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Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

**2009****Open to Public Inspection****A** For the 2009 calendar year, or tax year beginning

January 1

, 2009, and ending

December 31

, 20 09

**B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization

Medical Aid Committee, Inc.

Number and street (or P O box, if mail is not delivered to street address)

59 Windsor Rd.

Room/suite

City or town, state or country, and ZIP + 4

Brookline, MA 02445

**D** Employer identification number

26-0397519

**E** Telephone number

617-739-2638

**F** Group Exemption

Number ►

- Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting Method ☒ Cash ☐ Accrual  
Other (specify) ►**I** Website: ► [www.medicalaidcommittee.org](http://www.medicalaidcommittee.org)**J** Tax-exempt status (check only one) — ☐ 501(c) ( ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$**Part I** Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .	1	199,717.00
	2	Program service revenue including government fees and contracts . . . . .	2	
	3	Membership dues and assessments . . . . .	3	
	4	Investment income . . . . .	4	
	5a	Gross amount from sale of assets other than inventory . . . . .	5a	
	b	Less: cost or other basis and sales expenses . . . . .	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ 199,717.00 of contributions reported on line 1) . . . . .	6a	
	b	Less: direct expenses other than fundraising expenses . . . . .	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	6c		
7a	Gross sales of inventory, less returns and allowances . . . . .	7a		
b	Less: cost of goods sold . . . . .	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c		
8	Other revenue (describe ► ) . . . . .	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	9	199,717.00	
Expenses	10	Grants and similar amounts paid (attach schedule) . . . . .	10	50,153.00
	11	Benefits paid to or for members . . . . .	11	
	12	Salaries, other compensation, and employee benefits . . . . .	12	
	13	Professional fees and other payments to independent contractors . . . . .	13	32,952.00
	14	Occupancy, rent, utilities, and maintenance . . . . .	14	
	15	Printing, publications, postage, and shipping . . . . .	15	
	16	Other expenses (describe ► Misc, including bank fees, travel expense, ) . . . . .	16	5,072.00
	17	<b>Total expenses.</b> Add lines 10 through 16 . . . . .	17	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	
	20	Other changes in net assets or fund balances (attach explanation) . . . . .	20	
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . .	21	

**Part II** Balance Sheets. If total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

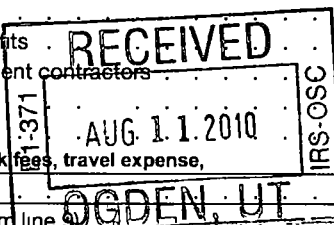
	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments . . . . .	23,190.84	22 134,666.68
23 Land and buildings . . . . .	0	23 0
24 Other assets (describe ► ) . . . . .	0	24 0
25 <b>Total assets</b> . . . . .	23,190.84	25 134,666.68
26 <b>Total liabilities</b> (describe ► ) . . . . .	0	26 0
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	23,190.84	27 134,666.68

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2009)

SCANNED AUG 24 2010



## Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others )

28	----- ----- ----- ----- ----- (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	28a	
29	----- ----- ----- ----- ----- (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	29a	
30	----- ----- ----- ----- ----- (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	30a	
31	Other program services (attach schedule) . . . . . (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . . ▶	32	

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
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[illegible]

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		✓
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .		✓
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		✓
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		✓
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> _____		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		✓
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . . . .		✓
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b> _____		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b> _____		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b> _____		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		✓
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .		✓
<b>41</b> List the states with which a copy of this return is filed. ▶ <b>Massachusetts</b>		
<b>42a</b> The organization's books are in care of ▶ <b>Sally C. Ward</b> Telephone no. ▶ <b>415-342-8173</b>		
Located at ▶ <b>1820 Webster St, San Francisco, CA</b> ZIP + 4 ▶ <b>94115</b>		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		✓
If "Yes," enter the name of the foreign country: ▶ _____		
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . .		✓
If "Yes," enter the name of the foreign country: ▶ _____		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/>		
and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>49b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

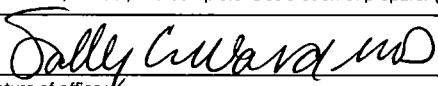
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

