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Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning

, 2014, and ending

SHEKHINAH FOUNDATION
120 1/2 WASHINGTON AVE
GRAND HAVEN, MI 49417

G Check all that apply: Initial return Initial return of a former public charity
 Final return Amended return
 Address change Name change

H Check type of organization Section 501(c)(3) exempt private foundation
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation

I Fair market value of all assets at end of year **J** Accounting method: Cash Accrual
 (from Part II, column (c), line 16) Other (specify) *(Part I, column (d) must be on cash basis.)*
 ► \$ 47,490.

A Employer identification number
 46-2886396

B Telephone number (see instructions)
 (616) -847-7200

C If exemption application is pending, check here ►

D **1** Foreign organizations, check here ►
2 Foreign organizations meeting the 85% test, check here and attach computation ►

E If private foundation status was terminated under section 507(b)(1)(A), check here ►

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ►

Part I Analysis of Revenue and**Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE				
1 Contributions, gifts, grants, etc, received (attach schedule)	50,000.			
2 Ck ► <input type="checkbox"/> if the foundn is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities				
5 a Gross rents				
b Net rental income or (loss)				
6 a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)				
8 Net short-term capital gain				
9 Income modifications				
10 a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	50,000.	0.	0.	
13 Compensation of officers, directors, trustees, etc	0.			
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16 a Legal fees (attach schedule) SEE ST 1	2,265.			2,265.
b Accounting fees (attach sch) SEE ST 2	150.			150.
c Other prof. fees (attach sch)				
17 Interest				
18 Taxes (attach schedule) (see instr)				
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel conferences, etc (attach sch)				
22 Printing and publications				
23 Other expenses (attach schedule)				
SEE STATEMENT 3	95.			95.
24 Total operating and administrative expenses Add lines 13 through 23	2,510.			2,510.
25 Contributions, gifts, grants paid				
26 Total expenses and disbursements Add lines 24 and 25	2,510.	0.	0.	2,510.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	47,490.			
b Net investment income (if negative, enter 0)		0.		
c Adjusted net income (if negative, enter 0)			0.	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end of year amounts only (See instructions)		
		Beginning of year	End of year	
ASSETS	(a) Book Value	(b) Book Value	(c) Fair Market Value	
	1 Cash — non-interest-bearing		47,490.	47,490.
	2 Savings and temporary cash investments			
	3 Accounts receivable			
	Less allowance for doubtful accounts			
	4 Pledges receivable			
	Less allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments — U.S. and state government obligations (attach schedule)			
	b Investments — corporate stock (attach schedule)			
	c Investments — corporate bonds (attach schedule)			
	11 Investments — land, buildings, and equipment basis			
	Less accumulated depreciation (attach schedule)			
	12 Investments — mortgage loans			
	13 Investments — other (attach schedule)			
	14 Land, buildings, and equipment basis			
	Less accumulated depreciation (attach schedule)			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers — see the instructions Also, see page 1, item I)	0.	47,490.	47,490.
LIABILITIES	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
NET ASSETS	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.	► <input checked="" type="checkbox"/>		
	24 Unrestricted		47,490.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.	► <input type="checkbox"/>		
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	0.	47,490.	
	31 Total liabilities and net assets/fund balances (see instructions)	0.	47,490.	

Part III **Analysis of Changes in Net Assets or Fund Balances**

1 Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	0.
2 Enter amount from Part I, line 27a	2	47,490.
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	47,490.
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	47,490.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)			(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a N/A					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))	
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any			
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss). If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7			2		
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8			3		

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

N/A

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

 Yes No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2013			
2012			
2011			
2010			
2009			
2 Total of line 1, column (d)			2
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5			4
5 Multiply line 4 by line 3			5
6 Enter 1% of net investment income (1% of Part I, line 27b)			6
7 Add lines 5 and 6			7
8 Enter qualifying distributions from Part XII, line 4			8

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary – see instrs)	1 1 2 3 4 5	0.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here. ► <input type="checkbox"/> and enter 1% of Part I, line 27b		0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)		0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		0.
3 Add lines 1 and 2		0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	0.	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	0.	
6 Credits/Payments		
a 2014 estimated tax pmts and 2013 overpayment credited to 2014	6 a	
b Exempt foreign organizations – tax withheld at source	6 b	
c Tax paid with application for extension of time to file (Form 8868)	6 c	
d Backup withholding erroneously withheld	6 d	
7 Total credits and payments Add lines 6a through 6d	7	0.
8 Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11 Enter the amount of line 10 to be Credited to 2015 estimated tax ►	11	Refunded

Part VII-A Statements Regarding Activities

1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?

	Yes	No
1 a	X	

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?

