of directors, unless such action is taken by written consent as provided in Section 13 of this Article. If the annual meeting is not held on the date designated therefor, the board of directors shall cause the meeting to be held as soon thereafter as convenient.

SECTION 4. ORDER OF BUSINESS AT ANNUAL MEETING. The order of business at the annual meeting of the members shall be as follows as applicable:

- (a) Reading of notice and proof of mailing,
- (b) Reports of officers,
- (c) Election of directors,
- (d) Transaction of other business mentioned in the notice,
- (e) Adjournment.

provided that, in the absence of any objection, the presiding officer may vary the order of business at his or her discretion.

SECTION 5. NOTICE OF MEETING OF MEMBERS. Except as otherwise provided in the Michigan Nonprofit Corporation Act (the "Act"), written notice of the time, place and purpose of a meeting of members shall be given not less than ten (10) nor more than sixty (60) days before the date of the meeting, either personally or by mail, to each member of record entitled to vote at the meeting. When a meeting is adjourned to another time and place, it is not necessary to give notice to the adjourned meeting if the time and place to which the meeting is

adjourned are announced at the meeting at which the adjournment is taken and at the adjourned meeting only such business is transacted as might have been transacted at the original meeting. However, if after the adjournment the board of directors fixes a new record date for the adjourned meeting, a notice of the adjourned meeting shall be given to each member of record on the new record date entitled to vote at the meeting.

SECTION 6. LIST OF MEMBERS ENTITLED TO VOTE. The officer or agent having charge of the membership records of the corporation shall make and certify a complete list of the members entitled to vote at a members' meeting or any adjournment thereof. The list shall:

- (a) Be arranged alphabetically with the address of each member.
- (b) Be produced at the time and place of the meeting.
- (c) Be subject to inspection by any member during the whole time of the meeting.
- (d) Be prima facie evidence as to who are the members entitled to examine the list or to vote at the meeting.

SECTION 7. SPECIAL MEETING OF MEMBERS. A special meeting of members may be called at any time by the chief executive officer of the corporation or by a majority of the members or the board of directors then in office, or not less than ten percent (10%) of all the members entitled to vote at a meeting. The method by which such meeting may be called is as follows: Upon receipt of a specification in writing setting forth the date and objects of such proposed special meeting, signed by the president, or by a majority of the members or the board of directors then in office, or by members as above provided, the secretary of the corporation shall prepare, sign and mail the notices requisite to such meeting.

SECTION 8. QUORUM OF MEMBERS. Unless a greater or lesser quorum is provided in the articles of incorporation, in a bylaw adopted by the members, or in the Act, members entitled to cast a majority of the votes at a meeting constitute a quorum at the meeting. The members present in person or by proxy at such meeting may continue to do business until adjournment, notwithstanding the withdrawal of enough members to leave less than a quorum. Whether or not a quorum is present, the meeting may be adjourned by a majority vote of the members present.

SECTION 9. VOTE OF MEMBERS. Each member is entitled to one (1) vote on each matter submitted to a vote. A vote may be cast either orally or in writing. When an action, other than the election of directors, is to be taken by vote of the members, it shall be authorized by a majority of the votes cast by the members entitled to vote thereon, unless the articles of incorporation or the Act require a greater plurality. Directors shall be elected by a plurality of the votes cast at an election.

SECTION 10. RECORD DATE FOR DETERMINATION OF MEMBERS. For the purpose of determining members entitled to notice of and to vote at a meeting of members or an adjournment thereof, or to express consent to or dissent from a proposal without a meeting, or for the purpose of any other action, the board of directors may fix, in advance, a date as the record date for any such determination of members. The date shall be neither more than sixty (60) nor

less than ten (10) days before the date of the meeting, nor more than sixty (60) days before any other action. If a record date is not fixed (a) the record date for determination of members entitled to notice of or to vote at a meeting of members shall be the close of business on the day next preceding the day on which notice is given, or, if no notice is given, the day next preceding the day on which the meeting is held, and (b) the record date for determining members for any purpose other than that specified in subdivision (a) shall be the close of business on the day on which the resolution of the board relating thereto is adopted. When a determination of members of record entitled to notice of or to vote at a meeting of members has been made as provided in this Section, the determination applies to any adjournment of the meeting, unless the board of directors fixes a new record date under this Section for the adjourned meeting.

