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December 16, 1988

CERTIFIED MAIL --  
RETURN RECEIPT REQUESTED  
NO. 707 176 768

Internal Revenue Service  
EPEO Division  
PO Box A-3290  
Chicago, Illinois 60690

RE: Iowa Architectural Foundation/E.I.N. Applied For --  
Application for Recognition of Exemption Under Section  
501(c)(3) of the Internal Revenue Code

Gentlemen:

Enclosed please find a completed Form 1023 and verified copies of the Articles of Incorporation and Bylaws for the above-identified organization. Also accompanying the Application is an Application for Employer Identification Number (SS-4), an Affidavit verifying the Articles of Incorporation and Bylaws, a certified copy of a Certificate of Incorporation, a Power of Attorney running from the organization to the undersigned and a projected budget estimating income and expense for the years 1988 through 1990.

A check in the amount of \$300.00 accompanies this letter. If you have any questions or if there is need for any further information, please contact the undersigned.

ck # 78172

Internal Revenue Service  
Page 2  
December 13, 1988

Very truly yours,

DAVIS, HOCKENBERG, WINE, BROWN, KOEHN & SHORS

Bruce I. Campbell

BIC/LSM:mi

Enclosures: 1. Form 1023  
2. Articles of Incorporation  
3. Bylaws  
4. Application for Employer Identification Number  
5. Affidavit Verifying Articles and Bylaws  
6. Certified copy of the Certificate of  
Incorporation  
7. Form 872 C  
8. Power of Attorney  
9. Projected Budget for 1988 through 1990

cc: Robert C. Broshar  
Suzanne Schwengels

SE:E1733304.88

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

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

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

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing and operational documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

**Part I Identification**

|   |   |  |  |
|---|---|--|--|
| <b>1</b> Full name of organization<br>Iowa Architectural Foundation   |   | <b>2</b> Employer identification number<br>(If none, see instructions)<br>Form SS-4 Attached   |  |
| <b>3a</b> Address (number and street)<br>512 Walnut Street  |   | Check here if applying under section:<br><input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f) <input type="checkbox"/> 501(k) |  |
| <b>3b</b> City or town, state, and ZIP code<br>Des Moines, Iowa 50309   |   | <b>4</b> Name and telephone number of person to be contacted<br>Suzanne Schwengels (515) 244-7502  |  |
| <b>5</b> Month the annual accounting period ends<br>December  | <b>6</b> Date incorporated or formed<br>August 15, 1988 | <b>7</b> Activity codes<br>119      123      602   |  |
| <b>8</b> Has the organization filed Federal income tax returns or exempt organization information returns? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If "Yes," state the form number(s), years filed, and Internal Revenue office where filed. |   |  |  |

**Part II Type of Entity and Organizational Document (see instructions)**


Check the applicable entity box below and attach a conformed copy of the organization's organizing document and bylaws as indicated for each entity.

- Corporation—Articles of incorporation and bylaws.  Trust—Trust indenture.  Other—Constitution or articles of association and bylaws.

**Part III Activities and Operational Information**

- 1** What are or will be the organization's sources of financial support? List in order of size.  
Gifts, grants and contributions from interested individuals, business organizations and the general public. The initial gift will be in the amount of \$1,000.00 from Iowa Chapter, AIA.
  
- 2** Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support.  
This organization is newly formed and fundraising has not been implemented as of yet. Initially, architects and architectural corporations will be solicited for support beginning in January, 1989. Broader-based community (state-wide) support will be sought at a later date. Grant proposals will be written through the Foundation to support specific projects in the elementary and secondary schools across the State.

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


Chairman
12/12/88  
 \_\_\_\_\_  
 Robert C. Broshar (Title or authority of signer) (Date)

**Part III Activities and Operational Information (Continued)**

**3** Give a detailed narrative description of the organization's past, present, and proposed future activities, and the purposes for which it was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. (Do not state the purposes and activities of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VI-A.

This organization is an outgrowth of the Iowa Chapter of the American Institute of Architects based on the identified need to support a program of public education at all levels to sustain and improve the architectural environment.

The Iowa Architectural Foundation is a newly formed organization which has recently been incorporated in the State of Iowa. The Foundation has held its organizational meeting, elected officers and directors and adopted Bylaws. With the filing of this application the second major step has been completed.

The Foundation hopes to be able to positively impact the built environment in the State of Iowa through the creation of an endowment from which the income would fund public education efforts. In addition, the Foundation may accept restricted gift monies for the support of limited projects consistent with its goals and may initiate and implement fundraising for specific projects that would further the goals of the Foundation.

The Foundation will begin fundraising in January of 1989 with solicitation of the architectural community, individual and corporate. Support is intended eventually to be more broad-based to include all members of the public with an interest in the Foundation goals. Fundraising efforts will be broadened at a later date.

|  |                              |
|--|------------------------------|
| <b>4</b> The membership of the organization's governing body is: See attached sheet for 4a and 4b. |                              |
| <b>a</b> Names, addresses, and titles of officers, directors, trustees, etc.                       | <b>b</b> Annual compensation |
| See attached   | See attached                 |

**Part III** Activities and Operational Information (Continued)

**4 c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . .  Yes  No

If "Yes," name those persons and explain the basis of their selection or appointment.  
The Chairperson of the Department of Architecture of Iowa State University is an ex-officio member of the Board of Trustees. The Chairperson may be considered to be appointed by a public official but this is unclear.

**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 the Specific Instructions for line 4d.) . . . .  Yes  No  
If "Yes," explain.

**e** Have any members of the organization's governing body assigned income or assets to the organization, or is it anticipated that any current or future member of the governing body will assign income or assets to the organization? . . . . .  Yes  No  
If "Yes," attach a complete explanation stating which applies and including copies of any assignments plus a list of items assigned.

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

The initiative and start-up funding will come from the Iowa Chapter, AI  
The two immediate past presidents of the Iowa Chapter, American  
Institute of Architects sit on the Foundation Board of Trustees. A  
majority of the Trustees are members of the Iowa Chapter, AIA.

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

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

None

**b** To what extent have you used, or do you plan to use, contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities? A goal is to establish an endowment fund.  
Anticipate 75% of initial income to endowment.

**8** Will any of the organization's facilities be managed by another organization or individual under a contractual agreement? . . . . .  Yes  No  
If "Yes," attach a copy of each contract and explain the relationship between the applicant and each of the other parties.

**Part III** Activities and Operational Information (Continued)

**9 a** Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . . .  Yes  No  
If "Yes," explain and show how the charges are determined.

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

**10** Is the organization a membership organization? . . . . .  Yes  No  
If "Yes," complete the following:

- a** Describe the organization's membership requirements and attach a schedule of membership fees and dues.
- b** Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.
- c** Are benefits, services, or products limited to members? . . . . .  Yes  No  
If "No," explain.

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

**12** Does the organization have a pension plan for employees? . . . . .  Yes  No

- 13 a** Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related regulations? (See General Instructions.) . . . . .  Yes  No
- b** If you answer "No," to 13a and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception.
- c** If you answer "No," to 13a and section 508(a) does apply to you, you may be eligible for relief under regulations section 1.9100 from the application of section 508(a). Do you wish to request relief? . . . . .  Yes  No
- d** If you answer "Yes," to 13c, attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.
- e** If you answer "No," to both 13a and 13c and section 508(a) does apply to you, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed (see instructions)? . . . . .  Yes  No

**Part IV** Statement as to Private Foundation Status (see instructions)

**1** Is the organization a private foundation? . . . . .  Yes  No

**2** If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here ►  and complete Part VII.

**3** If you answer "No," to question 1, indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) below that apply:

- a** Definitive ruling under section 509(a)(1), (2), (3), or (4) ► . Complete Part VI.
- b** Advance ruling under ►  sections 509(a)(1) and 170(b)(1)(A)(vi) or ►  section 509(a)(2)—see instructions.

(Note: If you want an advance ruling, you must complete and attach two Forms 872-C to the application.)

\*This organization has no assets at this time. For further detail, see projected budgets for 1988, 1989 and 1990.