1 b	X
-----	---

If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities

c Did the foundation file Form 1120-POL for this year?

1 c	X
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d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year

(1) On the foundation ► \$ _____ 0. (2) On foundation managers ► \$ _____ 0.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____ 0.

1 d	0.
-----	----

2 Has the foundation engaged in any activities that have not previously been reported to the IRS?

If 'Yes,' attach a detailed description of the activities

2	X
---	---

3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes

3	X
---	---

4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

4 a	X
-----	---

b If 'Yes,' has it filed a tax return on Form 990-T for this year?

4 b	N/A
-----	-----

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

If 'Yes,' attach the statement required by General Instruction T

5	X
---	---

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:

• By language in the governing instrument, or

• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?

6	X
---	---

7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XIV

7	X
---	---

8 a Enter the states to which the foundation reports or with which it is registered (see instructions) ► _____

N/A

8 a	
-----	--

b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If 'No,' attach explanation

8 b	X
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9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If 'Yes,' complete Part XIV

9	X
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10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses

SEE STATEMENT 4

10	X
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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11	X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12	X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address	13	X
14	The books are in care of ► <u>AUSTIN AVERILL</u> Telephone no ► <u>(616) -847-7200</u> Located at ► <u>120 1/2 WASHINGTON AVE GRAND HAVEN MI</u> ZIP + 4 ► <u>49417</u>		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A ► <input type="checkbox"/> N/A
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes X No
See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22 1) If 'Yes,' enter the name of the foreign country ►			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

1 a	During the year did the foundation (either directly or indirectly)	Yes	No
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1 b	If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	N/A	
1 c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)).		
2 a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?	Yes	<input checked="" type="checkbox"/> No
If 'Yes,' list the years ► 20 __ , 20 __ , 20 __ , 20 __			
2 b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement — see instructions)	N/A	
2 c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 __ , 20 __ , 20 __ , 20 __		
3 a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	Yes	<input checked="" type="checkbox"/> No
3 b	If 'Yes,' did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014)	N/A	
4 a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
4 b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?		X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
- (3) Provide a grant to an individual for travel, study, or other similar purposes?
- (4) Provide a grant to an organization other than a charitable, etc, organization described in section 4945(d)(4)(A)? (see instructions)
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

Yes No
 Yes No
 Yes No
 Yes No
 Yes No

5b N/A**b** If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?Organizations relying on a current notice regarding disaster assistance check here **c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?*If 'Yes,' attach the statement required by Regulations section 53 4945-5(d)*N/A Yes No**6b** X**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?*If 'Yes' to 6b, file Form 8870***7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? Yes No**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(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 and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 5				
-----		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter 'NONE.'

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

► 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)
3 Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes		
a Average monthly fair market value of securities	1 a	
b Average of monthly cash balances	1 b	16,358.
c Fair market value of all other assets (see instructions)	1 c	
d Total (add lines 1a, b, and c)	1 d	16,358.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	0.
2 Acquisition indebtedness applicable to line 1 assets	2	0.
3 Subtract line 2 from line 1d	3	16,358.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	245.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	16,113.
6 Minimum investment return. Enter 5% of line 5	6	806.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ► and do not complete this part.)

1 Minimum investment return from Part X, line 6	1	806.
2 a Tax on investment income for 2014 from Part VI, line 5	2 a	
b Income tax for 2014. (This does not include the tax from Part VI)	2 b	
c Add lines 2a and 2b	2 c	
3 Distributable amount before adjustments Subtract line 2c from line 1	3	806.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	806.
6 Deduction from distributable amount (see instructions)	6	
7 Distributable amount as adjusted. Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	806.

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes		
a Expenses, contributions, gifts, etc – total from Part I, column (d), line 26	1 a	2,510.
b Program-related investments – total from Part IX-B	1 b	
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the	3 a	
a Suitability test (prior IRS approval required)	3 b	
b Cash distribution test (attach the required schedule)	3 c	
4 Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	2,510.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	2,510.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				806.
2 Undistributed income, if any, as of the end of 2014			0.	
a Enter amount for 2013 only			0.	
b Total for prior years. 20 ___, 20 ___, 20 ___			0.	
3 Excess distributions carryover, if any, to 2014				
a From 2009				
b From 2010				
c From 2011				
d From 2012				
e From 2013				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2014 from Part XII, line 4 ► \$ 2,510.			0.	
a Applied to 2013, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required – see instructions)		0.		
c Treated as distributions out of corpus (Election required – see instructions)	0.			
d Applied to 2014 distributable amount			806.	
e Remaining amount distributed out of corpus	1,704.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	1,704.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount – see instructions		0.		
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount – see instructions			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required – see instructions)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	1,704.			
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				
e Excess from 2014	1,704.			

