

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

DEPARTMENT OF THE TREASURY

Date: **AUG 31 1998**

NEIGHBORHOODS UNITED  
C/O PAUL J. KENNY  
19 OLD TOWN SQUARE, SUITE 238  
FORT COLLINS, CO 80524

Employer Identification Number:  
84-1446137  
DLN:  
318229258  
Contact Person:  
EO CUSTOMER SERVICE  
Contact Telephone Number:  
(213) 894-2289  
Accounting Period Ending:  
December 31  
Foundation Status Classification:  
170(b)(1)(A)(vi)  
Advance Ruling Period Begins:  
January 16, 1998  
Advance Ruling Period Ends:  
December 31, 2002  
Addendum Applies:  
No

Dear Applicant:

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

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

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

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

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)



# STATE OF COLORADO

DEPARTMENT OF  
STATE  
CERTIFICATE

I, VICTORIA BUCKLEY, SECRETARY OF STATE OF THE STATE OF  
COLORADO HEREBY CERTIFY THAT ACCORDING TO THE RECORDS OF  
THIS OFFICE,

NEIGHBORHOODS UNITED  
(COLORADO NONPROFIT CORPORATION)

BECAME INCORPORATED UPON FILING ARTICLES OF INCORPORATION  
DATED January 16, 1998.

DATED: January 16, 1998

*Victoria Buckley*

SECRETARY OF STATE

ARTICLES OF INCORPORATION

OF

NEIGHBORHOODS UNITED

I, the undersigned natural person of the age of twenty-one years or more, acting as incorporator of a corporation under the Colorado Nonprofit Corporation Act, execute the following Articles of Incorporation for such corporation.

ARTICLE I

Name

The name of this corporation is Neighborhoods United.

ARTICLE II

Duration

The period of duration of the corporation shall be perpetual.

ARTICLE III

Corporate Purpose

The corporation is organized for the following purposes:

1. To unite diverse neighborhoods by organizing sports activities, offering career guidance, and providing general educational programs.
2. To perform all other acts necessary or incidental to these purposes and to do whatever is deemed necessary, useful, advisable or conducive, directly or indirectly, to carry out any of the purposes of the Corporation, as set forth in these Articles of Incorporation including the exercise of all other power and authority enjoyed by corporations by virtue of the provisions of the Colorado Nonprofit Corporation Act subject to the limitations of Section 501(c)(3) of the Internal Revenue Code.

ARTICLE IV

Corporate Powers

The corporation is organized and shall be operated exclusively for public, charitable, or educational purposes. In furtherance of such purposes, it may promote, establish, conduct, and maintain activities on its own behalf or it may contribute to or otherwise assist other corporations, organizations, and institutions carrying on such activities or any thereof; and for such purposes, it may solicit and receive funds and other property, real, personal, and mixed, and interests therein, by gift, transfer, devise or bequest, and invest, re-invest, hold, manage, administer, expend, and apply such funds and property, subject to such conditions and

limitations, if any, as may be expressed in any instrument evidencing such gift, transfer, devise, or bequest.

No part of the income or principal of the corporation shall inure to the benefit of or be distributed to any member, director, or officer of the corporation or any other private individual, but reimbursement for expenditures or the payment of reasonable compensation for services rendered shall not be deemed to be a distribution of income or principal.

ARTICLE V  
Dissolution

If, for any reason, it becomes necessary to dissolve this corporation: (a) the assets held by the corporation in trust for specified purposes shall be applied so far as is feasible in accordance with the terms of the trust; (b) the remaining assets not held in trust shall be applied so far as feasible towards carrying out the purposes stated in these articles of incorporation; (c) in the event and to the extent that, in the judgment of the directors, it is not feasible to apply the assets as provided in the foregoing clauses (a) and (b), the assets shall be applied to and for the use of such corporation or foundation organized and operated exclusively for charitable or educational purposes and qualified for tax exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

ARTICLE VI  
Capital Stock

The corporation shall have no capital stock.

ARTICLE VII  
Members

The members of this corporation shall be any individual, person, firm, corporation, business, or association elected by the Board of Directors, or a committee acting thereunder, in accordance with standards and qualifications for membership established by the Board of Directors from time to time.

ARTICLE VIII  
Registered Office and Agent

The address of the initial registered office of the corporation is 19 Old Town Square, Suite 238, Fort Collins, CO 80524, and the name of the initial registered agent at such address is Paul J. Kenny.

ARTICLE IX  
Management

The management of this corporation shall be vested in the Board of Directors as now constituted or as hereafter elected or appointed. Said Board of Directors shall have the power to elect a president, one or more vice presidents, a secretary, and a treasurer of the corporation together with any assistants thereto deemed advisable or convenient to the administration of the corporation's affairs; but it shall not be necessary that all persons elected for such offices be members of the Board of Directors. Directors and officers shall hold their respective offices until their successors shall have been chosen and qualified in their stead.