**Part V Financial Data**

**Statement of Support, Revenue, and Expenses for the period beginning August 15, 19 88, and ending December 9, 19 88.**

**Note:** Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year.

|  |   |           |  |
|--|---|-----------|--|
| <b>Support and Revenue</b>   | <b>1</b> Gross contributions, gifts, grants, and similar amounts received                                   | <b>1</b>  |  |
|  | <b>2</b> Gross dues and assessments of members  | <b>2</b>  |  |
|  | <b>3 a</b> Gross amounts derived from activities related to organization's exempt purpose (attach schedule) |           |  |
|  | <b>b</b> Minus cost of sales  | <b>3c</b> |  |
|  | <b>4 a</b> Gross amounts from unrelated business activities (attach schedule)                               |           |  |
|  | <b>b</b> Minus cost of sales  | <b>4c</b> |  |
|  | <b>5 a</b> Gross amount received from sale of assets, excluding inventory items (attach schedule)           |           |  |
|  | <b>b</b> Minus cost or other basis and sales expenses of assets sold  | <b>5c</b> |  |
| <b>6</b> Investment income (see instructions)  | <b>6</b>  |           |  |
| <b>7</b> Other revenue (attach schedule)   | <b>7</b>  |           |  |
| <b>8</b> <b>Total support and revenue</b>  | <b>8</b>  |           |  |
| <b>Expenses</b>  | <b>9</b> Fundraising expenses   | <b>9</b>  |  |
|  | <b>10</b> Contributions, gifts, grants, and similar amounts paid (attach schedule)                          | <b>10</b> |  |
|  | <b>11</b> Disbursements to or for benefit of members (attach schedule)                                      | <b>11</b> |  |
|  | <b>12</b> Compensation of officers, directors, and trustees (attach schedule)                               | <b>12</b> |  |
|  | <b>13</b> Other salaries and wages  | <b>13</b> |  |
|  | <b>14</b> Interest  | <b>14</b> |  |
|  | <b>15</b> Rent  | <b>15</b> |  |
|  | <b>16</b> Depreciation and depletion  | <b>16</b> |  |
|  | <b>17</b> Other (attach schedule)   | <b>17</b> |  |
|  | <b>18</b> <b>Total expenses</b>   | <b>18</b> |  |
|  | <b>19</b> Excess of support and revenue over expenses (line 8 minus line 18)                                | <b>19</b> |  |
| <b>Balance Sheet</b><br>(at the end of the period shown above)                           |   |           |  |
| <b>Assets</b>  |   |           |  |
| <b>20</b> Cash: <b>a</b> Interest bearing accounts                                       | <b>20a</b>  |           |  |
| <b>b</b> Other   | <b>20b</b>  |           |  |
| <b>21</b> Accounts receivable, net   | <b>21</b>   |           |  |
| <b>22</b> Inventories  | <b>22</b>   |           |  |
| <b>23</b> Bonds and notes (attach schedule)  | <b>23</b>   |           |  |
| <b>24</b> Corporate stocks (attach schedule)   | <b>24</b>   |           |  |
| <b>25</b> Mortgage loans (attach schedule)   | <b>25</b>   |           |  |
| <b>26</b> Other investments (attach schedule)  | <b>26</b>   |           |  |
| <b>27</b> Depreciable and depletable assets (attach schedule)                            | <b>27</b>   |           |  |
| <b>28</b> Land   | <b>28</b>   |           |  |
| <b>29</b> Other assets (attach schedule)   | <b>29</b>   |           |  |
| <b>30</b> <b>Total assets.</b>   | <b>30</b>   |           |  |
| <b>Liabilities</b>   |   |           |  |
| <b>31</b> Accounts payable   | <b>31</b>   |           |  |
| <b>32</b> Contributions, gifts, grants, etc., payable                                    | <b>32</b>   |           |  |
| <b>33</b> Mortgages and notes payable (attach schedule)                                  | <b>33</b>   |           |  |
| <b>34</b> Other liabilities (attach schedule)  | <b>34</b>   |           |  |
| <b>35</b> <b>Total liabilities.</b>  | <b>35</b>   |           |  |
| <b>Fund Balances or Net Worth</b>  |   |           |  |
| <b>36</b> Total fund balances or net worth   | <b>36</b>   |           |  |
| <b>37</b> <b>Total liabilities and fund balances or net worth (line 35 plus line 36)</b> | <b>37</b>   |           |  |

If there has been any substantial change in any aspect of your financial activities since the period shown above ended, check the box and attach a detailed explanation

**Part VI Non-Private Foundation Status (Definitive ruling only) N/A**

**A.—Basis for Non-Private Foundation Status (Check one of the boxes below.)**

The organization is not a private foundation because it qualifies as:

|   | ✓ | Kind of organization  | Within the meaning of                    | Complete   |
|---|---|---|--|------------|
| 1 |   | a church or a convention or association of churches   | Sections 509(a)(1) and 170(b)(1)(A)(i)   |            |
| 2 |   | a school  | Sections 509(a)(1) and 170(b)(1)(A)(ii)  |            |
| 3 |   | a hospital or a cooperative hospital service organization or a medical research organization operated in conjunction with a hospital  | Sections 509(a)(1) and 170(b)(1)(A)(iii) |            |
| 4 |   | a governmental unit described in section 170(c)(1)  | Sections 509(a)(1) and 170(b)(1)(A)(v)   |            |
| 5 |   | being organized and operated exclusively for testing for public safety  | Section 509(a)(4)                        |            |
| 6 |   | 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)  | Part VI.—B |
| 7 |   | normally receiving a substantial part of its support from a governmental unit or from the general public  | Sections 509(a)(1) and 170(b)(1)(A)(vi)  | Part VI.—B |
| 8 |   | 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)                        | Part VI.—B |
| 9 |   | being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above  | Section 509(a)(3)                        | Part VI.—C |

**B.—Analysis of Financial Support (Complete if you checked box 6, 7, or 8 above.)**

|   | (a) Most recent tax year | (Years next preceding most recent tax year) |              |              | (e) Total ( ) |
|---|--------------------------|---|--------------|--------------|---------------|
|   | 19 .....                 | (b) 19 .....                                | (c) 19 ..... | (d) 19 ..... |               |
| 1 Gifts, grants, and contributions received   |                          |   |              |              |               |
| 2 Membership fees received  |                          |   |              |              |               |
| 3 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                     |                          |   |              |              |               |
| 4 Gross investment income (see instructions for definition)   |                          |   |              |              |               |
| 5 Net income from organization's unrelated business activities not included on line 4   |                          |   |              |              |               |
| 6 Tax revenues levied for and either paid to or spent on behalf of the organization   |                          |   |              |              |               |
| 7 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) |                          |   |              |              |               |
| 8 Other income (not including gain or loss from sale of capital assets)—attach schedule   |                          |   |              |              |               |
| 9 Total of lines 1 through 8  |                          |   |              |              |               |
| 10 Line 9 minus line 3  |                          |   |              |              |               |
| 11 Enter 2% of line 10, column (e) only   |                          |   |              |              |               |

12 If the organization has received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants on line 1 above—(See instructions).



**Part VI Non-Private Foundation Status (Definitive ruling only) (Continued) N/A**

**B.—Analysis of Financial Support (Continued)**

**13** If the organization's non-private foundation status is based on:

- a** Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period were more than the amount shown on line 11.
- b** Section 509(a)(2).—For each of the years included on lines 1, 2, and 3, attach a list showing the name of and amount received from each person who is a "disqualified person."

For each of the years on line 3, attach a list showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payor" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

**C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)**

| <b>1</b> Organizations supported by applicant organization: | Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)? |
|---|---|
| Name and address of supported organization                  |   |
| .....   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| .....   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| .....   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| .....   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| .....   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |

**2** To what extent are the members of your governing board elected or appointed by the supported organization(s)?

**3** What is the extent of common supervision or control that you and the supported organization(s) share?

**4** To what extent do(es) the supported organization(s) have a significant voice in your investment policies, the making and timing of grants, and in otherwise directing the use of your income or assets?

**5** Does the mentioning of the supported organization(s) in your governing instrument make you a trust that the supported organization(s) can enforce under State law and compel to make an accounting?  Yes  No  
If "Yes," explain.

**6** What portion of your income do you pay to each supported organization and how significant is the support to each?

**7** To what extent do you conduct activities that would otherwise be carried out by the supported organization(s)? Explain why these activities would otherwise be carried on by the supported organization(s).

**8** Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)?  Yes  No  
If "Yes," explain.

**Part VII Basis for Status as a Private Operating Foundation** N/A

If the organization claims to be an operating foundation described in section 4942(j)(3) and—  
 (a) bases its claim to private operating foundation status on normal and regular operations over a period of years; or  
 (b) is newly created, set up as a private operating foundation, and has at least one year's experience;

**provide the information under the income test and under one of the three supplemental tests** (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends on its normal and regular operations as described in (a) above, attach a schedule similar to the one below showing the data in tabular form for the three years next preceding the most recent tax year. (See regulations section 53.4942(b)-1 for additional information before completing the "Income Test" section of Part VII.) Organizations claiming section 4942(j)(5) status must satisfy the income test and the endowment test.