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Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				N/A
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<i>a Paid during the year</i>				
Total				► 3a
<i>b Approved for future payment</i>				
Total				► 3b

Part XVI-A Analysis of Income-Producing Activities

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)					
13 Total. Add line 12, columns (b), (d), and (e)					
(See worksheet in line 13 instructions to verify calculations)					

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
N/A	

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

2014

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF

► Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at www.irs.gov/form990.

Name of the organization

SHEKHINAH FOUNDATION

Employer identification number

46-2886396

Organization type (check one)

Filers of:

Form 990 or 990-EZ

Section:

501(c)() (enter number) organization
 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
 527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation
 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc, purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc, contributions totaling \$5,000 or more during the year ► \$ _____

Caution: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization

SHEKHINAH FOUNDATION

Employer identification number

46-2886396

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DAVID WISEN	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
	13151 LAKESHORE DR		(Complete Part II for noncash contributions.)
	GRAND HAVEN, MI 49417		
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)

Name of organization

Employer identification number

SHEKHINAH FOUNDATION

46-2886396

Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A	\$	
		\$	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	

BAA

Name of organization

SHEKHINAH FOUNDATION

Employer identification number

46-2886396

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8) or (10) that total more than \$1,000 for the year from any one contributor.

Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this information once. See instructions.) ► \$ _____ N/A
Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
N/A			
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

2014

FEDERAL STATEMENTS

PAGE 1

SHEKHINAH FOUNDATION

46-2886396

STATEMENT 1
FORM 990-PF, PART I, LINE 16A
LEGAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TOTAL	\$ 2,265.	\$ 0.	\$ 0.	\$ 2,265.

STATEMENT 2
FORM 990-PF, PART I, LINE 16B
ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TOTAL	\$ 150.	\$ 0.	\$ 0.	\$ 150.

STATEMENT 3
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OFFICE SUPPLIES	\$ 95.	\$ 0.	\$ 0.	\$ 95.
TOTAL	\$ 95.	\$ 0.	\$ 0.	\$ 95.

STATEMENT 4
FORM 990-PF, PART VII-A, LINE 10
SUBSTANTIAL CONTRIBUTORS DURING THE TAX YEAR

NAME OF SUBSTANTIAL CONTRIBUTOR

ADDRESS OF SUBSTANTIAL CONTRIBUTOR

DAVID WISEN

13151 LAKESHORE DR.
GRAND HAVEN, MI 49417

2014

FEDERAL STATEMENTS

PAGE 2

SHEKHINAH FOUNDATION

46-2886396

STATEMENT 5
FORM 990-PF, PART VIII, LINE 1
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
DAVID WISEN 13151 LAKESHORE DR. GRAND HAVEN, MI 49417	PRESIDENT 5.00	\$ 0.	\$ 0.	\$ 0.
KRISTEN WISEN 13151 LAKESHORE DR. GRAND HAVEN, MI 49417	VICE PRESIDENT 5.00	0.	0.	0.
CALVIN WISEN 16268 W WILLOW DR. SPRING LAKE, MI 49456	DIRECTOR 5.00	0.	0.	0.
MARY WISEN 16268 W WILLOW DR. SPRING LAKE, MI 49456	DIRECTOR 5.00	0.	0.	0.
AUSTIN AVERILL 77 W FARR RD NORTON SHORES, MI 49444	TREASURER 5.00	0.	0.	0.
KATHERINE AVERILL 77 W FARR RD NORTON SHORES, MI 49444	DIRECTOR 5.00	0.	0.	0.
TOTAL		\$ 0.	\$ 0.	\$ 0.

MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
FILING ENDORSEMENT

This is to Certify that the RESTATED ARTICLES OF INCORPORATION - NONPROFIT

for

SHEKHINAH FOUNDATION

ID NUMBER: 71272M

received by facsimile transmission on November 4, 2014 is hereby endorsed.

Filed on November 5, 2014 by the Administrator.

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



Sent by Facsimile Transmission

In testimony whereof, I have hereunto set my hand and affixed the Seal of the Department, in the City of Lansing, this 5th day of November, 2014.