ARTICLE X  
Directors

The number and method of election of the Directors of this corporation shall be determined by the provisions set forth in the Bylaws of this corporation. The number of Directors constituting the initial Board of Directors shall be six (6), and the names and addresses of the persons who constitute the initial Board of Directors until their successors are elected and qualify are:

Name	Address
Elizabeth Seabock	19 Old Town Square, Suite 238, Fort Collins, CO 80524
Stan Everitt	19 Old Town Square, Suite 238, Fort Collins, CO 80524
Tammy Tauer-Nieman	19 Old Town Square, Suite 238, Fort Collins, CO 80524
Christian Ray	19 Old Town Square, Suite 238, Fort Collins, CO 80524
Brownie McGraw	19 Old Town Square, Suite 238, Fort Collins, CO 80524
Paul Kenny	19 Old Town Square, Suite 238, Fort Collins, CO 80524

ARTICLE XI  
Liability of Directors

Except as otherwise provided in C.R.S. §7-22-101, a director shall not be liable to the corporation or its members for monetary damages for breach of the director's fiduciary duty. The corporation shall indemnify any director or officer or former director or officer of the Corporation, or any person who may have served at its request as a director or officer of another corporation, as set forth in the bylaws. In no case, however, shall the Corporation indemnify or reimburse any person for any federal excise taxes imposed on such individual under Chapter 42 of the Internal Revenue Code. Further, if at any time or times the Corporation is a private foundation within the meaning of Section 509 of the Internal Revenue Code, then, during such time or times, no payment shall be made under this Article if such payment would constitute an act of self-dealing (as defined in Section 4941(d) of the Code), or a taxable expenditure (as defined in Section 4945(d) of the Code).

ARTICLE XII  
Limitation on Corporate Powers

At all times, and notwithstanding any merger, consolidation, reorganization, termination, dissolution, or winding up of the Corporation, voluntary or involuntary or by operation of law, or any other provisions hereof:

1. The Corporation shall not possess or exercise any power or authority, whether expressly, by interpretation or by operation of law, that will or might prevent it at any time from qualifying and continuing to qualify as a corporation described in Section 501(c)(3) of the Code, contributions to which are deductible for federal income tax purposes; nor shall the Corporation engage directly or indirectly in any activity that might cause the loss of such qualification under Section 501(c)(3) of the Code.
2. No part of the assets or net earnings of the Corporation shall ever be used, nor shall the Corporation ever be organized or operated, for purposes that are not exclusively charitable or educational within the meaning of Section 501(c)(3) of the Code.
3. The Corporation shall never be operated for the primary purpose of carrying on a trade or business for profit.
4. No substantial part, and during such time or times that the Corporation is a private foundation within the meaning of Section 509 of the Code, no part of the activities of the Corporation shall consist of attempting to influence legislation (including action by Congress, any state legislature, any local council or similar governing body, or the public in referendum, initiative, constitutional amendment, or similar procedure) through propaganda or otherwise (including contacting, or urging the public to contact, members of a legislative body for the purpose of proposing, supporting, or opposing legislation, or advocating the adoption or rejection of legislation). Nor shall the Corporation, directly or indirectly, participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf or in opposition to any candidate for public office.
5. At no time shall the Corporation engage in any activities that are unlawful under the laws of the United States, Colorado, or any other jurisdiction where its activities are carried on.
6. No solicitation of contributions to the Corporation shall be made, and no gift, bequest, or devise to the Corporation shall be accepted, upon any condition or limitation that in the opinion of the Corporation may cause the Corporation to lose its federal income tax exemption.
7. Notwithstanding any other provision of these Articles, if at any time or times the Corporation is a private foundation within the meaning of Section 509(c)(3) of the Code, then during such time or times:

- (a) The Corporation shall distribute its income for each taxable year at such time and in such manner as not to subject the Corporation to tax under Section 4942 of the Code;
- (b) The Corporation shall not engage in any act of self-dealing, as defined in Section 4941(d) of the Code;
- (c) The Corporation shall not retain any excess business holdings, as defined in Section 4943(c) of the Code;
- (d) The Corporation shall not make any investments in such manner as to subject the Corporation to tax under Section 4944 of the Code; and
- (e) The Corporation shall not make any taxable expenditures as defined in Section 4045(d) of the Code.

The private property of the officers and directors of the Corporation shall not be subject to payment of corporate debts to any extent whatever.

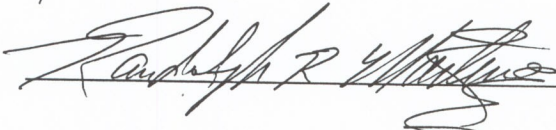
ARTICLE XIII  
Amendments

Amendments to these articles shall be made as provided for in the bylaws of the Corporation.

The names and address of the incorporator is:

Name	Address
Ray Martinez	4121 Stoneridge Court, Fort Collins, CO 80525

IN WITNESS WHEREOF, the undersigned incorporator has hereunto subscribed his hand this 15 day of January, 1998.

  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_