| Income Test    |   | Most recent tax year |  |
|----------------|---|----------------------|--|
| 1a             | Adjusted net income, as defined in regulations section 53.4942(a)-2(d)  | 1a                   |  |
| b              | Minimum investment return, as defined in regulations section 53.4942(a)-2(c)  | 1b                   |  |
| 2              | Qualifying distributions:   |                      |  |
| a              | Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule)   | 2a                   |  |
| b              | Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule)   | 2b                   |  |
| c              | Amounts set aside for specific projects that are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)  | 2c                   |  |
| d              | Total qualifying distributions (add lines 2a, b, and c)   | 2d                   |  |
| 3              | Percentages:  |                      |  |
| a              | Percentage of qualifying distributions to adjusted net income (divide line 2d by line 1a)   | 3a                   | %  |
| b              | Percentage of qualifying distributions to minimum investment return (divide line 2d by line 1b)<br>(Percentage must be at least 85% for 3a or 3b)   | 3b                   | %  |
| Assets Test    |   |                      |  |
| 4              | Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule)   | 4                    |  |
| 5              | Value of any stock of a corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing corporation)  | 5                    |  |
| 6              | Value of all qualifying assets (add lines 4 and 5)  | 6                    |  |
| 7              | Value of applicant organization's total assets  | 7                    |  |
| 8              | Percentage of qualifying assets to total assets (divide line 6 by line 7—percentage must exceed 65%)  | 8                    | %  |
| Endowment Test |   |                      |  |
| 9              | Value of assets not used (or held for use) directly in carrying out exempt purposes:  |                      |  |
| a              | Monthly average of investment securities at fair market value   | 9a                   |  |
| b              | Monthly average of cash balances  | 9b                   |  |
| c              | Fair market value of all other investment property (attach schedule)  | 9c                   |  |
| d              | Total (add lines 9a, b, and c)  | 9d                   |  |
| 10             | Subtract acquisition indebtedness related to line 9 items (attach schedule)   | 10                   |  |
| 11             | Balance (subtract line 10 from line 9d)   | 11                   |  |
| 12             | Multiply line 11 by 3 1/3% (3/3 of the percentage for the minimum investment return computation under section 4942(e)). Line 2d above must equal or exceed the result of this computation.  | 12                   |  |
| Support Test   |   |                      |  |
| 13             | Applicant organization's support as defined in section 509(d)   | 13                   |  |
| 14             | Subtract amount of gross investment income as defined in section 509(e)   | 14                   |  |
| 15             | Support for purposes of section 4942(j)(3)(B)(iii) (subtract line 14 from line 13)  | 15                   |  |
| 16             | Support received from the general public, five or more exempt organizations, or a combination of these sources (attach schedule)  | 16                   |  |
| 17             | For persons (other than exempt organizations) contributing more than 1% of line 15, enter the total amounts that are more than 1% of line 15  | 17                   |  |
| 18             | Subtract line 17 from line 16   | 18                   |  |
| 19             | Percentage of total support (divide line 18 by line 15—must be at least 85%)  | 19                   | %  |
| 20             | Does line 16 include support from an exempt organization that is more than 25% of the amount of line 15?  |                      | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 21             | Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) for the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc. |                      |  |

| <b>Part VIII</b> Required Schedules for Special Activities  | None | If "Yes," check here | And complete schedule— |
|---|------|----------------------|------------------------|
| 1 Is the organization, or any part of it, a school?   |      |                      | <b>A</b>               |
| 2 Does the organization provide or administer any scholarship benefits, student aid, etc.?                              | *    |                      | <b>B</b>               |
| 3 Has the organization taken over, or will it take over, the facilities of a "for profit" institution?                  |      |                      | <b>C</b>               |
| 4 Is the organization, or any part of it, a hospital or medical research organization?                                  |      |                      | <b>D</b>               |
| 5 Is the organization, or any part of it, a home for the aged?  |      |                      | <b>E</b>               |
| 6 Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? |      |                      | <b>F</b>               |
| 7 Is the organization, or any part of it, formed to promote amateur sports competition?                                 |      |                      | <b>G</b>               |

**Schedule A.—Schools, Colleges, and Universities** N/A

- 1 Is the organization an instrumentality of a State or political subdivision of a State?  Yes  No  
If "Yes," document this in Part III and do not complete items 2 through 9 of this schedule. (See instructions for Schedule A.)
- 2 Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to:
- a Admissions?  Yes  No
  - b Use of facilities or exercise of student privileges?  Yes  No
  - c Faculty or administrative staff?  Yes  No
  - d Scholarship or loan program?  Yes  No
- If "Yes," for any of the above, explain.
- 3 Does the organization include a statement in its charter, bylaws, or other governing instrument, or in a resolution of its governing body, that it has a racially nondiscriminatory policy as to students?  Yes  No  
Attach whatever corporate resolutions or other official statements the organization has made on this subject.
- 4 a Has the organization made its racially nondiscriminatory policies known in a manner that brings the policies to the attention of all segments of the general community which it serves?  Yes  No  
If "Yes," describe how these policies have been publicized and state the frequency with which relevant notices or announcements have been made. If no newspaper or broadcast media notices have been used, explain.
- b If applicable, attach clippings of any relevant newspaper notices or advertising, or copies of tapes or scripts used for media broadcasts. Also attach copies of brochures and catalogues dealing with student admissions, programs, and scholarships, as well as representative copies of all written advertising used as a means of informing prospective students of your programs.
- 5 Attach a numerical schedule showing the racial composition, as of the current academic year, and projected as far as may be feasible for the next academic year, of: (a) the student body, (b) the faculty and administrative staff.
- 6 Attach a list showing the amount of any scholarship and loan funds awarded to students enrolled and the racial composition of the students who have received the awards.
- 7 a Attach a list of the organization's incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.
- b State whether any of the organizations listed in a have as an objective the maintenance of segregated public or private school education, and, if so, whether any of the individuals listed in a are officers or active members of such organizations.
- 8 Indicate the public school district and county in which the organization is located.
- 9 Has the organization ever been determined by a State or Federal administrative agency or judicial body to be racially discriminatory?  Yes  No  
If "Yes," attach a detailed explanation identifying the parties to the suit, the forum in which the case was heard, the cause of action, the holding in the case, and the citations (if any) for the case. Also describe in detail what changes in your operation, if any, have occurred since then.

\*Even though Article III, Item 4, of the Articles of Incorporation allows for scholarships none are contemplated at this time. Proper application will be made as needed if scholarships become a reality

**Schedule B.—Organizations Providing Scholarship Benefits, Student Aid, etc. to Individuals** N/A

**1 a** Describe the nature of the scholarship benefit, student aid, etc., including the terms and conditions governing its use, whether gift or a loan, and the amount. If the organization has established or will establish several categories of scholarship benefits, identify each kind of benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires or will require of individuals to be considered for scholarship grants, loans, or similar benefits. (Private foundations that make grants for travel, study or other similar purposes are required to obtain advance approval of scholarship procedures. See regulations sections 53.4945-4(c) and (d).)

No scholarships are contemplated for several years. Procedures will be cleared through IRS before any are granted.

**b** If you want this application considered as a request for approval of grant procedures in the event we determine that you are a private foundation, check here

**2** What limitations or restrictions are there on the class of individuals who are eligible recipients? Specifically explain whether there are, or will be, any restrictions or limitations in the selection procedures based upon race and whether there are, or will be, restrictions or limitations in selection procedures based on the employment status of the prospective recipient or any relative of the prospective recipient. Also indicate the approximate number of eligible individuals.

**3** Indicate the number of grants you anticipate making annually

**4** List the names, addresses, duties, and relevant background of the members of your selection committee. If you base your selections in any way on the employment status of the applicant or any relative of the applicant, indicate whether there is or has been any direct or indirect relationship between the members of the selection committee and the employer. Also indicate whether relatives of the members of the selection committee are possible recipients or have been recipients.

**5** Describe any procedures you have for supervising grants (such as obtaining reports or transcripts) that you award, and any procedures you have for taking action if the terms of the grant are violated.

**SCHEDULE C.—Successors to "For Profit" Institutions** N/A

**1** What was the name of the predecessor organization and the nature of its activities?

**2** Who were the owners or principal stockholders of the predecessor organization? (If more space is needed, attach schedule.)

| Name and address | Share or interest |
|------------------|-------------------|
| .....            |                   |
| .....            |                   |
| .....            |                   |
| .....            |                   |
| .....            |                   |

**SCHEDULE C.—Successors to "For Profit" Institutions (Continued)** N/A

**3** Describe the business or family relationship between the owners or principal stockholders and principal employees of the predecessor organization and the officers, directors, and principal employees of the applicant organization.

**4 a** Attach a copy of the agreement of sale or other contract that sets forth the terms and conditions of sale of the predecessor organization or of its assets to the applicant organization.

**b** Attach an appraisal by an independent qualified expert showing the fair market value of the facilities or property interest sold at the time of sale.

**5** Has any property or equipment formerly used by the predecessor organization been rented to the applicant organization or will any such property be rented?  Yes  No  
If "Yes," explain and attach copies of all leases and contracts.

**6** Is the organization leasing or will it lease or otherwise make available any space or equipment to the owners, principal stockholders, or principal employees of the predecessor organization?  Yes  No  
If "Yes," explain and attach a list of these tenants and a copy of the lease for each such tenant.

**7** Were any new operating policies initiated as a result of the transfer of assets from a profit-making organization to a nonprofit organization?  Yes  No  
If "Yes," explain.

**SCHEDULE D.—Hospitals and Medical Research Organizations** N/A

Check here if you are claiming to be a hospital and complete the questions in Part I of this Schedule and write "N/A" in Part II.

Check here if you are claiming to be a medical research organization operated in conjunction with a hospital and complete the questions in Part II of this Schedule and write "N/A" in Part I.

**Part I Hospitals**

**1 a** How many doctors are on the hospital's courtesy staff?  Yes  No  
**b** Do these doctors include all the doctors in the community?  Yes  No  
If "No," give the reasons why and explain how the courtesy staff is selected.

**2** Composition of board of directors or trustees. (If more space is needed, attach schedule.)

| Name and address | Occupation |
|------------------|------------|
| .....            |            |
| .....            |            |
| .....            |            |
| .....            |            |
| .....            |            |
| .....            |            |
| .....            |            |

SCHEDULE D.—Hospitals and Medical Research Organizations (Continued) N/A

Part I Hospitals (continued)

3 a Does the hospital maintain a full-time emergency room? . . . . .  Yes  No

b What is the hospital's policy on administering emergency services to persons without apparent means to pay?

c Does the hospital have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? . . . . .  Yes  No Explain.