**f** Total number of other employees paid over \$100,000 . . . . . ▶

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		8/5/10 Date	
	Sally C. Ward, Treasurer & Director, Medical Aid Committee, Inc. Type or print name and title			
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN		Phone no

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☐ Yes ☐ No

Part V: Other Information

33. Did the organization engage in any activity not previously reported to the IRS? YES

In its initial Application for Recognition of Exemption ("Form 1023"), MAC indicated on Line 14(a) that it did not and will not make grants, loans, or other distributions to foreign organizations. MAC further stated this intention in its response, dated June 16, 2008, to the IRS' request for more information pursuant to Form 1023, by stating that it "will not be a grant-making body and [it does not] intend to provide grants, gifts or donations to any foreign organization or any other organizations or intermediary organizations." These responses were based on the Board of Director's best appraisal at that time of the most effective way of achieving MAC's proposed exempt purpose.

Since fully commencing activities following its receipt of its tax-exempt status pursuant to Section 501(c)(3) on October 10, 2008, it became evident to MAC's Board of Directors that the necessary administrative and overhead costs associated with program implementation diminished the value of funds raised in terms of the percentage directed to actual health programs. The costs of establishing full administrative, finance, human resources, and logistics function within the United States, particularly within the first operational years of the organization, would result in a disproportionate balance between direct and overhead costs, with the latter claiming 100% of expenses in 2008 and 43% of expenses in 2009. Given that there are other well-established humanitarian organizations working on the issues of primary interest to MAC, namely in the areas of primary health and maternal and child health, psychosocial health, environmental health, and community health education, and given that many of these organizations are already operating in the countries that MAC chose to target for health interventions, the MAC Board of Directors decided to review its operational strategy.

To ensure that the highest possible proportion of funds raised by MAC is directed toward its exempt purpose of ensuring humanitarian care, MAC now believes that a more effective and efficient use of contributions will be to make grants to an established organization with specific projects that qualify under MAC's stated mission and further MAC's exempt purpose. Specifically, MAC's Board of Directors has concluded that its resources would be better utilized, and its mission better fulfilled, by the provision of grants to Comité d'Aide Médicale ("CAM"), a non-profit organization established under French associations law in 1990 that currently undertakes humanitarian programs in Europe, Asia, and Africa, and whose organizational goals and missions closely match MAC's own goals and missions. Consequently, while MAC had always intended to work closely with CAM while operating as an independent non-grant making organization, MAC now hopes to become a "Friends of" organization to fund specific CAM projects that MAC believes further its charitable and exempt purposes.

In Revenue Ruling 63-252, the IRS discussed whether a contribution paid to a corporation in five different scenarios would be deductible under Section 170. The IRS later clarified in Revenue Ruling 66-79, that contributions paid to a domestic charity that are solicited

for a specific project of a foreign charitable organization are deductible under Section 170 where the domestic charity has reviewed and approved the project as being in furtherance of its own exempt purposes and has full control of the donated funds and discretion as to the use of the contributions

To ensure that MAC meets the requirements laid out by the IRS in Revenue Ruling 66-79, such that contributions that are solicited for a specific project to be undertaken by CAM are deductible under Section 170, MAC has adopted various safeguards. On September 9, 2009, MAC amended its by-laws and installed new officers to ensure the independence of its Board of Directors. In addition, MAC adopted a grant-making policy and established a grant application process to ensure that MAC exercises full discretion and control over funds donated to MAC. According to the grant making policy adopted by MAC's Board of Directors on September 9, 2009, MAC will accept inquiries and applications for grants from all organizations whose activities further MAC's exempt purpose and comply with U.S. law. MAC believes, however, that almost all of its grants will be made to support particular projects conducted by CAM.

The MAC Board of Directors is comprised of U.S. citizens who are not acting on behalf of CAM or any other foreign organization. Furthermore, it is MAC's intention that this "Friends of" arrangement with CAM will not merely be a fundraising exercise for CAM in the U.S., instead, MAC hopes to raise funds for, and support specific, contained projects, to be carried out by CAM. The specific CAM projects that MAC chooses to support will be determined on the basis of grant applications, which will be submitted to MAC and which will specify how the grant funds will be used by CAM and how the intended use furthers MAC's exempt purposes. These grant applications will be reviewed and approved on an individual basis by MAC's Board of Directors pursuant to Section 8.2 of MAC's amended by-laws. As part of the grant application process, MAC will require, pursuant to Section 8.3 of its amended by-laws, that CAM agree to provide a periodic accounting to ensure that the grant funds are used for their intended purpose.