SECTION 11. PROXIES. A member entitled to vote at a meeting of members or to express consent or dissent without a meeting may authorize one or more other persons to act for him or her by proxy. A proxy shall be signed by the member or his or her authorized agent or representative. A proxy is not valid after the expiration of three (3) years from its date unless otherwise provided in the proxy.

SECTION 12. INSPECTORS OF ELECTION. The board of directors, in advance of members' meeting, may appoint one (1) or more inspectors of election to act at the meeting or any adjournment thereof. If inspectors are not so appointed, the person presiding at members' meeting may, and on request of a member entitled to vote thereat shall, appoint one (1) or more inspectors. In case a person appointed fails to appear or act, the vacancy may be filled by appointment made by the board of directors in advance of the meeting or at the meeting by the person presiding thereat. The inspectors shall determine the members entitled to vote, the members entitled to vote represented at the meeting, the existence of a quorum, the validity and effect of proxies, and shall receive votes, ballots or consents, hear and determine challenges and questions arising in connection with the right to vote, count and tabulate votes, ballots or consents, determine the result, and do such acts as are proper to conduct the election or vote with fairness to all members. On request of the person presiding at the meeting or a member entitled to vote thereat, the inspectors shall make and execute a written report to the person presiding at the meeting of any of the facts found by them and matters determined by them. The report is prima facie evidence of the facts stated and of the vote as certified by the inspectors.

SECTION 13. CONSENT OF MEMBERS IN LIEU OF MEETING. The articles of incorporation may provide that any action required or permitted by the Act to be taken at an annual or special meeting of members may be taken without a meeting, without prior notice and without a vote, if a consent in writing, setting forth the action so taken, is signed by members having not less than the minimum number of votes that would be necessary to authorize or take the action at a meeting at which all members entitled to vote thereon were present and voted. Prompt notice of the taking of the corporate action without a meeting by less than unanimous written consent shall be given to members who have not consented in writing. Any action required or permitted by the Act to be taken at an annual or special meeting of members may be taken without a meeting, without prior notice and without a vote, if all the members entitled to vote thereon consent thereto in writing.

SECTION 14. PARTICIPATION IN MEETING BY TELEPHONE. By oral or written permission of a majority of the members, a member may participate in a meeting of members by

conference telephone or similar communications equipment by which all persons participating in the meeting may hear each other if all participants are advised of the communications equipment and the names of the participants in the conference are divulged to all participants. Participation in a meeting pursuant to this Section constitutes presence in person at the meeting.

ARTICLE IV

DIRECTORS

SECTION 1. NUMBER AND TERM OF DIRECTORS. The number of directors that shall constitute the whole board shall be not less than one (1) or more than five (5). The first board shall consist of five (2) directors. Thereafter, the number of directors which shall constitute the board of directors for each ensuing year shall be determined at the annual meeting by vote of the members prior to such election; provided, however, that if a motion is not made and carried to increase or decrease the number of directors, the board shall consist of the same number of directors as were elected for the preceding year. The members may also increase or decrease the number of directors at any meeting of the members or by a written consent in lieu thereof. Either the members or the board of directors may fill the vacancy caused by an increase in the number of directors. The first board of directors shall hold office until the first annual meeting of members. At the first annual meeting of members and at each annual meeting thereafter, the members shall elect directors to hold office until the succeeding annual meeting, except in the case of classification of directors as permitted by the Act. A director shall hold office for the term for which he or she is elected and until his or her successor is elected and qualified, or until his or her resignation or removal. Directors need not be members and may serve continuous terms.

SECTION 2. VACANCIES. Unless otherwise limited by the articles of incorporation, a vacancy occurring in the board may be filled by the affirmative vote of the majority of the remaining directors, though less than a quorum of the board. A directorship to be filled because of an increase in the number of directors, or to fill a vacancy, may be filled by the board for a term of office continuing only until the next election of directors by the members. If because of death, resignation, or other cause, a corporation has no directors in office, an officer, a member, an executor, administrator, trustee, or guardian of a member, or other fiduciary entrusted with like responsibility for the person or estate of a member, may call a special meeting of members in accordance with the articles of incorporation or these bylaws.