4 a Does or will the hospital require a deposit from persons covered by Medicare or Medicaid in its admission practices? . . . . .  Yes  No If "Yes," explain.

b Does the same deposit requirement apply to all other patients? . . . . .  Yes  No If "No," explain.

5 Does or will the hospital provide for a portion of its services and facilities to be used for charity patients? . . . . .  Yes  No Explain (include data on the hospital's past experience in admitting charity patients and arrangements it may have with municipal or government agencies for absorbing the cost of such care).

6 Does or will the hospital carry on a formal program of medical training and research? . . . . .  Yes  No If "Yes," describe.

7 Does the hospital provide office space to physicians carrying on a medical practice? . . . . .  Yes  No If "Yes," attach a list setting forth the name of each physician, the amount of space provided, the annual rent (if any), and the expiration date of the current lease.

Part II Medical Research Organizations

1 Name the hospital(s) with which you have a relationship and describe the relationship(s).

2 Describe your present and proposed (indicate which) medical research activities, show the nature of the activities, and the amount of money which has been or will be spent in carrying them out. (Making grants to other organizations is not direct conduct of medical research.)

3 Attach a statement of assets showing the fair market value of your assets and the portion of the assets directly devoted to medical research.

**SCHEDULE E.—Homes for Aged** N/A

**1** What are the requirements for admission to residency? Explain fully and attach promotional literature and application forms.

**2** Does or will the home charge an entrance or founder's fee?  Yes  No  
If "Yes," explain.

**3** What periodic fees or maintenance charges are or will be required of its residents?

**4 a** What established policy does the home have concerning residents who become unable to pay their regular charges?

**b** What arrangements does the home have or will it make with local and Federal welfare units, sponsoring organizations, or others to absorb all or part of the cost of maintaining those residents?

**5** What arrangements does or will the home have to provide for the health needs of its residents?

**6** In what way are the home's residential facilities designed to meet some combination of the physical, emotional, recreational, social, religious, and similar needs of the aged?

**7** Has the home established or will it establish any reserves for future expenditures?  Yes  No  
If "Yes," state the source of such reserves and explain how they will be used.

**8** Attach a sample copy of the contract or agreement the organization makes with or requires of its residents.

**SCHEDULE F.—Litigating Organizations (Public Interest Law Firms and Similar Organizations)** N/A

1 Will the organization conform to the guidelines for organizations engaged in litigation activities issued by the Internal Revenue Service in Rev. Proc. 71-39, 1971-2 C.B. 575, and Rev. Proc. 75-13, 1975-1 C.B. 662?  Yes  No  
If "No," explain.

2 What is the organization's area of public interest or concern?

3 Is the organization set up primarily to try the case of a particular person or prosecute a particular cause of action?  Yes  No  
If "Yes," explain.

4 What are the organization's criteria for selection of cases?

5 In what cases has the organization started legal proceedings and in what other cases is it preparing to start proceedings? Describe the legal issues involved in each case and explain how they relate to the organization's area of concern.

6 a Composition of the organization's board of directors or trustees:

| Name and address | Business or Occupation |
|------------------|------------------------|
| .....            |                        |
| .....            |                        |
| .....            |                        |

b Will any of the attorneys hired by the organization be a trustee or member of the board of directors of the organization or be associated in the practice of law with any such trustee or member?  Yes  No  
If "Yes," explain.

7 Does or will the organization share office space with a private law firm?  Yes  No  
If "Yes," explain.

8 Does or will the organization receive fees for its professional services?  Yes  No  
If "Yes," explain.

**SCHEDULE G.—National or International Amateur Sports Competition** N/A

1 Does your organization directly or indirectly provide any facilities or equipment for the use of amateur athletes engaged in national or international sports competition?  Yes  No

2 How do you foster national or international sports competition?

3 Do you provide financial assistance to amateur athletes?  Yes  No



OFFICERS AND TRUSTEES  
IOWA ARCHITECTURAL FOUNDATION

| <u>Name</u>        | <u>Address</u>  | <u>Office</u>            |
|--------------------|---|--------------------------|
| John D. Bloodgood  | Bloodgood Architects, P.C.<br>3001 Grand Avenue<br>Des Moines, Iowa 50309         | Trustee                  |
| Joseph E. Borg     | Brooks Borg & Skiles Architects<br>700 Hubbell Building<br>Des Moines, Iowa 50309 | Trustee<br>Treasurer     |
| Robert C. Broshar  | Thorson-Brom-Broshar-Snyder<br>900 Waterloo Building<br>Waterloo, Iowa 50701      | Trustee<br>Chairman      |
| H. Kennard Bussard | Bussard/Dikis Associates, Ltd.<br>303 Locust Street<br>Des Moines, Iowa 50309     | Trustee<br>Vice Chairman |
| Edward H. Healey   | Brown Healey Bock, P.C.<br>800 First Avenue NE<br>Cedar Rapids, Iowa 52402        | Trustee                  |
| Glen D. Huntington | Huntington Ewing Architects,<br>P.C.<br>PO Box 976<br>Storm Lake, Iowa 50588      | Trustee                  |
| Gordon E. Mills    | The Durrant Group, Inc.<br>One Cycare Plaza<br>Dubuque, Iowa 52001                | Trustee<br>Secretary     |
| Douglas R. Sires   | Sires Architects, P.C.<br>PO Box 350<br>Johnston, Iowa 50131                      | Trustee                  |
| Michael Underhill  | Department of Architecture<br>Iowa State University<br>Ames, Iowa 50011           | Trustee                  |

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ARTICLES OF INCORPORATION

OF

IOWA ARCHITECTURAL FOUNDATION

1988 AUG 15 PM 3-43

RECEIVED SECRETARY OF STATE

SOS

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To the Secretary of State of the State of Iowa:

The undersigned, acting as incorporator of a Corporation under the Iowa Nonprofit Corporation Act (Chapter 504A of the Code of Iowa) adopts the following Articles of Incorporation for such Corporation:

ARTICLE I  
NAME

The name of the Corporation is Iowa Architectural Foundation.

ARTICLE II  
DURATION

The Corporation shall have perpetual duration.

ARTICLE III  
PURPOSES

Said Corporation is organized for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and in this connection, the purposes for which the Corporation is formed, and the business and objects to be carried on and promoted by it are as follows:

1. To seek, investigate and enable programs and projects for the improvement of the human environment for work, for recreation, for living;
2. To solicit, receive and expend gifts, grants and legacies for the education, exhibition, publication, research and preservation of architecture and its allied arts and sciences.
3. To establish recognition and awards for meritorious work;
4. To provide architectural scholarships, establish teaching and research chairs in architecture, and assist architectural education and research projects;

5. To provide for the dissemination of literature and information of beneficial use to architecture and its allied arts and services;
6. To assist through cooperation with, association in, and support of any activities which will result in better architecture and in improvement of the architectural profession; and
7. To do any other lawful activity permitted as a nonprofit corporation.

ARTICLE IV  
REGISTERED OFFICE AND REGISTERED AGENT

The address of its initial registered office in the State of Iowa is 512 Walnut Street, Des Moines, County of Polk, and the name of its initial registered agent at such address is Suzanne Schwengels.

ARTICLE V  
INITIAL BOARD OF TRUSTEES

The Directors of this Corporation shall be designated as Trustees. The number of trustees constituting the initial Board of Trustees of the Corporation is nine ( 9 ), and the names and addresses of the persons who are to serve as the initial trustees are:

| <u>Name</u>               | <u>Address</u>   |
|---------------------------|--|
| <u>John D. Bloodgood</u>  | <u>Bloodgood Architects, P.C.</u><br><u>3001 Grand Ave., Des Moines, IA 50309</u>            |
| <u>Joseph E. Borg</u>     | <u>Brooks Borg &amp; Skiles Architects</u><br><u>700 Hubbell Bldg., Des Moines, IA 50309</u> |
| <u>Robert C. Broshar</u>  | <u>Thorson-Brom-Broshar-Snyder</u><br><u>900 Waterloo Bldg., Waterloo, IA 50701</u>          |
| <u>H. Kennard Bussard</u> | <u>Bussard/Dikis Associates, Ltd.</u><br><u>303 Locust St., Des Moines, IA 50309</u>         |
| <u>Edward H. Healey</u>   | <u>Brown Healey Bock, P.C.</u><br><u>800 First Ave., N.E., Cedar Rapids, IA</u><br>52402     |

Glen D. Huntington

Huntington Ewing Architects, P.C.  
P.O.Box 976, Storm Lake, IA 50588

Gordon E. Mills

The Durrant Group, Inc.  
One Cycare Plaza, Dubuque, IA 52001

Douglas R. Sires

Sires Architects, P.C.  
P.O. Box 350, Johnston, IA 50131

Michael Underhill

Department of Architecture  
Iowa State University, Ames, IA 50011

The Bylaws shall establish the number of trustees, which may be varied from time to time, and shall contain provisions relating to the selection of trustees, the establishing of their terms, and their qualifications.

ARTICLE VI  
MEMBERS

The Corporation shall have no members.

ARTICLE VII  
CORPORATE EXISTENCE

The date on which the corporate existence shall begin is the date that this document is filed at the office of the Secretary of State.