MAC is committed to the close review of grant applications and to ensuring that only grants that further its mission of humanitarian aid through primary health care, psychosocial support, environmental health, and community health education will be approved. As a result, under Section 8.4 of its amended by-laws, the MAC Board of Directors has the right, at its absolute discretion, to refuse to make any grants or contributions or otherwise render financial assistance for any or all purposes for which funds were requested. In addition, under its newly amended by-laws and the terms and conditions of its grant application and its grant making policy, "No money received by MAC will be earmarked for specific projects or grant applications prior to the application and approval process." Furthermore, pursuant to Section 8.5 of its amended by-laws, MAC retains the right, at all times after a grant has been approved, to withdraw approval of the grant and use the funds for other charitable purposes. These new policies of MAC will be made known to potential donors in fundraising materials.

To further regulate MAC's relationship with CAM, the respective Boards of Directors of MAC and CAM have approved a Memorandum of Understanding that clearly delineates the relationship between, and relative powers of, each organization. In this document, Section 3.5 indicates that, "Funds raised by MAC may be used to support the humanitarian programs and

operations of its implementing partner, CAM, upon the review and approval of MAC's Board of Directors. MAC's Board of Directors shall at all times have the right to withdraw approval of the grant and cancel funding of any projects for any reason." Likewise, Section 3.7 stipulates that, "MAC will retain total independence as to how its contributions will be utilized and will implement procedures to regularly review how funds have been used by CAM."

34. Were any changes made to the organizing or governing documents? YES.

MAC has amended its by-laws to reflect its change in approach to carrying out its exempt purposes as described above, and to ensure that MAC meets the requirements laid out by the IRS in Revenue Ruling 66-79, such that contributions that are solicited for a specific project of CAM are deductible under Section 170. MAC amended its by-laws on September 9, 2009.

Specifically, MAC's amended by-laws, dated September 9, 2009, now contain the following provisions:

Section 8.1 of MAC's bylaws states that, "The corporation, in furtherance of its exempt purposes, shall have the power to make grants to any organization organized and operated exclusively for charitable, scientific, or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986. The making of grants and contributions and otherwise rendering financial assistance for the purposes expressed in the corporation's Articles of Organization are within the exclusive power of the board of directors."

Section 8.2 of MAC's bylaws states that, "The board of directors shall review all written requests for funds from other organizations, but shall require that such requests specify the use to which the funds will be put, and, if the board of directors approves the request, shall authorize the payment of the funds to the approved grantee."

Section 8.3 of MAC's bylaws states that, "The board of directors shall require that the grantees furnish a periodic accounting to show that the funds were expended for the purpose approved by the board of directors."

Section 8.4 of MAC's bylaws states that, "The board of directors may, in its absolute discretion, refuse to make any grants or contributions or otherwise render financial assistance for any or all purposes for which funds were requested."

Section 8.5 of MAC's bylaws states that, "After the board of directors has approved a grant to a foreign organization for a specific project or purpose, the corporation may solicit funds for the grant to the specifically approved project or purpose of the other organization; at all times, however, the board of directors has the right to withdraw approval of the grant and to use the funds for other charitable, scientific, or educational purposes."



**AMENDED AND RESTATED BY-LAWS  
OF  
MEDICAL AID COMMITTEE, INC.**

**Section I. ARTICLES OF ORGANIZATION, CORPORATE SEAL AND FISCAL YEAR**

**1.1 Articles of Organization.**

The name and purposes of the corporation shall be as set forth in its Articles of Organization. These By-laws, the powers of the corporation and of its members and directors and officers, shall be subject to the Articles of Organization as in effect from time to time. The principal office of the corporation in the Commonwealth of Massachusetts shall initially be located at the place set forth in the Articles of Organization.