**Alan J. Schefke, Director
Corporations, Securities & Commercial Licensing Bureau**

GCSCLUCD-511 (Rev 01/14)

MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS CORPORATIONS, SECURITIES & COMMERCIAL LICENSING BUREAU		
Data Received	(FOR BUREAU USE ONLY)	
	This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document	
Name		
Jaron J. Nyhof – Warner Norcross & Judd LLP		
Address		
85 East Eighth Street, Suite 310		
City	State	Zip Code
Holland	MI	49423
Effective Date:		

Document will be returned to the name and address you enter above.
If left blank document will be mailed to the registered office

AMENDED AND RESTATED ARTICLES OF INCORPORATION

Pursuant to the provisions of Act 162, Public Acts of 1982, the undersigned person(s) execute the following Amended and Restated Articles of Incorporation:

1. The present name of the corporation is: **SHEKHINAH FOUNDATION**.
2. The identification number assigned by the Bureau is **71272M**.
3. All former names of the corporation are: **N/A**
4. The date of filing the original Articles of Incorporation was: **February 7, 2013**.

The following Amended and Restated Articles of Incorporate supersede the Articles of Incorporation and shall be the Articles of Incorporation for the corporation.

ARTICLE I

Name

The name of the corporation is **Shekhinah Foundation**.

ARTICLE II

Purposes

The corporation is organized exclusively for religious, charitable, and educational purposes, specifically to receive and administer funds by making distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States Internal Revenue Law). In furtherance thereof, the purpose for which the corporation is organized is the advancement of the Gospel of Jesus Christ through giving to organizations that help the poor and needy as taught by Jesus Christ in Matthew 25:40.

ARTICLE III

Form of Organization, Assets and Financing

This corporation is organized on a nonstock membership basis.

The corporation possesses the following assets:

Real Property: None

Personal Property: None

The general plan under which the corporation is to be financed is by contributions of funds and property for its purposes as stated in these Articles, and for no other purpose.

ARTICLE IV

Registered Office and Resident Agent

The street address (which is the mailing address) of the corporation's registered office is 120½ Washington Ave. Grand Haven, MI 49417. The name of the resident agent at the registered office is David G. Wisen.

ARTICLE V

Powers and Limitations

The corporation may exercise generally any power consistent with the purposes described above that a nonprofit corporation organized under the provisions of the Michigan Nonprofit Corporation Act ("Act") may exercise. The corporation may deal with and distribute the corporation's property in such manner as will best promote its objectives and purposes, without limitation except such, if any, as may be contained in instruments under which such property is conveyed to the corporation.

Notwithstanding any other provision of these Articles, the corporation shall not carry on any activities or have any purposes that are not permitted for (i) an organization exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and other related legislation and regulations as they now exist or may hereafter be amended or (ii) an organization contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code and related legislation and regulations as they now exist or may hereafter be amended. No part of the corporation's direct or indirect activities shall consist of carrying on propaganda or otherwise attempting to influence legislation, except to the extent permitted by Section 4945 of the Internal Revenue Code. The corporation shall not participate in or intervene in (including publication or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

The corporation is required to distribute its income for each taxable year at such time and in such a manner as not to subject the foundation to tax under Section 4942 of the Internal Revenue Code.

The corporation is prohibited from engaging in any act of self-dealing (as defined in section 4941(d) of the Internal Revenue Code, or corresponding provisions of any subsequent federal tax laws), from retaining any excess business holdings (as defined in section 4943(c) of the Internal Revenue Code, or corresponding provisions of any subsequent federal tax laws), from making any investments in such manner as to subject the corporation to tax under section 4944, and from making any taxable expenditures (as defined in section 4945(d) of the Internal Revenue Code, or corresponding provisions of any subsequent federal tax laws).

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, directors, 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 II above.

ARTICLE VI

Action by Written Consent

Any action required or permitted to be taken at an annual or special meeting of voting members may be taken without a meeting, without prior notice, and without a vote, if consents in writing, setting forth the action taken, are signed and dated by members having not less than the minimum number of votes that would be necessary to authorize or take the action at a meeting at which all members entitled to vote thereon were present and voted. Prompt notice of the taking of the corporate action without a meeting by less than unanimous written consent shall be given to each member entitled to vote who has not consented in writing.

An electronic transmission consenting to an action transmitted by a member entitled to vote shall be considered written, signed, and dated if the electronic transmission is delivered with information from which the corporation can determine (a) that the electronic transmission was

transmitted by the member and (b) the date on which the electronic transmission was transmitted. The date on which an electronic transmission is transmitted is the date on which the consent was signed. A consent given by electronic transmission is not delivered until it is received by the Secretary or any other designated officer of the corporation and reproduced in paper form by the corporation.

ARTICLE VII

Limitation of Volunteer Trustee's and Officer's Liability

A volunteer trustee or volunteer officer of the corporation shall not be personally liable to the corporation or its members for monetary damages for a breach of the volunteer trustee's or officer's fiduciary duty, except that the liability of a trustee or officer is not eliminated or limited for any of the following:

1. a breach of the trustee's or officer's duty of loyalty to the corporation or its members;
2. acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law;
3. a violation of Section 551(1) of the Act, which section relates to the making of unauthorized distributions or loans;
4. a transaction from which the trustee or officer derived an improper personal benefit; or
5. an act of omission that is grossly negligent.