ARTICLE VIII  
INCORPORATOR

The name and address of the incorporator is:

Robert Broshar  
900 Waterloo Building  
Waterloo, Iowa 50701

ARTICLE IX  
POWERS

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its trustees, officers, or other private persons, except that the Corporation shall

be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of any candidate for public office. Notwithstanding any other provisions of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law); or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

#### ARTICLE X DISSOLUTION

Upon the dissolution of the Corporation, the Board of Trustees shall, after paying or making provision for the payment of all the liabilities of the Corporation, dispose of all of the assets of the Corporation exclusively for the purposes of the Corporation to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Trustees shall determine. Any of such assets not so disposed of shall be disposed of by the District Court of the County in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

#### ARTICLE XI NONLIABILITY

A trustee, officer, employee or other volunteer of the Corporation is not liable on the Corporation's debts or obligations and a trustee, officer, employee or other volunteer is not personally liable in that capacity, for a claim based upon an act or omission of the person performed in the discharge of the person's duties, except for a breach of the duty of loyalty to the Corporation, for acts or omissions not in good faith or which involve

intentional misconduct or knowing violation of the law, or for a transaction from which the person derives an improper personal benefit. If this limitation of liability is too broad, then the above provisions shall be enforced to the fullest extent as provided by law. If Iowa law is hereafter changed to permit further elimination or limitation of the liability of trustees, officers, employees or other volunteers for monetary damages to the Corporation, then the liability of such trustee, officer, employee or other volunteer of this Corporation shall be eliminated or limited to the full extent then permitted. The trustees, officers, employees or other volunteers of this Corporation have agreed to serve in their respective capacities in reliance upon the provisions of this Article.

ARTICLE XII  
INDEMNIFICATION

This Corporation shall indemnify trustees, officers, employees or other volunteers of this Corporation, and each trustee, officer, employee or other volunteer of this Corporation who is serving or who has served, at the request of this Corporation, as a director, officer, partner, trustee, employee or agent of another corporation, partnership, joint venture, trust, other enterprise or employee benefit plan to the fullest extent possible against expenses, including attorneys' fees, judgments, penalties, fines, settlements and reasonable expenses, actually incurred by such trustee, officer, employee or other volunteer relating to such person's conduct as a trustee, officer, employee or other volunteer of this Corporation or as a director, officer, partner, trustee, employee or agent of another corporation, partnership, joint venture, trust, other enterprise or employee benefit plan, except that the mandatory indemnification required by this sentence shall not apply (i) to a breach of such trustee's, officer's, employee's or other volunteer's duty of loyalty to the Corporation, (ii) for acts or omissions not in good faith or which involve intentional misconduct or knowing violation of the law, (iii) for a transaction from which such trustee, officer, employee or other volunteer derived an improper personal benefit or against judgments, penalties, fines and settlements arising from any proceeding by or in the right of the Corporation, or against expenses in any such case where such trustee, officer, employee or other volunteer shall be adjudged liable to the Corporation.

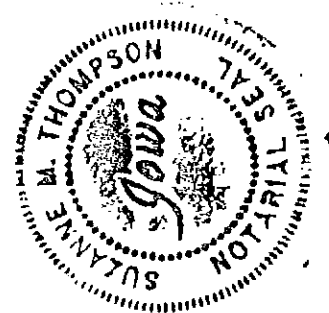
Dated this 5TH day of AUGUST, 1988.

  
\_\_\_\_\_  
Robert Broshar, Incorporator

STATE OF IOWA )  
 ) SS:  
COUNTY OF Black Hawk )

On this 5<sup>th</sup> day of August, 1988, before me, the undersigned, a notary public in and for said County in said State, personally appeared Robert Broshar, to me known to be the person named in and who executed the foregoing Articles of Incorporation, and acknowledged that he executed the same as his voluntary act and deed.

Suzanne M. Thompson  
Notary Public in and for the  
State of Iowa



|  |   |
|--|---|
| OFFICE OF THE SECRETARY OF STATE<br>DES MOINES, IOWA |   |
| This instrument recorded in Book _____               | Page <u>Aug. 15</u> 19 <u>88</u>                      |
| Expires <u>Perp</u>                                  | Cert No <u>C1026116</u> Receipt No _____              |
| Filed by <u>Davis Law Firm, 2300 Financial</u>       |   |
| Filing Fee <u>\$20.00</u>                            | Recording Fee <u>Elaine Buxton</u> Secretary of State |

Attn: Barbara A. Keck

Attn., 666 Walnut  
St., DM, Ia.  
50309

BYLAWS  
OF  
IOWA ARCHITECTURAL FOUNDATION  
(an Iowa Nonprofit Corporation)

ARTICLE I

OFFICES

Section 1. Principal Office in Iowa. The principal office of Iowa Architectural Foundation (hereinafter called the "Corporation") in the State of Iowa shall be located at Des Moines, Polk County, Iowa.

Section 2. Other Offices. The Corporation may have other offices at such other place or places, either within or without the State of Iowa, as the Board of Trustees may from time to time determine, or as shall be necessary or appropriate for the conduct of the affairs of the Corporation.

ARTICLE II

MEMBERS

The Corporation shall have no members.

ARTICLE III

BOARD OF TRUSTEES

Section 1. General Powers. The affairs and management of this Corporation, including the control and distribution of its property and funds, are vested in the Board of Trustees. All powers of this Corporation, including the power to adopt Bylaws and amend and alter the same, are vested in the Board of Trustees.

Section 2. Number. The number of trustee shall be not less than five (5) nor more than fifteen (15). The number of trustees may be changed by the Board of Trustees at any annual or special meeting called for that purpose. No decrease in number shall have the effect of shortening the term of any incumbent trustee. In case the Board of Trustees fail to fix the number of trustees, the number actually elected shall be deemed to be the number of trustees so fixed.



Section 3. Election of Trustees.

a) All nominated trustees shall be elected at the Annual Meeting of Trustees except for ex-officio members who shall be as follows:

The Chairperson of the Department of Architecture,  
Iowa State University

The two immediate past presidents of the Iowa  
Chapter of the American Institute of Architects

At least one-third of the trustees shall be elected from the nominees proposed by the Iowa Chapter of the American Institute of Architects. When the Annual Meeting is not held or trustees are not elected thereat, they may be elected at a special meeting called for that purpose. Such election shall be by ballot whenever requested by a trustee entitled to vote at such election but, unless such a request is made, the election may be conducted in any manner approved at the meeting.

b) At all elections of trustees, the candidates receiving the greatest number of votes shall be elected.

c) If any nominee of the Iowa Chapter of the American Institute of Architects, is not elected by the trustees, then the Iowa Chapter of the American Institute of Architects shall submit another nominee for election.

Section 4. Term of Office. At the first Annual Meeting of the Board of Trustees, the trustees other than ex-officio shall be divided into three classes of equal number, as determined by lot, with respective terms of office of one, two and three years. One-third of the trustees in each such class shall be members nominated by the Iowa Chapter of the American Institute of Architects and two-thirds shall be members nominated by the Foundation or shall be ex-officio members as nearly as this is possible to do. Subsequent nominees will be elected to three year terms. Ex-officio trustees will serve terms of office concurrent with their respective positions.

Section 5. Length of Term. No trustee, other than an ex-officio member, shall serve more than two (2) full terms, and no trustee, other than an ex-officio member, may be elected if the full terms to which the trustee is to be elected would cause the trustee to serve more than seven (7) years. After an absence of one year from the Board of Trustees, a former trustee may be re-elected.

Section 6. Resignation and Removal. Any trustee may resign at any time by giving written notice of such resignation to the Board of Trustees. Any trustee may be removed at any time, with or without assigning any cause, by action duly taken by the trustees in which all of the remaining trustees shall concur, and such removal shall be in writing. Such removal or resignation or death of a trustee, shall create a vacancy on the Board.

Section 7. Vacancies. Any vacancy occurring in the Board of Trustees through death or resignation shall be filled by action of the Board of Trustees except for a vacancy of the Chairperson of the Department of Architecture of Iowa State University which vacancy shall be filled by that member's successor. A trustee so appointed to fill a vacancy shall be appointed for the unexpired term of the predecessor in office and until the appointment of the trustee's successor.

Section 8. Place of Meetings, etc. The Board of Trustees may hold its meetings and keep the books and records of the Corporation at such place or places, within the State of Iowa, as the Board may from time to time determine.

Section 9. Annual and Regular Meetings. The annual meeting of the Board of Trustees shall be held in each year in conjunction with the annual meeting of the Iowa Chapter of the American Institute of Architects and, if so held, ten (10) days notice of such annual meeting is to be given to each trustee of the Corporation. The Board of Trustees, from time to time, may provide for the holding of other regular meetings of the Board of Trustees and fix the time and place (which may be within or outside of the State of Iowa) thereof. Notice of regular meetings shall not be required to be given; provided, however, that in case the Board of Trustees shall fix or change the time or place of regular meetings, notice of such action shall be mailed promptly to each trustee who shall not be present at the meeting at which such action was taken, addressed to the trustee at the trustee's residence or usual place of business.