SECTION 3. REMOVAL. The members may remove one (1) or more directors with or without cause unless the articles of incorporation provide that directors may be removed only for cause. The vote for removal shall be by a majority of members entitled to vote at an election of directors, unless the articles of incorporation require a higher vote for removal without cause.

SECTION 4. RESIGNATION. A director may resign by written notice to the corporation. The resignation is effective upon its receipt by the corporation or a later time as set forth in the notice of resignation.

SECTION 5. POWERS. The board of board of directors shall manage the business and affairs of the corporation except as otherwise provided in the Act or in the articles of incorporation.

SECTION 6. LOCATION OF MEETINGS. Regular or special meetings of the board of directors may be held either in or outside the State of Michigan.

SECTION 7. ORGANIZATION MEETING OF BOARD. The first meeting of each newly elected board of directors shall be held at the place of holding the annual meeting of members, and immediately following the same, for the purpose of electing officers and transacting any other business properly brought before it, provided that the organization meeting in any year may be held at a different time and place than that herein provided by a consent of a majority of the directors of such new board. No notice of such meeting shall be necessary to the newly elected directors in order legally to constitute the meeting, provided a quorum shall be present, unless said meeting is not held at the place of holding and immediately following the annual meeting of members.

SECTION 8. REGULAR MEETING OF BOARD. Any regular meeting of the board of directors may be held without notice at such time and at such place as shall from time to time be determined by the board.

SECTION 9. SPECIAL MEETING OF BOARD. Any special meeting of the board of directors may be called by the chief executive officer, or by a majority of the persons then comprising the board of directors, at any time by means of notice of the time and place thereof to each director, given not less than twenty-four (24) hours before the time such special meeting is to be held.

SECTION 10. COMMITTEES OF DIRECTORS. The board of directors may designate one (1) or more committees, each committee to consist of one (1) or more of the directors of the corporation. The board may designate one (1) or more directors as alternate members of any committee, who may replace an absent or disqualified member at a meeting of the committee. In the absence or disqualification of a member of a committee, the members thereof present at a meeting and not disqualified from voting, whether or not they constitute a quorum, may unanimously appoint another member of the board of directors to act at the meeting in the place of any such absent or disqualified member. Any such committee, to the extent provided in the resolution of the board of directors creating such committee, may exercise all the powers and authority of the board of directors in the management of the business and affairs of the corporation. A committee does not have the power or authority to amend the articles of incorporation, adopt an agreement of merger or consolidation, recommend to the members the sale, lease or exchange of all or substantially all of the corporation's property and assets, recommend to the members a dissolution of the corporation or a revocation of a dissolution, amend the bylaws of the corporation, fill vacancies in the board of directors, fix compensation of the directors for serving on the board or on a committee, or cancel or terminate membership. Any such committee, and each member thereof, shall serve at the pleasure of the board of directors.

SECTION 11. QUORUM AND REQUIRED VOTE OF BOARD AND COMMITTEES. At all meetings of the board of directors, or of a committee thereof, a majority of the members of the board then in office, or of the members of a committee of the board of directors, constitutes a quorum for the transaction of business. The vote of the majority of members present at a meeting at which a quorum is present constitutes the action of the board of directors or of the committee unless the Act, the articles of incorporation or these bylaws require the vote of a larger number. Amendment of these bylaws by the board of directors requires the vote of not less than a majority of the members of the board then in office. If a quorum shall not be present at any meeting of the board of directors, the directors present thereat may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present.

SECTION 12. ACTION BY WRITTEN CONSENT. Action required or permitted to be taken pursuant to authorization voted at a meeting of the board of directors or a committee thereof, may be taken without a meeting if, before or after the action, all members of the board or of the committee consent thereto in writing. The written consents shall be filed with the minutes of the proceedings of the board of directors or committee. The consent has the same effect as a vote of the board of directors or committee for all purposes.

SECTION 13. COMPENSATION OF DIRECTORS. The members of the board of directors shall not be compensated for services rendered to the corporation; however, the directors may be reimbursed for expenses incurred in the course of rendering such services to the corporation.

SECTION 14. PARTICIPATION IN MEETING BY TELEPHONE. By oral or written permission of a majority of the board of directors, a member of the board of directors or of a committee designated by the board may participate in a meeting by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Participation in a meeting pursuant to this Section constitutes presence in person at the meeting.