Provisions of this Article added by amendment shall apply only as to acts or omissions and to breaches of duty occurring after the date the amended Article was adopted.

If, after the adoption of these Articles, the Act is amended to further eliminate or limit the liability of a volunteer trustee or officer, then a volunteer trustee or officer of the corporation (in addition to the circumstances in which a volunteer trustee or officer is not personally liable as set forth in the preceding paragraph) shall not be liable to the corporation or its members to the fullest extent permitted by the Act as so amended. No amendment to or alteration, modification or repeal of this Article shall increase the liability or alleged liability of any volunteer trustee or officer of the corporation for or with respect to any acts or omissions of such volunteer trustee or officer occurring prior to such amendment, alteration, modification or repeal.

ARTICLE VIII

Assumption of Liability for Acts of Volunteers

The corporation shall assume all liability to any person other than the corporation or its members for all acts or omissions of a volunteer trustee incurred in the good faith performance of the volunteer trustee's duties as such. In addition, the corporation shall assume the liability for all acts or omissions of a volunteer trustee or volunteer officer if all of the following conditions are met:

- (1) the volunteer was acting or reasonably believed he or she was acting within the scope of his or her authority;
- (2) the volunteer was acting in good faith;
- (3) the volunteer's conduct did not amount to gross negligence or willful and wanton misconduct;
- (4) the volunteer's conduct was not an intentional tort; and
- (5) the volunteer's conduct was not a tort arising out of the ownership, maintenance, or use of a motor vehicle for which tort liability may be imposed as provided by Section 3135 of the Michigan Insurance Code of 1956.

No amendment to or alteration, modification or repeal of this Article shall reduce the scope of the corporation's assumption of liability under this Article for or with respect to any volunteer's acts or omissions that occur before such amendment, alteration, modification or repeal. Provisions of this Article added by amendment shall apply only to acts or omissions and to breaches of duty occurring after the date the amended Article was adopted.

ARTICLE IX

Indemnification of Volunteer Trustees and Officers

The corporation shall indemnify any volunteer trustee or officer of the corporation who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding by reason of the fact that he or she is or was a volunteer trustee or officer, or is or was serving at the request of the corporation in another capacity, to the fullest extent permitted by both the Act and Chapter 42 of the Internal Revenue Code. The corporation may indemnify persons who are not trustees or officers to the extent authorized by resolution of the Board of Trustees or by contractual agreement authorized by the Board of Trustees. A change in the Act, these Articles, or the bylaws that reduces the scope of indemnification shall not apply to any action or omission that occurs before the change.

ARTICLE X

Dedication of Assets

The corporation shall hold and administer all its assets and accumulated income to effectuate its tax-exempt purposes. No part of the income or assets of this corporation shall inure to the private benefit of any individual, member or trustee. If the corporation's purposes fail or if the corporation ceases to be approved as a tax-exempt organization under the Internal Revenue Code, and any such defect is not cured by appropriate amendment, or if the corporation voluntarily dissolves, then all of the corporation's assets and accumulated income shall be distributed to such other organizations or units of government as the trustees (or in default of designation by the trustees, the Circuit Court for the County of Ottawa, Michigan) shall designate as best accomplishing the purposes for which the corporation was formed, provided that (a) each organization receiving such assets is qualified as tax-exempt under Section 501(c)(3) of the Internal Revenue Code or the corresponding provisions of any subsequent federal tax laws and (b) each distribution to a unit of government is made for a public purpose to the United States federal government or to a state or local government. The corporation shall be dissolved after all its property has been so distributed.

ARTICLE XI

Amendments

The corporation may amend or repeal any provision contained in these Articles of Incorporation and add additional Articles in the manner prescribed by statute or its bylaws.

* * *

These Amended and Restated Articles of Incorporation were duly adopted on the 4th day of November, 2014, in accordance with the provisions of Section 642 of the Act. These Amended and Restated Articles of Incorporation restate, integrate, and do further amend the provisions of the Articles of Incorporation, and were duly adopted by the written consent of all the members entitled to vote in accordance with Section 407(3) of the Act.

Signed this 4th day of November, 2014,

By 
David G. Wisen, President

BYLAWS
OF
SHEKHINAH FOUNDATION

(adopted August 27, 2014)
(Article III, Section 2, amended November 4, 2014)

ARTICLE I

Purpose and Powers

The purpose for which the Shekhinah Foundation (referred to in these bylaws as the "corporation"), a Michigan nonprofit corporation, is formed and the powers which it may exercise are set forth in its Articles of Incorporation.