Section 10. Special Meetings; Notice. Special meetings of the Board of Trustees shall be held whenever called by three of the trustees at such time and place (which may be within or outside of the State of Iowa) as may be specified in the respective notices or waivers of notices thereof. Notice of each special meeting shall be mailed to each trustee addressed to the trustee at the trustee's residence or usual place of business at least three (3) days before the date on which the meeting is to be held, or shall be sent to the trustee at such place by telegram, radio or cable or shall be delivered to the trustee personally, not later than the day before the date on which the meeting is to be held. Notice of any special meeting shall not be required to be given to any trustee who shall waive notice of such meeting in

writing or by telegram, radio or cable, whether before or after the time of such meeting; and any such meeting shall be a legal meeting without any notice thereof having been given if all the trustees shall be present thereat.

Section 11. Quorum and Manner of Acting. A majority of the number of trustees fixed by Section 2 of this Article III shall constitute a quorum for the transaction of business; but if at any meeting of the Board of Trustees there be less than a quorum present, a majority of the trustees may adjourn the meeting, from time to time, until a quorum shall be present. Notice of any adjourned meeting need not be given. At all meetings of trustees, a quorum being present, the act of the majority of the trustees present at the meeting shall be the act of the Board of Trustees, unless the act of a greater number is required by law, the Articles of Incorporation or these Bylaws. Ex-officio trustees shall have the same voting rights as all other trustees. No trustee shall vote by proxy.

#### ARTICLE IV

##### OFFICERS

Section 1. Number. The officers of the Corporation shall be a Chairman, a Vice-Chairman, a Secretary and a Treasurer and such other officers as may be appointed in accordance with the provisions of this Article IV. Two or more offices, except those of Chairman and Vice-Chairman, may be filled by the same person. In its discretion, the Board of Trustees, by a vote of a majority thereof, may leave unfilled for any such period as it may fix, any office except those of Chairman, Treasurer and Secretary.

Section 2. Election, Term of Office and Qualification. The officers of the Corporation shall be chosen annually by the Board of Trustees at its annual meeting. Each such officer shall hold office until the next succeeding annual meeting of the Board of Trustees and until the officer's successor shall have been duly chosen and shall qualify or until the officer's death or until the officer shall resign. None of the officers except the Chairman and Vice-Chairman need be members of the Board of Trustees.

Section 3. Vacancies. A vacancy in any office by reason of death, resignation, removal, disqualification or any other cause shall be filled by the Board of Trustees.

Section 4. Chairman. The Chairman shall be the chief executive officer of the Corporation and, subject to the control of the Board of Trustees, shall have general and complete management

and supervision of the operations of the Corporation, to retain and discharge all employees, and generally to manage and supervise the operations of the Corporation, including the investment of the corporate funds and properties. In general, the Chairman shall perform all duties incident to the office of Chairman and see that all orders and resolutions of the Board of Trustees are carried into effect. From time to time, the Chairman shall report to the Board of Trustees all matters within the Chairman's knowledge which the interests of the Corporation may require to be brought to their notice. The Chairman or the Chairman's designee shall have authority to sign, execute and acknowledge all contracts, checks, deeds, mortgages, bonds, leases or other obligations on behalf of the Corporation as the Chairman may deem necessary or proper to be executed in the course of the Corporation's regular business, or which shall be authorized by the Board of Trustees. The Chairman may sign in the name of the Corporation reports and all other documents or instruments which are necessary or proper to be executed in the course of the Corporation's business. The Chairman shall perform such other duties as are given to the Chairman by these Bylaws or as may be assigned to the Chairman, from time to time, by the Board of Trustees.

Section 5. Vice-Chairman. In the absence or disability of the Chairman, or whenever requested by the Chairman, the Vice-Chairman may perform all the duties of the Chairman, and, when so acting, shall have all powers and be subject to all restrictions upon the Chairman. The Vice-Chairman shall perform such other duties as are given to the Vice-Chairman by these Bylaws or as from time to time may be assigned to the Vice-Chairman by the Board of Trustees or the Chairman.

Section 6. Secretary. The Secretary shall:

(a) record all the proceedings of the meetings of the Board of Trustees in a book to be kept for that purpose;

(b) cause all notices to be duly given in accordance with the provisions of these Bylaws and as required by statute;

(c) be custodian of the records of the Corporation, the execution of which on behalf of the Corporation shall have been duly authorized under these Bylaws;

(d) see that the books, reports, statements and other documents and records required by statute are properly kept and filed;

(e) in general, perform all duties incident to the office of Secretary and such other duties as are given to the Secretary by these Bylaws or as may be assigned to the Secretary, from time to time, by the Board of Trustees or the Chairman.

Section 7. Treasurer. The Treasurer shall:

(a) have charge of and supervision over and be responsible for the funds, securities, receipts and disbursements of the Corporation;

(b) cause the money and other valuable effects of the Corporation to be deposited in the name and to the credit of the Corporation in such banks or trust companies or with such bankers or other depositories as shall be selected in accordance with Section 5 of Article IV of these Bylaws or to be otherwise dealt with in such a manner as the Board of Trustees may direct;

(c) cause the funds of the Corporation to be disbursed by checks or drafts upon the authorized depositories of the Corporation, and cause to be taken and preserved proper vouchers for all money disbursed;

(d) render to the Chairman or the Board of Trustees, whenever requested, a statement of the financial condition of the Corporation and of all the transactions completed as Treasurer, and render a full financial report at the annual meeting of the Board of Trustees, if called upon to do so;

(e) cause to be kept, at such place as the Board of Trustees may determine, correct books of account of all its business and transactions, such books to be available to any director upon application at such place during business hours;

(f) be empowered, from time to time, to require from all officers or agents of the Corporation reports or statements giving such information as the Treasurer may desire with respect to any and all financial transactions of the Corporation;

(g) in general, perform all duties incident to the office of Treasurer and such other duties as are given to the Treasurer by the Board of Trustees or the Chairman.

ARTICLE V

ACCEPTANCE OF BEQUESTS, DEVISES AND  
DONATIONS, EXECUTION OF INSTRUMENTS, BORROWING  
OF MONEY AND DEPOSIT OF CORPORATE FUNDS

Section 1. Acceptance of Bequests, Devises and Donations. The Chairman or Vice-Chairman may accept any and all unconditional and unrestricted bequests, devises and donations of money and property made to the Corporation and, with the prior approval of the Board of Trustees, may accept any other bequests, devises and donations.

The unanimous vote of all of the members of the Board of Trustees shall be required in order to authorize a disbursement of funds of the Corporation for any of the purposes specified in Article X of the Articles of Incorporation.

Section 2. Execution of Instruments. All instruments of assignment, transfer, conveyance, release and contract requiring execution by the Corporation, shall be signed by any authorized officer or agent provided, however, that such person or persons may delegate, from time to time, by instruments in writing, all or any part of such authority to any other person or persons, if authorized to do so by vote of the Board of Trustees.

Section 3. Loans. When so authorized by the Board of Trustees, any officer or agent of the Corporation may effect loans and advances, at any time, for the Corporation, secured by mortgage or pledge of the Corporation's property or otherwise, and may do every act and thing necessary or proper in connection therewith. Such authority may be general or confined to specific instances.

Section 4. Nonliability. A trustee, officer or employee of the Corporation is not liable on the Corporation's debts or obligations and a trustee, officer or other volunteer is not personally liable in that capacity, for a claim based upon an act or omission of the person performed in the discharge of the person's duties, except for a breach of the duty of loyalty to the Corporation, for acts or omissions not in good faith or which involve intentional misconduct or knowing violation of the law, or for a transaction from which the person derives an improper personal benefit.

If Iowa law is hereafter changed to permit further elimination or limitation of the liability of trustees, officers, employees or other volunteers for monetary damages to the corporation, then the liability of such trustee, officer, employee or other volunteer of this Corporation shall be eliminated or

limited to the full extent then permitted. The trustees, officers, employees or other volunteers of this Corporation have agreed to serve in their respective capacities in reliance upon the provisions of this Article.

Section 5. Indemnification. This Corporation shall indemnify trustees, officers, employees or other volunteers of this Corporation, and each trustee, officer, employee or other volunteer of this Corporation who is serving or who has served, at the request of this Corporation, as a director, officer, partner, trustee, employee or agent of another corporation, partnership, joint venture, trust, other enterprise or employee benefit plan to the fullest extent possible against expenses, including attorneys' fees, judgments, penalties, fines, settlements and reasonable expenses, actually incurred by such person relating to such person's conduct as a trustee, officer, employee or other volunteer of this Corporation or as a director, officer, partner, employee or agent of another corporation, partnership, joint venture, trust, other enterprise or employee benefit plan, except that the mandatory indemnification required by this section shall not apply (i) to a breach of such person's duty of loyalty to the Corporation, (ii) for acts or omissions not in good faith or which involve intentional misconduct or knowing violation of the law, (iii) for a transaction from which such person derived an improper personal benefit or against judgments, penalties, fines and settlements arising from any proceeding by or in the right of the Corporation, or against expenses in any such case where such trustee shall be adjudged liable to the Corporation.

Section 6. Corporate Powers and Purposes. The Corporation shall have unlimited power to engage in and to do any lawful act concerning any and all lawful purposes for which corporations may be organized under the provisions of the Iowa Nonprofit Corporation Act, Chapter 504A Code of Iowa, as amended.

This Corporation is organized and shall be operated exclusively and irrevocably for educational, charitable, religious and scientific purposes.