ARTICLE V

NOTICES

SECTION 1. NOTICE. Whenever any notice or communication is required to be given by mail to any director or member under any provision of the Act, it shall be given in writing, except as otherwise provided in the Act, to such director or member at the address designated by him or her for that purpose or, if none is designated, at his or her last known address. The notice or communication is given when deposited, with postage thereon prepaid, in a post office or official depository under the exclusive care and custody of the United States postal service. The mailing shall be registered, certified or other first class mail except where otherwise provided in the Act. Written notice may also be given in person or by telegram, telecopy, telex, radiogram, cablegram, or mailgram, and such notice shall be deemed to be given when the recipient receives the notice personally, or when the notice, addressed as provided above, has been delivered to the corporation, or to the equipment transmitting such notice. Neither the business to be transacted

at, nor the purpose of, a regular or special meeting of the board of directors need be specified in the notice of the meeting.

SECTION 2. WAIVER OF NOTICE. When, under the Act or the articles of incorporation or these bylaws, or by the terms of an agreement or instrument, the corporation or the board of directors or any committee thereof may take action after notice to any person or after lapse of a prescribed period of time, the action may be taken without notice and without lapse of the period of time, if at any time before or after the action is completed the person entitled to notice or to participate in the action to be taken submits a signed waiver of such requirements. Attendance of a person at a meeting of members, in person or by proxy, constitutes a waiver of notice of the meeting, except when the member attends a meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened. Attendance of a director at a meeting constitutes a waiver of notice of a meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, a regular or special meeting need be specified in the waiver of notice of the meeting.

ARTICLE VI

OFFICERS

SECTION 1. SELECTION. The board of directors, at its first meeting and at each annual meeting, shall elect or appoint a president, a secretary and a treasurer. The board of directors may also elect or appoint a chairman of the board, one (1) or more vice presidents and such other officers, employees and agents as it shall deem necessary who shall hold their offices for such terms and shall exercise such powers and perform such duties as shall be determined from time to time by the board. Two (2) or more offices may be held by the same person, but an officer shall not execute, acknowledge or verify an instrument in more than one (1) capacity.

SECTION 2. COMPENSATION. The officers of the corporation shall not be compensated for services rendered to the corporation; however, the officers may be reimbursed for expenses incurred in the course of rendering such services to the corporation.

SECTION 3. TERM, REMOVAL AND VACANCIES. Each officer of the corporation shall hold office for the term for which he or she is elected or appointed and until his or her successor is elected or appointed and qualified, or until his or her resignation or removal. The board with or without cause may remove an officer elected or appointed by the board of directors at any time. An officer may resign by written notice to the corporation. The resignation is effective upon its receipt by the corporation or at a subsequent time specified in the notice of resignation. The board of directors shall fill any vacancy occurring in any office of the corporation.

SECTION 4. CHIEF EXECUTIVE OFFICER. If the board of directors desires to elect or appoint a chief executive officer, the board shall designate the chairman of the board or president as such officer at the first meeting of each newly elected board of directors; provided, however, that if a motion is not made and carried to change the designation, the designation shall

be the same as the designation for the preceding year; provided, further, that the designation of the chief executive officer may be changed at any special meeting of the board of directors. The president shall be the chief executive officer whenever the office of chairman of the board is vacant. The chief executive officer shall be responsible to the board of directors for the general supervision and management of the business and affairs of the corporation and shall see that all orders and resolutions of the board are carried into effect. The chairman of the board or president who is not the chief executive officer shall be subject to the authority of the chief executive officer, but shall exercise all of the powers and discharge all of the duties of the chief executive officer during the absence or disability of the chief executive officer.

SECTION 5. CHAIRMAN OF THE BOARD OF DIRECTORS. If the board of directors elects or appoints a chairman of the board, he or she shall be elected or appointed by, and from among the membership of, the board of directors. He or she shall preside at all meetings of the board of directors and of any executive committee. He or she shall perform such other duties and functions as shall be assigned to him or her from time to time by the board of directors. He or she shall be, ex officio, a member of all standing committees. Except where by law the signature of the president of the corporation is required, the chairman of the board of directors shall possess the same power and authority to sign all certificates, contracts, instruments, papers and documents of every conceivable kind and character whatsoever in the name of and on behalf of the corporation which may be authorized by the board of directors. During the absence or disability of the president, or while that office is vacant, the chairman of the board of directors shall exercise all of the powers and discharge all of the duties of the president.