ARTICLE II

Membership

Section 1. Classes of Members. The corporation has one class of members. The current members are David G. Wisen, Kristen J. Wisen, Calvin D. Wisen, Mary L. Wisen, Austin J. Averill, and Katherine J. Averill.

Section 2. New Members. An individual may become a member only by action of the existing members approving such individual's membership and by delivering to the corporation Secretary a written acceptance of membership. The corporation Secretary must notify each individual whom the existing members have approved for membership at the time the approval becomes effective. Approval of membership may be made effective either immediately or upon the occurrence of some future event such as the resignation, death or incapacity of one or more current members. If at any time there are no members currently acting, then each competent living descendant of David G. Wisen in the nearest generation to him that contains one or more individuals who are willing and able to become members may become a member by delivering to the corporation Secretary a written acceptance of membership.

Section 3. Termination of Membership. A member may be removed or expelled by unanimous action of such of the original two members as are then living and not mentally incapacitated. Otherwise, an individual's membership terminates only upon that individual's death, written resignation delivered to the corporation Secretary, or mental incapacity. For the purposes of this section, mental incapacity of a member shall be determined either judicially or by certification of a physician who has examined the one whose capacity is being evaluated.

ARTICLE III

Members' Meetings

Section 1. Times and Places of Meetings. Meetings of the members are to be held at such place and at such time as the Board determines.

Section 2. Annual Meeting. A regular annual meeting of the members for election of trustees and for such other business as may come before the meeting must be held each year during June, unless action to be taken at the meeting is instead taken by written consent as permitted by law. Each year during the month of May, the Board, the President, or the Secretary must schedule the annual meeting at a convenient time and place within Ottawa County, Michigan. At least two weeks prior to such meeting, the Secretary must solicit by letter or electronic transmission sent to all members nominations for vacant or expiring seats on the Board. Names of all nominees received no later than one week prior to the annual meeting are included on the ballot. The Secretary must send ballots to each member at least two days prior to the annual meeting.

Section 3. Special Meeting. The Board or the President may call a special meeting of members at any time.

Section 4. Notice of Meeting. Written notice of the time, place, and purposes of a regular or special meeting of members must be given to each member either personally, by mail, or by electronic transmission in a manner authorized by the member not less than 10 nor more than 60 days before the date of the meeting. If a member is permitted to participate and vote at a meeting by remote communication, the notice must include a description of the means of remote communication.

Section 5. Waivers by Attendance. A member's attendance at a meeting results in both of the following:

(a) waiver of objection to lack of notice or defective notice of the meeting, unless the member at the beginning of the meeting objects to holding the meeting or transacting business at the meeting; and

(b) waiver of objection to consideration of a particular matter at the meeting that is not within the purposes described in the meeting notice, unless the member objects to considering the matter when it is presented.

Section 6. Quorum. A majority of members entitled to vote at a meeting, whether or not present at the meeting, constitutes a quorum. The majority requirement may be met by members attending the meeting in person or represented at the meeting by proxy. The members present in person or by proxy at the meeting may continue to do business until adjournment, notwithstanding the withdrawal of enough members to leave less than a quorum. If a quorum is not present, the members present may adjourn the meeting by majority vote.

Section 7. Voting. Each member present at a members' meeting is entitled to one vote, except that a member entitled to vote at an election of trustees may vote for as many persons as there are trustees to be elected. A vote may be cast orally, in writing, or by electronic transmission.

Section 8. Proxies. A member may authorize another individual to act for the member at a members' meeting or to express consent or dissent without a meeting. A proxy must be in a writing dated and signed by the member granting the proxy or must be delivered by electronic transmission containing the date and other reliable information sufficient to determine that the proxy was authorized by the member. A reliable reproduction of the original writing or transmission may be substituted if it is a complete reproduction of the entire original. A proxy must be presented to the meeting's presiding official to be qualified. A proxy ceases to be valid after the expiration of 3 years from its date.

Section 9. Vote Required. Members elect trustees by a plurality of votes cast. All other actions taken by members' vote must be authorized by a majority of votes cast.

Section 10. Participation in Meeting by Remote Communication. A member not physically present at a members' meeting may participate in the meeting by means of remote communication and is considered present in person and may vote at the meeting if all of the following are met:

- (a) All individuals participating in the meeting may hear each other and are advised of the means of remote communication and of the names of the participants in the meeting;
- (b) The corporation implements reasonable measures to verify that each person considered present and permitted to vote at the meeting by means of remote communication is a member;
- (c) The corporation implements reasonable measures to provide each member a reasonable opportunity to participate in the meeting and to vote on matters submitted to the members, including an opportunity to read or hear the proceedings of the meeting substantially concurrently with the proceedings;
- (d) If any member votes or takes other action at the meeting by means of remote communication, a record of the vote or other action is maintained by the corporation; and
- (e) A member may be present and vote at an adjourned members' meeting by a means of remote communication if he or she was permitted to be present and vote by that means of remote communication in the original meeting notice.