**1.2 Fiscal Year.**

The fiscal year of the corporation shall end on December 31st in each year.

**1.3 Corporate Seal.**

The directors may adopt and alter the seal of the corporation.

**1.4 Gender.**

The pronoun "he" or "his", when appropriate, shall be construed to mean also "she" or "her" and the word "chairman" shall be construed to include a female.

**Section II. MEMBERS**

**2.1 No Members.**

The corporation shall not have any voting members. Any action or vote permitted to be taken by members pursuant to Massachusetts General Laws, Chapter 180 shall be taken by action or vote of the same percentage of the directors of the corporation.

**Section III. BOARD OF DIRECTORS**

**3.1 Powers.**

The corporation shall have a board consisting of directors who shall have the powers and duties of a board of directors under Massachusetts law. The directors shall be responsible for the general management and supervision of the business and affairs of the corporation.

### **3.2 Number and Election.**

There shall be five initial directors and they shall be those persons named as directors in the Articles of Organization. Thereafter, the directors shall be elected by vote of a majority of the directors then in office at the annual meeting. The number of directors may be increased or decreased from time to time by a vote of a majority of the directors then in office.

### **3.3 Term of Office.**

Each director shall hold office for a term ending upon the date of the next annual meeting of the Board of Directors, but shall hold office until such time as his successor shall be duly appointed, elected and qualified.

### **3.4 Resignations.**

Any director may resign at any time by delivering his resignation in writing to the chairman of the board, if any, the president, the clerk, or to the corporation at its principal office. Such resignation shall be effective upon receipt unless specified to be effective at some other time.

### **3.5 Removals.**

A director may be removed with or without cause by the vote of a majority of the directors. A director may be removed for cause only after reasonable notice and opportunity to be heard before the board.

### **3.6 Vacancies.**

Any vacancy in the board of directors may be filled by vote of the remaining directors at any meeting. Each such successor shall hold office for the unexpired term until his successor is chosen and qualified, or until he sooner dies, resigns, is removed or becomes disqualified. The directors shall have all their powers notwithstanding the existence of one or more vacancies in their number.

## **Section IV. MEETINGS OF THE BOARD OF DIRECTORS**

### **4.1 Annual Meeting.**

The annual meeting of the board of directors shall be held each year and shall be called by the chairman, president or any director. In the event the annual meeting is not held, a special meeting in lieu of the annual meeting may be held with all the force and effect of an annual meeting. As provided in Section 5. below, at the annual meeting, the directors shall elect the president, treasurer and clerk and any other officers of the corporation.

### **4.2 Regular Meetings.**

Regular meetings of the directors may be held at such places and at such times as the chairman, the president, or the directors may determine.

#### **4.3 Special Meetings.**

Special meetings of the directors may be held at any time and at any place when called by the chairman, the president, or by one or more directors.

#### **4.4 Place of Meetings.**

All meetings of the directors shall be held at the principal office of the corporation in Massachusetts or at such other place within or without the United States as shall be fixed by the president, the chairman, or by the directors.

#### **4.5 Notice of Meetings.**

Notice of the time and place of each meeting of the directors shall be given to each director by mail at least five days or by facsimile, e-mail or other electronic means at least forty-eight hours before the meeting, addressed to him at his usual or last known business or residence address, or in person or by telephone at least twenty-four hours before the meeting. Notice need not specify the purposes of the meeting unless required by law, the Articles of Organization, these By-laws, or unless there is to be considered at the meeting (i) contracts or transactions of the corporation with interested persons, or (ii) removal or suspension of an officer or director.

Whenever notice of a meeting is required, such notice need not be given to any director if a written waiver of notice, executed by him (or his duly authorized attorney) before or after the meeting, is filed with the records of the meeting, or to any director who attends the meeting without protesting the lack of notice to him before or at the commencement of the meeting.

#### **4.6 Quorum.**

At any meeting of the directors, a majority of the directors then in office shall constitute a quorum, but a smaller number may adjourn a meeting from time to time without further notice.

#### **4.7 Action by Vote.**

When a quorum is present at any meeting, a majority of the directors present and voting shall decide any question, including election of officers and appointment or election of committees, unless otherwise provided by law, the Articles of Organization, or these By-laws.