SECTION 6. PRESIDENT. During the absence or disability of the chairman of the board, or while that office is vacant, the president shall preside over all meetings of the board of directors and of any executive committee, and shall perform all of the duties and functions, and when so acting shall have all powers and authority, of the chairman of the board. He or she shall be, ex officio, a member of all standing committees. The president shall, in general, perform all duties incident to the office of president and such other duties as may be prescribed by the board of directors.

SECTION 7. VICE PRESIDENTS. The board of directors may elect or appoint one or more vice presidents. The board of directors may designate one or more vice presidents as executive or senior vice presidents. Unless the board of directors shall otherwise provide by resolution duly adopted by it, such of the vice presidents as shall have been designated executive or senior vice presidents and are members of the board of directors in the order specified by the board of directors (or if no vice president who is a member of the board of directors shall have been designated as executive or senior vice president, then such vice presidents as are members of the board of directors in the order specified by the board of directors) shall perform the duties and exercise the powers of the president during the absence or disability of the president if the office of the chairman of the board is vacant. The vice presidents shall perform such other duties as may be delegated to them by the board of directors, any executive committee, the chairman of the board or the president.

SECTION 8. SECRETARY. The secretary shall attend all meetings of the board of directors and of any executive committee, and shall preserve in the books of the corporation true

minutes of the proceedings of all such meetings. He or she shall safely keep in his or her custody the seal of the corporation, if any, and shall have authority to affix the same to all instruments where its use is required or permitted. He or she shall give all notice required by the Act, these bylaws or resolution. He or she shall perform such other duties as may be delegated to him or her by the board of directors, any executive committee, the chairman of the board or the president.

SECTION 9. TREASURER. The treasurer shall have custody of all corporate funds and securities and shall keep in books belonging to the corporation full and accurate accounts of all receipts and disbursements; he or she shall deposit all moneys, securities and other valuable effects in the name of the corporation in such depositories as may be designated for that purpose by the board of directors. He or she shall disburse the funds of the corporation as may be ordered by the board of directors, taking proper vouchers for such disbursements, and shall render to the president and the board of directors whenever requested an account of all his or her transactions as treasurer and of the financial condition of the corporation. If required by the board of directors, he or she shall keep in force a bond in form, amount and with a surety or sureties satisfactory to the board of directors, conditioned for faithful performance of the duties of his or her office, and for restoration to the corporation in case of his or her death, resignation, retirement or removal from office, of all books, papers, vouchers, money and property of whatever kind in his or her possession or under his or her control belonging to the corporation. He or she shall perform such other duties as may be delegated to him or her by the board of directors, any executive committee, the chairman of the board or the president.

SECTION 10. ASSISTANT SECRETARIES AND ASSISTANT TREASURERS. The assistant secretary or assistant secretaries, in the absence or disability of the secretary, shall perform the duties and exercise the powers of the secretary. The assistant treasurer or assistant treasurers, in the absence or disability of the treasurer, shall perform the duties and exercise the powers of the treasurer. Any assistant treasurer, if required by the board of directors, shall keep in force a bond as provided in Section 9 of this Article. The assistant secretaries and assistant treasurers, in general, shall perform such duties as shall be assigned to them by the secretary or by the treasurer, respectively, or by the board of directors, any executive committee, the chairman of the board or the president.

SECTION 11. DELEGATION OF AUTHORITY AND DUTIES BY BOARD OF DIRECTORS. All officers, employees and agents shall, in addition to the authority conferred, or duties imposed, on them by these bylaws, have such authority and perform such duties in the management of the corporation as may be determined by resolution of the board of directors not inconsistent with these bylaws.