Section 11. Action Without a Meeting. Any action may be taken without a meeting, prior notice, or vote, if a consent in writing to the action is signed by members having not less than the minimum number of votes that would be necessary to authorize or take the action at a meeting at which all members entitled to vote were present and voted. Prompt notice of the

action taken must be given to all members who have not consented in writing. An electronic transmission consenting to an action transmitted by member is written, signed, and dated for this purpose if the electronic transmission is delivered with information from which the corporation can determine that the electronic transmission was transmitted by the member and the date on which the electronic transmission was transmitted. The date on which an electronic transmission is transmitted is the date on which the consent was signed for purposes of this section. A consent given by electronic transmission is not delivered until reproduced in paper form and the paper form delivered to the corporation by delivery to its principal office in this state or to an officer or agent of the corporation having custody of the book in which proceedings of members' meetings are recorded. Delivery to a corporation's principal office in this state or to an officer or agent of the corporation having custody of the book in which proceedings of members' meetings are recorded must be made by hand or by any federal or commercial mail or package delivery service.

Section 12. Record Date. The Board may fix, in advance, a record date for the purposes of determining members entitled to:

- (a) Notice of any meeting;
- (b) Vote at any meeting; and
- (c) Express consent or dissent for any proposal considered without a meeting.

The record date cannot be more than 60 or less than ten days before the date of the meeting, nor more than 60 days before any other action.

If the Board does not fix a record date, the record date for purposes of determining members entitled to notice of or to vote at a meeting is the close of business on the day next preceding the day notice is given or, if no notice is given, the day next preceding the day of the meeting. If not fixed by the Board, the record date for any other purpose is the close of business on the day in which the Board adopts the resolution relating to that purpose.

ARTICLE IV

Board of Trustees

Section 1. Election and Term of Office. The first board of trustees ("Board") consists of those persons the incorporators initially designated. Thereafter, each member of the corporation may serve as a trustee without term while that individual remains a member of the corporation. Each other individual to serve as a trustee must be elected at the annual members' meeting, except as provided in Section 3 of this Article, to a term commencing on the date of his or her election and terminating upon the election of trustees at the next succeeding members' annual meeting. The Board may change the number of trustees. However, in no event may the Board consist of less than three trustees. A trustee need not be a member of the corporation.

Section 2. Resignation and Removal. A trustee may resign by written notice to the corporation Secretary. The members may remove an elected trustee with or without cause upon the same vote required for election.

Section 3. Vacancies. The members may elect an individual to fill the vacancy on the Board in accordance with the procedures established in the foregoing sections for a term continuing only until the members' next election of trustees.

Section 4. New Trustees. The corporation Secretary must provide each new trustee with current copies of the Articles of Incorporation, bylaws, and other pertinent information regarding the organization and operation of the corporation.

Section 5. Powers. The Board manages the corporation's business and may exercise all the corporation's powers, except those powers that are reserved to the members.

ARTICLE V

Committees

Section 1. Committees of Trustees. The Board may appoint one or more committees to consist of one or more trustees. A committee of trustees may exercise any of the powers and authority of the Board, but only to the extent provided in the Board resolution constituting the committee and subject to the limitations of delegable authority specified in Section 528 of the Michigan Nonprofit Corporation Act. The Board may designate one or more individuals who are not trustees to receive notice of, attend, and be heard at a committee meeting, but such individuals cannot vote.

Section 2. Advisory Committees. The Board may appoint one or more committees to consist in whole or in part of individuals who are not trustees. Any such committee serves solely in an advisory capacity to the Board and cannot exercise any of the Board's powers and authority.

ARTICLE VI

Trustees' Meetings

Section 1. Regular Meetings. A Board meeting must be held annually immediately after the members' annual meeting, at the same place, for the purpose of receiving the report of the corporation for the previous fiscal year as required by Section 901 of the Nonprofit Corporation Act and transacting any other business. Board meetings will be held thereafter at the time and place the Board specifies at its annual meeting each year. No notice of such meetings to the trustees is necessary. A Board meeting may be held at a different time and place

with the consent of a majority of the trustees upon written notice to all trustees who did not consent.

Section 2. Special Meeting. The President may call a special meeting of the Board at any time.