Section 7. Prohibited Transactions. No part of the net earnings of this Corporation shall inure to the benefit of any individual and no substantial part of the activities of this Corporation shall consist of carrying on propaganda or otherwise attempting to influence legislation. This Corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

Upon the dissolution or termination of this Corporation, whether voluntary or involuntary, all property of the Corporation shall be distributed exclusively for charitable, scientific,

literary, and educational purposes, only to organizations which have been granted exemption from Federal Income Tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the appropriate provision of the Internal Revenue Code then in effect, or to a local, state or Federal Government for exclusively public purposes, and cannot be distributed to any individual member, officer or trustee of the Corporation, or to any other person or persons whomever, except those who come within the purposes of the Corporation as above set forth; provided, however, that the Corporation shall have the right to pay and discharge such reasonable costs, expenses and liabilities as may be incurred in furthering such purposes.

No loans shall be made by the Corporation to its trustees or officers. Any trustee or officer who assents to or participates in the making of any such loan shall be liable to the Corporation for the amount of such loan until the repayment thereof.

This Corporation shall not engage in a prohibited transaction, as defined in the Internal Revenue Code of the United States, or any amendment thereto.

This Corporation shall not:

(a) lend any part of its income or corpus, without the receipt of adequate security and a reasonable interest, to;

(b) pay any compensation, in excess of a reasonable allowance for salaries or other compensation for personal services actually rendered, to;

(c) make any part of its services available on a preferential basis, to;

(d) make any substantial purchase of securities or any other property, for less than an adequate consideration in money or money's worth, to; or

(e) engage in any other transaction which results in a substantial diversion of its income or corpus, to;

any person who has made a substantial contribution to this Corporation.

Section 8. Informal Action by Trustees. Any action required or permitted by law or the Articles of Incorporation or these Bylaws to be taken at a meeting of the Board of Trustees, may be taken without a meeting if a consent in writing setting forth the action so taken shall be signed by all of the trustees.



ARTICLE VI

AMENDMENTS TO BYLAWS

All Bylaws of the Corporation shall be subject to amendment, alternation or repeal and the new Bylaws or amendments, alterations or repeals may be made by the affirmative vote of at least a majority of the whole Board of Trustees given at any meeting, the notice or waiver of notice of which shall have summarized or set forth in full the proposed amendment, except that any amendment that relates to the selection of trustees shall be made by the affirmative vote of at least seventy-five percent (75%) of the whole Board of Trustees.

Gordon E. Mills , Secretary

# Application for Employer Identification Number

(For use by employers and others. Please read the attached instructions before completing this form.) Please type or print clearly.

Official Use Only

OMB No. 1545-0003  
 Expires 7-31-91

**1** Name of applicant (True legal name. See instructions.)  
 Iowa Architectural Foundation

**2** Trade name of business if different from item 1  
 ---

**3** Executor, trustee, "care of name"  
 ---

**4** Mailing address (street address) (room, apt., or suite no.)  
 512 Walnut Street

**5** Address of business, if different from item 4. (See instructions.)  
 ---

**4a** City, state, and ZIP code  
 Des Moines, Iowa 50309

**5a** City, state, and ZIP code  
 ---

**6** County and State where principal business is located  
 Iowa - Polk

**7** Name of principal officer, grantor, or general partner. (See instructions.) ▶ Robert C. Broshar, Chairman

**8** Type of entity (Check only one.) (See instructions.)

|  |  |  |
|--|--|--|
| <input type="checkbox"/> Individual SSN _____  | <input type="checkbox"/> Plan administrator SSN _____          | <input type="checkbox"/> Partnership                       |
| <input type="checkbox"/> REMIC   | <input type="checkbox"/> Personal service corp.                | <input type="checkbox"/> Other corporation (specify) _____ |
| <input type="checkbox"/> State/local government  | <input type="checkbox"/> National guard                        | <input type="checkbox"/> Federal government/military       |
| <input checked="" type="checkbox"/> Other nonprofit organization (specify) <u>Foundation</u> | If nonprofit organization enter GEN (if applicable) <u>N/A</u> |  |
| <input type="checkbox"/> Farmers' cooperative  |  |  |
| <input type="checkbox"/> Estate  | <input type="checkbox"/> Trust                                 |  |
| <input type="checkbox"/> Other (specify) ▶   |  |  |

**8a** If a corporation, give name of foreign country (if applicable) or state in the U.S. where incorporated ▶ Foreign country: --- State: Iowa

**9** Reason for applying (check only one)

|  |   |
|--|---|
| <input checked="" type="checkbox"/> Started new business <u>Foundation</u> | <input type="checkbox"/> Changed type of organization (specify) ▶ |
| <input type="checkbox"/> Hired employees                                   | <input type="checkbox"/> Purchased going business                 |
| <input type="checkbox"/> Created a pension plan (specify type) ▶           | <input type="checkbox"/> Created a trust (specify) ▶              |
| <input type="checkbox"/> Banking purpose (specify) ▶                       | <input type="checkbox"/> Other (specify) ▶                        |

**10** Business start date or acquisition date (Mo., day, year) (See instructions.)  
 August 15, 1988

**11** Enter closing month of accounting year (See instructions.)  
 December

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

**13** Enter 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."

| Nonagricultural | Agricultural | Household |
|-----------------|--------------|-----------|
| 0               | 0            | 0         |

**14** Does the applicant operate more than one place of business? . . . . .  Yes  No  
 If "Yes," enter name of business. ▶

**15** Principal activity or service (See instructions.) ▶ Charitable; receiving and disbursing funds

**16** Is the principal business activity manufacturing? . . . . .  Yes  No  
 If "Yes," principal product and raw material used. ▶

**17** To whom are most of the products or services sold? Please check the appropriate box.

|  |  |   |
|--|--|---|
| <input type="checkbox"/> Public (retail) | <input type="checkbox"/> Other (specify) ▶ | <input type="checkbox"/> Business (wholesale) |
|  |  | <input checked="" type="checkbox"/> N/A       |

**18** Has the applicant ever applied for an identification number for this or any other business? . . . . .  Yes  No  
 Note: If "Yes," please answer items 18a and 18b.

**18a** If the answer to item 18 is "Yes," give applicant's true name and trade name, if different when applicant applied.

True name ▶ Trade name ▶

**18b** Enter approximate date, city, and state where the application was filed and the 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.

Name and title (please type or print clearly) ▶ Robert C. Broshar, Chairman Telephone number (include area code)  
 515/244-7502

Signature ▶ *Robert Broshar* Date ▶ 12/12/88

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

|                      |      |      |       |                     |
|----------------------|------|------|-------|---------------------|
| Please leave blank ▶ | Geo. | Ind. | Class | Reason for applying |
|                      |      |      |       |                     |

AFFIDAVIT

STATE OF IOWA )  
 )  
COUNTY OF Polk ) SS;

I, H. Kennard Bussard, being first duly sworn upon oath, do depose and state that I am the Vice-Chairman of Iowa Architectural Foundation, and that the attached copies of the Articles of Incorporation and Bylaws of Iowa Architectural Foundation have been compared to the original documents, and I hereby declare and certify that these copies are complete and accurate copies of the original documents.

H. Kennard Bussard  
H. Kennard Bussard

Subscribed and sworn to by H. Kennard Bussard, known by me personally to be the Vice-Chairman of Iowa Architectural Foundation, this 12th day of December, 1988.



Nancy L. Iseminger  
Notary Public in and For said  
County and State

IOWA

C102616

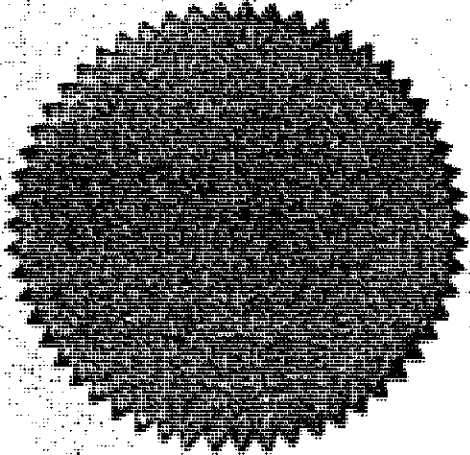
SECRETARY OF STATE

CERTIFICATE OF INCORPORATION

AUGUST 15, 1988

IOWA ARCHITECTURAL FOUNDATION

HAS FILED ARTICLES OF INCORPORATION IN THIS OFFICE AND IS  
HEREBY AUTHORIZED TO TRANSACT BUSINESS AS A CORPORATION FROM  
AUGUST 15, 1988, PERPETUALLY, UNDER THE PROVISIONS  
OF CHAPTER 504A, 1987 CODE OF IOWA.



*Elaine Baxter*

SECRETARY OF STATE

Form **872-C**  
(Rev. March 1986)

Department of the Treasury—Internal Revenue Service

**Consent Fixing Period of Limitation Upon  
Assessment of Tax Under Section 4940 of the  
Internal Revenue Code**

(See Form 1023 Instructions for Part IV, line 3.)