#### **4.8 Action by Writing.**

Any action required or permitted to be taken at any meeting of the directors may be taken without a meeting if all the directors consent to the action in writing and the written consents

are filed with the records of the meetings of the directors. Such consents shall be treated for all purposes as a vote at a meeting.

#### **4.9 Presence Through Communications Equipment.**

Unless otherwise provided by law or the Articles of Organization, members of the board of directors may participate in a meeting of such body by means of a conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other at the same time, and participation by such means shall constitute presence in person at a meeting.

### **Section V. OFFICERS AND AGENTS**

#### **5.1 Number and Qualification.**

The officers of the corporation shall be a president, treasurer, clerk and such other officers, if any, as the directors may determine. The corporation may also have such agents, if any, as the directors may appoint. An officer may but need not be a director. The clerk shall be a resident of Massachusetts unless the corporation has a resident agent duly appointed for the purpose of service of process. A person may hold more than one office at the same time. If required by the directors, any officer shall give the corporation a bond for the faithful performance of his duties in such amount and with such surety or sureties as shall be satisfactory to the directors.

#### **5.2 Election.**

The president, treasurer and clerk shall be elected annually by the directors at the annual meeting of the directors. Other officers, if any, may be elected by the directors at any time.

#### **5.3 Term.**

The president, treasurer and clerk shall each hold office until the next annual meeting but shall hold office until his successor is chosen and qualified. Each other officer shall hold office until the next annual meeting of the directors unless a shorter period shall have been specified by the terms of his election or appointment, or in each case until he sooner dies, resigns, is removed or becomes disqualified. Each agent shall retain his authority at the pleasure of the directors.

#### **5.4 Chairman of the Board of Directors.**

If a chairman of the board of directors is elected, he shall reside at all meetings of directors and members at which he is present, except as the directors shall otherwise determine, and shall have such other power and duties as may be determined by the directors.

#### **5.5 President and Vice Presidents.**

Unless the directors otherwise specify, the president of the corporation shall be the chief executive officer of the corporation and, subject to the control of the directors, shall have general charge and supervision of the affairs of the corporation. The vice president, or first vice president if there are more than one, shall have all the powers and duties of the president during the absence of the president or in the event of his inability to act. Vice presidents, if any, shall have such other duties and powers as the directors shall determine.

#### **5.6 Treasurer.**

The treasurer shall be the chief financial officer and the chief accounting officer of the corporation. He shall be in charge of its financial affairs, books of account, accounting records and procedures, funds, securities and valuable papers, and he shall keep full and accurate records thereof. He shall also prepare or oversee all reports and filings required by the Commonwealth of Massachusetts, the Internal Revenue Service, and other governmental agencies. He shall have such other duties and powers as designated by the directors or the president.

#### **5.7 Clerk.**

The clerk shall record and maintain records of all proceedings of the directors and of the members in books kept for that purpose, which shall be kept within the Commonwealth at the principal office of the corporation or at the office of its clerk or of its resident agent. Such books shall also contain records of all meetings of incorporators and the original, or attested copies, of the Articles of Organization and By-laws and names of all directors and members and the address of each. If the clerk is absent from any meeting of directors, a temporary clerk chosen at the meeting shall exercise the duties of the clerk at the meeting.

#### **5.8 Resignations.**

Any officer may resign at any time by delivering his resignation in writing to the chairman of the board, if any, the president, the clerk or to the corporation at its principal office. Such resignation shall be effective upon receipt unless specified to be effective at some other time.

#### **5.9 Removals.**

An officer may be removed with or without cause by the vote of a majority of the directors. An officer may be removed for cause only after reasonable notice and opportunity to be heard before the board.

#### **5.10 Vacancies.**

The directors shall elect a successor if the office of the president, treasurer or clerk becomes vacant and may elect a successor if any other office becomes vacant. Each such successor shall hold office for the unexpired term and in the case of the president, treasurer and clerk until his successor is chosen and qualified, or in each case until he sooner dies, resigns, is removed or becomes disqualified.

