

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: OCT 31 2006

THE AMERICAN CENTER FOR PHILANTHROPY INC
% GREGORY CARLSON
11 BRIDGE SQ
NORTHFIELD MN 55057-2009 115

Person to Contact:

Sharon LeNard
ID # 31-07756

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

41-2010078

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on September 13, 2006. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter was issued in February 2002 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

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

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

1 X-781

ARTICLES OF INCORPORATION

OF

MINNESOTA CENTER FOR PHILANTHROPY, INC.

The undersigned incorporator, a) natural person 18 years of age or older, in order to form a corporate entity under Minnesota Statutes, Chapter 317A, adopts the following articles of incorporation.

ARTICLE I
NAME/REGISTERED OFFICE

The name of this corporation shall be: Minnesota Center for Philanthropy, Inc. 2
The corporation's registered office is located at: 11 Bridge Square, Northfield, MN, 55057. ✓

ARTICLE II
PURPOSE

This corporation is organized exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended, including, for such purposes, the making of distributions to organizations that also qualify as Section 501(c)(3) exempt organizations. To this end, the corporation shall promote philanthropy by providing effective, efficient, and flexible means for individuals to carry out their charitable objectives. All funds, whether income or principal, and whether acquired by gift or contribution or otherwise, shall be devoted to said purposes.

ARTICLE III
LIMITATIONS

At all times the following shall operate as conditions restricting the operations and activities of the corporation:

1. No part of the net earnings of the corporation shall inure to any member of the corporation not qualifying as exempt under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended, nor to any Director or officer of the corporation, nor to any other private persons, excepting solely such reasonable compensation that the corporation shall pay for services actually rendered to the corporation, or allowed by the corporation as a reasonable allowance for authorized expenditures incurred on behalf of the corporation;
2. No substantial part of the activities of the corporation shall constitute the carrying on of

propaganda or otherwise attempting to influence legislation, or any initiative or referendum before the public, and the corporation shall not participate in, or intervene in (including by publication or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office;

3. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended; and
4. The corporation shall not lend any of its assets to any officer or director of this corporation, or guarantee to any person the payment of a loan by an officer or director of this corporation.

ARTICLE IV **DIRECTORS/MEMBERS**

The corporation shall have no voting members. The management and affairs of the corporation shall be at all times under the direction of a Board of Directors, whose operations in governing the corporation shall be defined by statute and by the corporation's by-laws. No Director shall have any right, title, or interest in or to any property of the corporation.

The corporation's first Board of Directors shall be comprised of the following natural persons:

Gregory A. Carlson
Northfield, Minnesota

Barbara A. Sundby
Stillwater, Minnesota

Justin D. Stets
Northfield, Minnesota

Rick Estenson
Northfield, Minnesota

Charles N. Follen
Minneapolis, Minnesota

ARTICLE V **DEBT OBLIGATIONS AND PERSONAL LIABILITY**

No member (whensoever members exist), officer or Director of this corporation shall be personally liable for the debts or obligations of this corporation of any nature whatsoever, nor shall the property of those parties be subject to the payment of the debts or obligations of this corporation, except to the extent that federal or State law shall mandate individual party responsibility for tax obligations or trustee-impres funds.

ARTICLE VI
DISSOLUTION

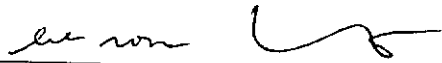
Upon the time of dissolution of the corporation, assets shall be distributed by the Board of Directors, after paying or making provisions for the payment of all debts, obligations, liabilities, costs and expenses of the corporation, for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction 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 VII
INCORPORATOR

The incorporator of this corporation is:

Eve Rose Borenstein
3754 Pleasant Avenue South, Suite 107
Minneapolis, MN 55409

The undersigned incorporator(s) certify(ies) both that she/he/they executes these Articles for the purposes herein stated, and that by such execution, she/he/they affirms the understanding that should any of the information in these Articles be intentionally or knowingly misstated, she/he/they is/are subject to the criminal penalties for perjury set forth in Minnesota Statutes 609.48 as if this document had been executed under oath.


_____ signature

6/25/01
_____ date

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

JUN 25 2001


Secretary of State