OMB No. 1545-0056  
Expires 3-31-89

To be used with Form  
1023. Submit in  
duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Iowa Architectural Foundation  
*(Exact legal name of organization)*  
512 Walnut Street  
Des Moines, Iowa 50309  
*(Number, street, city or town, state, and ZIP code)*

} and the District Director  
of Internal Revenue

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year December

|  |          |
|--|----------|
| Name of organization                                     | Date     |
| Iowa Architectural Foundation                            | 12/12/89 |
| Officer or trustee having authority to sign              |          |
| Signature ► <i>H. Kenneth Bunker</i> ... , Vice Chairman |          |
| District Director  | Date     |
|  |          |

By ►

|  |   |   |
|--|---|---|
| <b>Form 872-C</b><br>(Rev. March 1986) | Department of the Treasury—Internal Revenue Service<br><b>Consent Fixing Period of Limitation Upon<br/>         Assessment of Tax Under Section 4940 of the<br/>         Internal Revenue Code</b><br>(See Form 1023 Instructions for Part IV, line 3.) | OMB No. 1545-0056<br>Expires 3-31-89<br><br>To be used with Form<br>1023. Submit in<br>duplicate. |
|--|---|---|

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

|  |   |         |  |
|--|---|---------|--|
| Iowa Architectural Foundation<br><i>(Exact legal name of organization)</i> | } | and the | District Director<br>of Internal Revenue |
| 512 Walnut Street<br>Des Moines, Iowa 50309                                |   |         |  |
| <i>(Number, street, city or town, state, and ZIP code)</i>                 |   |         |  |

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year December

|   |          |
|---|----------|
| Name of organization                        | Date     |
| Iowa Architectural Foundation               | 12/12/88 |
| Officer or trustee having authority to sign |          |
| Signature ►  , Vice Chairman                |          |
| District Director                           | Date     |
|   |          |

By ►

# Power of Attorney and Declaration of Representative

▶ See separate instructions.

|                                 |  |   |                  |  |  |
|---------------------------------|--|---|------------------|--|--|
| <b>Part I</b> Power of Attorney |  |   | For IRS Use Only |  |  |
| Please type or print            | Taxpayer(s) name(s)<br>Iowa Architectural Foundation | Taxpayer identification number<br>Applied For | File So.         |  |  |
|                                 | Address (number and street)<br>512 Walnut Street     | Plan number (if applicable)<br>N/A            | Level            |  |  |
|                                 | City, state, and ZIP code<br>Des Moines, Iowa 50309  | Telephone number<br>515 244-7502              | Receipt          |  |  |
|                                 |  |   | Powers           |  |  |
|                                 |  |   | Blind T.         |  |  |
|                                 |  |   | Action           |  |  |
|                                 |  |   | Ret. Ind.        |  |  |

hereby appoint(s) the following individual(s)\*

| Name              | CAF Number  | Address   | New Address | Telephone Number |
|-------------------|-------------|---|-------------|------------------|
| Bruce I. Campbell | 4000-00844R | 2300 Financial Center<br>Des Moines, Iowa 50309 |             | 515/243-2300     |

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service for the following tax matter(s) (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

| Type of tax<br>(Individual, corporate, etc.)  | Federal tax<br>form number<br>(1040, 1120, etc.) | Year(s) or period(s)<br>(Date of death if estate tax) |
|---|--|---|
| For any and all matters concerning application for an exemption certificate pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986. |  |   |

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters (excluding the power to receive refund checks and the power to sign the return, unless specifically granted below). See Regulations section 1.6012-1(a)(5) for information on returns made by agents. (List excludable powers below. Indicate if you are granting the power to sign the return.)

To do all things which he deems necessary or requisite to be done in the premises as fully as the undersigned could do in the name and capacity indicated below.

- Send originals of all notices and all other written communications in proceedings involving the above tax matters to the appointee first named above, and a duplicate copy of all notices and all other written communications to the taxpayer named above, or
- Send copies of all notices and all other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:
  - 1  the appointee first named above, or
  - 2  (names of not more than two of the appointees named above)

- Initial here ▶ ..... if you are granting the power to receive, but not to endorse or cash, refund checks for the above tax matters to :
- 3  the appointee first named above, or
  - 4  (name of one of the above designated appointees) ▶ .....

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Internal Revenue Service for the same tax matters and years or periods covered by this power of attorney, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier powers and authorizations.)

Signature of or for taxpayer(s)

(If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.)

*H. Kennard Bussard* ..... Vice-Chairman ..... 12/12/88  
(Signature) (Title, if applicable) (Date)

..... H. Kennard Bussard ..... Vice-Chairman ..... 12/12/88  
(Signature) (Title, if applicable) (Date)





IOWA ARCHITECTURAL FOUNDATION

BUDGET - 1988

Income

|                                |                  |
|--------------------------------|------------------|
| Iowa Chapter, AIA contribution | \$1000.00        |
| Gifts                          | 500.00           |
|                                | <u>\$1550.00</u> |

Expenses

|                               |                  |
|-------------------------------|------------------|
| Legal Fees                    | \$ 600.00        |
| IRS Exemption Application Fee | 300.00           |
| Recording Expenses            | 100.00           |
|                               | <u>\$1000.00</u> |

|                                |          |
|--------------------------------|----------|
| Excess of Income over Expenses | \$550.00 |
|--------------------------------|----------|

IOWA ARCHITECTURAL FOUNDATION

BUDGET - 1989

Income

|   |                 |
|---|-----------------|
| Iowa Chapter, AIA, Contribution         | \$ 500.00       |
| Gifts - Architects (Individual & Firms) | 38,500.00       |
| Interest Income                         | <u>1,100.00</u> |
|   | \$40,100.00     |

Expenses

|                                     |                 |
|-------------------------------------|-----------------|
| Legal/Accounting Fees               | \$ 500.00       |
| Postage                             | 250.00          |
| Printing                            | 700.00          |
| Annual Meeting                      | 200.00          |
| Architecture in the Schools Program | <u>3,000.00</u> |
|                                     | \$ 4,650.00     |

Excess of Income Over Expenses

\$35,650.00

IOWA ARCHITECTURAL FOUNDATION

BUDGET - 1990

Income

|  |                 |
|--|-----------------|
| Gifts - Architects (Individual & Firm) | \$15,000.00     |
| Community                              | 10,000.00       |
| Fundraising Event                      | 10,000.00       |
| Interest Income                        | <u>3,000.00</u> |
|  | \$38,000.00     |

Expenses

|  |               |
|--|---------------|
| Postage/Printing                                     | \$ 300.00     |
| Fundraiser Event Expenses                            | 5,000.00      |
| Architecture in the Schools<br>and Teacher Workshops | 8,000.00      |
| Annual Meeting                                       | <u>200.00</u> |
|  | \$13,500.00   |

Excess of Income Over Expenses

\$24,500.00

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

For IRS Use Only

Control number \_\_\_\_\_  
 Amount paid \_\_\_\_\_  
 User fee screener \_\_\_\_\_

Attach to determination letter applications.

1 Name of organization

Iowa Architectural Foundation

2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the amount of the indicated fee):

- a  Initial request for recognition of tax-exempt status under section 501(a) (except a section 401(a) trust) by an organization whose gross receipts have not exceeded (or are not expected to exceed) \$5,000 annually averaged over its first four taxable years. If you check this box you must complete the income certification below . . . . . \$ 150

**Certification**

I hereby certify that the gross receipts of \_\_\_\_\_ (enter name of organization) have not exceeded (or are not expected to exceed) \$5,000 annually averaged over its first four years of operation.

Signature ▶ \_\_\_\_\_ Title \_\_\_\_\_

- b  All other initial requests for recognition of tax-exempt status under section 501(a) or 521 (except a section 401(a) trust) . . . . . \$ 300

- c  Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity. . . . . \$ 200

**Instructions**

The Revenue Act of 1987 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office with a postmark date or receipt date (if not mailed) after January 31, 1988.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter,

be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

| If entity is in this IRS District   | Send fee and request for determination letter to this address                           |   |
|---|---|---|
| Brooklyn, Albany, Augusta, Boston, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence                             | Internal Revenue Service<br>EP/EO Division<br>P. O. Box 1680, GPO<br>Brooklyn, NY 11202 | Dallas, Albuquerque, Austin, Cheyenne, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita<br>Internal Revenue Service<br>EP/EO Division<br>Mail Code 4950 DAL<br>1100 Commerce Street<br>Dallas, TX 75242 |
| Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country | Internal Revenue Service<br>EP/EO Division<br>P. O. Box 17010<br>Baltimore, MD 21203    | Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans<br>Internal Revenue Service<br>EP/EO Division<br>C-1130<br>Atlanta, GA 30301                      |
| Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg   | Internal Revenue Service<br>EP/EO Division<br>P. O. Box 3159<br>Cincinnati, OH 45201    | Anchorage, Las Vegas, Boise, Los Angeles, Honolulu, Portland, Laguna Niguel, San Jose, Seattle<br>Internal Revenue Service<br>EO Application Receiving<br>Room 5127, P. O. Box 486<br>Los Angeles, CA 90053-0486        |
|   |   | Sacramento, San Francisco<br>Internal Revenue Service<br>EO Application Receiving<br>Stop SF 4446<br>P. O. Box 36001<br>San Francisco, CA 94102   |
|   |   | Chicago, Aberdeen, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield<br>Internal Revenue Service<br>EP/EO Division<br>230 S. Dearborn DPN 20-5<br>Chicago, IL 60604                         |

Attach Check or Money Order Here

CH# 78172