ARTICLE VII INDEMNIFICATION

SECTION 1. INDEMNIFICATION OF DIRECTORS AND OFFICERS: CLAIMS BY THIRD PARTIES. The corporation shall, to the fullest extent authorized or permitted by the Act

or other applicable law, as the same presently exists or may hereafter be amended, indemnify a director or officer (the "Indemnatee") who was or is a party or is threatened to be made a party to a threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative and whether formal or informal, other than an action by or in the right of the corporation, by reason of the fact that he or she is or was a director, officer, employee, nondirector volunteer or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, partner, trustee, employee, nondirector volunteer or agent of another foreign or domestic corporation, business corporation, partnership, joint venture, trust, or other enterprise, whether for profit or not for profit, against expenses, including attorneys' fees, judgments, penalties, fines, and amounts paid in settlement actually and reasonably incurred by the Indemnatee in connection with the action, suit, or proceeding, if the Indemnatee acted in good faith and in a manner the Indemnatee reasonably believed to be in or not opposed to the best interests of the corporation, and with respect to any criminal action or proceeding, if the Indemnatee had no reasonable cause to believe the conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, does not, of itself, create a presumption that the Indemnatee did not act in good faith and in a manner which the Indemnatee reasonably believed to be in or not opposed to the best interests of the corporation, and with respect to any criminal action or proceeding, had reasonable cause to believe that the conduct was unlawful.

SECTION 2. INDEMNIFICATION OF DIRECTORS AND OFFICERS: CLAIMS BROUGHT BY OR IN THE RIGHT OF THE CORPORATION. The corporation shall, to the fullest extent authorized or permitted by the Act or other applicable law, as the same presently exists or may hereafter be amended, indemnify an Indemnatee who was or is a party to or is threatened to be made a party to a threatened, pending, or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that the Indemnatee is or was a director, officer, employee, nondirector volunteer or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, partner, trustee, employee, nondirector volunteer or agent of another foreign or domestic corporation, business corporation, partnership, joint venture, trust, or other enterprise, whether for profit or not, against expenses, including actual and reasonable attorneys' fees, and amounts paid in settlement incurred by the Indemnatee in connection with the action or suit, if the Indemnatee acted in good faith and in a manner the Indemnatee reasonably believed to be in or not opposed to the best interests of the corporation. However, indemnification under this Section shall not be made for a claim, issue, or matter in which the Indemnatee has been found liable to the corporation unless and only to the extent that the court in which the action or suit was brought has determined upon application that, despite the adjudication of liability but in view of all circumstances of the case, the Indemnatee is fairly and reasonably entitled to indemnification for the expenses which the court considers proper.

SECTION 3. ACTIONS BROUGHT BY THE INDEMNITEE. Notwithstanding the provisions of Sections 1 and 2 of this Article, the corporation shall not indemnify an Indemnatee in connection with any action, suit, proceeding or claim (or part thereof) brought or made by such Indemnatee; unless such action, suit, proceeding or claim (or part thereof) (i) was authorized by the board of directors of the corporation, or (ii) was brought or made to enforce this Article and such Indemnatee has been successful in such action, suit, proceeding or claim (or part thereof).

SECTION 4. APPROVAL OF INDEMNIFICATION. An indemnification under Sections 1 or 2 of this Article, unless ordered by a court, shall be made by the corporation only as authorized in the specific case upon a determination that indemnification of the Indemnatee is proper in the circumstances because the Indemnatee has met the applicable standard of conduct set forth in Sections 1 and 2 of this Article. This determination shall be made promptly in any of the following ways:

- (a) By a majority vote of a quorum of the board consisting of directors who were not parties to the action, suit, or proceeding.
- (b) If the quorum described in subdivision (a) is not obtainable, then by a majority vote of a committee of directors who are not parties to the action. The committee shall consist of not less than two (2) disinterested directors.
- (c) By independent legal counsel in a written opinion.

SECTION 5. ADVANCEMENT OF EXPENSES. Expenses incurred in defending a civil or criminal action, suit, or proceeding described in Sections 1 or 2 of this Article shall be paid by the corporation in advance of the final disposition of the action, suit, or proceeding upon receipt of any undertaking by or on behalf of the Indemnatee to repay the expenses if it is ultimately determined that the Indemnatee is not entitled to be indemnified by the corporation. The undertaking shall be by unlimited general obligation of the person on whose behalf advances are made but need not be secured.