## **Section VI. COMMITTEES**

The directors may elect or appoint one or more committees, which shall consist solely of directors. The directors may delegate to any such committees any or all of the powers of the directors, except those which by law, by the Articles of Organization or by these By-laws they are prohibited from delegating. Unless the directors otherwise determine, the Executive Committee (if any) shall have all of the powers of the directors during intervals between meetings of the directors, except for the powers specified in Section 55 of Chapter 156B of Massachusetts General Laws.

Unless the directors otherwise determine, committee meetings shall be held at such places and at such times as the chairman of such committee shall determine. The provisions of Sections 4.5 (notice of meetings), 4.6 (quorum), 4.7 (action by vote), 4.8 (action by writing) and 4.9 (presence through communications equipment) shall apply to committee meetings as nearly as may be, the term "committee" or "committee member(s)" substituted for "board of directors" or "director(s)." The members of any committee shall remain in office at the pleasure of the directors.

## **Section VII. SPONSORS AND OTHER SUPPORTERS OF THE CORPORATION**

The directors may designate certain persons or groups of persons as sponsors, benefactors, contributors, advisors or friends of the corporation or such other title as they deem appropriate. Such persons shall serve in an honorary capacity and, except as the directors shall otherwise designate, shall have no right to notice of or to vote at any meeting, shall not be considered for purposes of establishing a quorum, and shall have no other rights or responsibilities.

## **Section VIII. GRANTS TO ORGANIZATIONS WHICH ARE FOREIGN**

### **8.1 Exclusive Power of the Board of Directors.**

The corporation, in furtherance of its exempt purposes, shall have the power to make grants to any organization organized and operated exclusively for charitable, scientific, or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986. The making of grants and contributions and otherwise rendering financial assistance for the purposes expressed in the corporation's Articles of Organization are within the exclusive power of the board of directors.

### **8.2 Review of Fund Requests.**

The board of directors shall review all written requests for funds from other organizations, but shall require that such requests specify the use to which the funds will be put, and, if the board of directors approves the request, shall authorize the payment of the funds to the approved grantee.

### **8.3 Periodic Review.**

The board of directors shall require that the grantees furnish a periodic accounting to show that the funds were expended for the purpose approved by the board of directors.

#### **8.4 Discretion to Refuse.**

The board of directors may, in its absolute discretion, refuse to make any grants or contributions or otherwise render financial assistance for any or all purposes for which funds were requested.

#### **8.5 Control of Funds.**

After the board of directors has approved a grant to a foreign organization for a specific project or purpose, the corporation may solicit funds for the grant to the specifically approved project or purpose of the other organization; at all times, however, the board of directors has the right to withdraw approval of the grant and to use the funds for other charitable, scientific, or educational purposes.

#### **8.6 Anti-Terrorism Laws.**

No contributions will be made to organizations identified under Executive Order 13224 or subject to the Office of Foreign Asset Control sanctions under other listed-based programs.

### **Section IX. EXECUTION OF PAPERS**

Except as the directors may generally or in particular cases authorize otherwise, all deeds, leases, transfers, contracts, bonds, notes, checks, drafts and other obligations made, accepted or endorsed by the corporation shall be signed by the president, a vice president or the treasurer.

Any recordable instrument purporting to affect an interest in real estate, executed in the name of the corporation by the president or a vice president and the treasurer or an assistant treasurer (who may be one and the same person), shall be binding on the corporation in favor of any purchaser or other person relying in good faith on such instrument, notwithstanding any inconsistent provision of the Articles of Organization, By-laws, resolutions or votes of the corporation.

### **Section X. COMPENSATION**

Directors shall be entitled to receive for their services such amount, if any, as the directors may determine, which may include expenses of attendance at meetings. Subject to the Articles of Organization and to Section X below, directors shall not be precluded from serving the corporation in any other capacity and receiving compensation for any such services.

### **Section XI. CONFLICT OF INTEREST**

Subject to the Articles of Organization and any applicable law, the directors shall adopt a conflict of interest policy covering the corporation' s directors, officers, and such staff as may be specified in the policy.

## **Section XII. AMENDMENT**

These By-laws may be altered, amended or repealed, in whole or in part, by vote of a majority of the directors present and voting at any meeting, the notice of which contains a statement of the proposed alterations or amendments.