SECTION 6. PARTIAL INDEMNIFICATION. If an Indemnatee is entitled to indemnification under Sections 1 or 2 of this Article for a portion of expenses including attorneys' fees, judgments, penalties, fines, and amounts paid in settlement, but not for the total amount thereof, the corporation shall indemnify the Indemnatee for the portion of the expenses, judgments, penalties, fines, or amounts paid in settlement for which the Indemnatee is entitled to be indemnified.

SECTION 7. INDEMNIFICATION OF EMPLOYEES, NONDIRECTOR VOLUNTEERS AND AGENTS. Any person who is not covered by the foregoing provisions of this Article and who is or was an employee, nondirector volunteer or agent of the corporation, or is or was serving at the request of the corporation as a trustee, director, officer, employee, nondirector volunteer or agent of another foreign or domestic corporation, business corporation, partnership, joint venture, trust, or other enterprise, whether for profit or not for profit, may be indemnified to the fullest extent authorized or permitted by the Act or other applicable law, as the same exist or may hereafter be amended, but in the case of any such amendment, only to the extent such amendment permits the corporation to provide broader indemnification rights than before such amendment, but in any event only to the extent authorized at any time or from time to time by the board of directors.

SECTION 8. OTHER RIGHTS OF INDEMNIFICATION. The indemnification or advancement of expenses provided under Sections 1 to 7 of this Article is not exclusive of other rights to which a person seeking indemnification or advancement of expenses may be entitled under the articles of incorporation, these bylaws, or a contractual agreement. However, the total amount of expenses advanced or indemnified from all sources combined shall not exceed the amount of actual expenses incurred by the person seeking indemnification or advancement of

expenses. The indemnification provided for in Sections 1 to 7 of this Article continues as to a person who ceases to be a trustee, director, officer, employee, nondirector volunteer or agent and shall inure to the benefit of the heirs, executors, and administrators of the person.

SECTION 9. LIABILITY INSURANCE. The corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, nondirector volunteer or agent of the corporation, or is or was serving at the request of the corporation as a trustee, director, officer, employee, nondirector volunteer or agent of another corporation, business corporation, partnership, joint venture, trust or other enterprise against any liability asserted against the person and incurred by the person in any such capacity or arising out of the person's status as such, whether or not the corporation would have the power to indemnify the person against such liability under the provisions of the Act.

SECTION 10. CONTRACT WITH THE CORPORATION. The right to indemnification conferred in this Article shall be deemed to be a contract between the corporation and each director or officer who serves in any such capacity at any time while this Article is in effect, and any repeal or modification of any such law or of this Article shall not affect any rights or obligations then existing with respect to any state of facts then or theretofore existing or any action, suit or proceeding theretofore or thereafter brought or threatened based in whole or in part upon any such state of facts. In the event this Article is repealed or modified, the corporation shall give written notice thereof to the directors and officers and any such repeal or modification shall not be effective for a period of sixty (60) days after such notice is delivered.

SECTION 11. APPLICATION TO A RESULTING OR SURVIVING CORPORATION OR CONSTITUENT CORPORATION. The definition for "corporation" found in Section 569 of the Act, as the same exists or may hereafter be amended, is and shall be, specifically excluded from application to this Article. The indemnification and other obligations of the corporation set forth in this Article shall be binding upon any resulting or surviving corporation after any merger or consolidation of the corporation. Notwithstanding anything to the contrary contained herein or in Section 569 of the Act, unless determined otherwise by the board of directors no person shall be entitled to the indemnification and other rights set forth in this Article for acting as a director, officer, partner, trustee, employee, nondirector volunteer or agent of another corporation prior to such other corporation entering into a merger or consolidation with the corporation.

SECTION 12. DEFINITIONS. "Other enterprises" shall include employee benefit plans; "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan; and "serving at the request of the corporation" shall include any service as a director, officer, employee, nondirector volunteer or agent of the corporation which imposes duties on, or involves services by, the director, officer, employee, or agent with respect to an employee benefit plan, its participants or beneficiaries; and a person who acted in good faith and in a manner he or she reasonably believed to be in the interest of the participants and beneficiaries of an employee benefit plan shall be considered to have acted in a manner "not opposed to the best interests of the corporation" as referred to in Sections 1 and 2 of this Article.

SECTION 13. SEVERABILITY. Each and every paragraph, sentence, term and provision of this Article shall be considered severable in that, in the event a court finds any paragraph, sentence, term or provision to be invalid or unenforceable, the validity and

enforceability, operation, or effect of the remaining paragraphs, sentences, terms, or provisions shall not be affected, and this Article shall be construed in all respects as if the invalid or unenforceable matter had been omitted.

ARTICLE VIII

GENERAL PROVISIONS

SECTION 1. RESERVES. The board of directors shall have power and authority to set apart such reserve or reserves, for any proper purpose, as the board in its discretion shall approve, and the board shall have the power and authority to abolish any reserve created by the board.

SECTION 2. VOTING SECURITIES. Unless otherwise directed by the board of directors, the chairman of the board or president, or in the case of their absence or inability to act, the vice presidents, in order of their seniority, shall have full power and authority on behalf of the corporation to attend and to act and to vote, or to execute in the name or on behalf of the corporation a consent in writing in lieu of a meeting of shareholders or members or a proxy authorizing an agent or attorney-in-fact for the corporation to attend and vote at any meetings of security holders of corporations in which the corporation may hold securities, and at such meetings he or she or his or her duly authorized agent or attorney-in-fact shall possess and may exercise any and all rights and powers incident to the ownership of such securities and which, as the owner thereof, the corporation might have possessed and exercised if present. The board of directors by resolution from time to time may confer like power upon any other person or persons.

SECTION 3. CHECKS. All checks, drafts and orders for the payment of money shall be signed in the name of the corporation in such manner and by such officer or officers or such other person or persons as the board of directors shall from time to time designate for that purpose.

SECTION 4. CONTRACTS, CONVEYANCES, ETC. When the execution of any contract, conveyance or other instrument has been authorized without specification of the executing officers, the chairman of the board, president or any vice president, and the secretary or assistant secretary, may execute the same in the name and on behalf of this corporation and may affix the corporate seal thereto. The board of directors shall have power to designate the officers and agents who shall have authority to execute any instrument on behalf of this corporation.

SECTION 5. CORPORATE BOOKS AND RECORDS. The corporation shall keep books and records of account and minutes of the proceedings of its members, board of directors and executive committees, if any. The books, records and minutes may be kept outside this state. Any of the books, records or minutes may be in written form or in any other form capable of being converted into written form within a reasonable time. The corporation shall convert into written form without charge any record not in written form, unless otherwise requested by a person entitled to inspect the records.

SECTION 6. FISCAL YEAR. The fiscal year of the corporation shall be fixed by resolution of the board of directors.

SECTION 7. SEAL. If the corporation has a corporate seal, it shall have inscribed thereon the name of the corporation and the words "Corporate Seal" and "Michigan." The seal may be used by causing it or a facsimile to be affixed, impressed or reproduced in any other manner.

ARTICLE IX

AMENDMENTS

SECTION 1. The members or the board of directors may amend or repeal the bylaws or adopt new bylaws; provided, however, that any bylaw adopted by the members shall be amended, repealed or replaced in whole or in part only by the members. Such action may be taken by written consent or at any meeting of members or the board of directors; provided that if notice of any such meeting is required by these bylaws, it shall contain notice of the proposed amendment, repeal or new bylaws. Amendment of these bylaws by the board of directors requires the vote of not less than a majority of the members of the board then in office.

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INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: Aug 27 1999

THE HAGEN FAMILY FOUNDATION
C/O WALTER A PAYNE III
150 W JEFFERSON STE 2500
DETROIT, MI 48226-4415

Employer Identification Number:
38-3482329
DLN:
17053217038009
Contact Person:
MARC J MORGAN ID# 31189
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Addendum Applies:
No

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that, as indicated in your application, you are a private foundation within the meaning of section 509(a) of the Code. In this letter we are not determining whether you are an operating foundation as defined in section 4942(j)(3).

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. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). However, since you are a private foundation, you are subject to excise taxes under chapter 42 of the Code. You also may be subject to 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.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other

Letter 1076 (DO/CG)

THE HAGEN FAMILY FOUNDATION

participation in fundraising activities for charity.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. Form 990-PF must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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, Exempt Organization Business Income Tax Return. 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 are required to make your annual return available for public inspection within 180 days after the date of publication of its availability, and you must publish the notice of availability no later than the date required for filing the return. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

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.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner

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of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)


If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

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

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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