Section 3. Notice of a Special Meeting. Notice of a special meeting stating the time, place, and purposes of a special meeting must be given to each trustee by one of the following methods:

- (a) by mailing a written notice to such address as the trustee designates from time to time or, in the absence of designation, to the last known address of the trustee at least five days before the date set for such meeting;
- (b) by personally delivering a written notice to the trustee at least two days in advance of such meeting;
- (c) by orally notifying the trustee at least two days in advance, either personally or by telephone; or
- (d) by electronic transmission to the trustee at least two days in advance in a manner authorized by the trustee entitled to the notice,

except that, if the transmitted notice is returned as undeliverable, a different permitted method of notification must be used.

Section 4. Waiver of Notice. A trustee's attendance at a meeting waives notice to the trustee of the meeting, except where the trustee attends the meeting for the express purpose of objecting to the transacting of any business because the meeting is not lawfully called or convened. A trustee may waive in writing any right to notice before or after a meeting.

Section 5. Quorum. A majority of the trustees constitutes a quorum for the transaction of business. The act of a majority of those trustees present at any meeting at which there is a quorum is the act of the Board, except as provided by law, the Articles of Incorporation, or these bylaws.

Section 6. Voting Rights. Each trustee present in person at a Board meeting is entitled to one vote.

Section 7. Conduct of Meetings. Trustees meetings generally follow accepted rules of parliamentary procedure. The presiding official has authority over matters of procedure and may adopt any other form of procedure suited to the business being conducted.

Section 8. Action by Written Consent. Action required or permitted to be taken under authorization voted at a Board meeting may be taken without a meeting if, before or after the action, all trustees then in office consent to the action in writing or by electronic transmission.

The written consents must be filed with the minutes of the Board or committee. The consent has the same effect as a vote of the Board for all purposes.

Section 9. Participation in Meeting by Remote Communication. A trustee or member of a committee may participate in a meeting through a conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Such participation in a meeting constitutes presence in person at the meeting.

Section 10 Manifestation of Dissent. A trustee who is present at a trustees' meeting, or at a meeting of a committee of which the trustee is a member, at which action on a corporate matter is taken is presumed to have concurred in that action taken unless a dissent is entered in the minutes of the meeting or unless the trustee files a written dissent to such action with the person acting as the secretary of the meeting before or promptly after its adjournment. A trustee who is absent from a meeting of the Board or of a committee of which the trustee is a member at which any such action is taken is presumed to have concurred in the action unless the trustee files a written dissent with the secretary of the meeting within a reasonable time after obtaining knowledge of the action.

ARTICLE VII

Officers

Section 1. Appointment. The Board must appoint a President, Secretary, and Treasurer and may elect from their number a Chairperson. The Board may also appoint one or more Vice Presidents and other officers or agents that it deems necessary. The Board need not appoint or elect an officer to an office that is already filled and whose term has not expired. The same person may hold two or more offices, but an officer may not execute, acknowledge, or verify an instrument in more than one capacity if the instrument is required by law, the Articles of Incorporation, or these bylaws to be executed, acknowledged, or verified by two or more officers.

Section 2. Term, Removal, and Vacancies. An officer holds office until a successor is elected or appointed and qualified, or until the officer's death, resignation, or removal. The Board may remove an officer with or without cause. An officer may resign by written notice to the corporation Secretary. The resignation is effective upon its receipt by the corporation or at a later date specified in the notice. The Board must appoint an individual to fill a vacancy in the office of President, Secretary, or Treasurer and may appoint an individual to fill a vacancy in any other office.

Section 3. Chairperson of the Board. The Chairperson of the Board, if one is elected, presides when present at all meetings of trustees. The Chairperson may perform other duties and have such powers as the Board specifies.

Section 4. President. The President is the chief executive officer and, unless there is a Chairperson of the Board and he or she is present, presides at all trustees' meetings. The

President shall sign bonds, mortgages, and other contracts and agreements on the corporation's behalf, except when the Board specifies the same to be done by some other officer or agent. The President must see that all Board orders and resolutions are carried into effect and may perform all other duties necessary or appropriate to the office of President.

Section 5. Vice Presidents. The Board may designate one or more Vice Presidents to perform the duties and exercise the authority of the President during the President's absence or disability. Each Vice President may perform other duties that the President assigns or the Board prescribes.

Section 6. Secretary. The Secretary must cause to be recorded and maintained minutes of all meetings of the Board, Board committees, and members. The Secretary must cause to be given all notices required by law, these bylaws, or Board resolution and may perform other duties that the President assigns or the Board prescribes.

Section 7. Treasurer. Except as otherwise prescribed by the Board, the Treasurer oversees the custody of the corporate funds and securities, cause to be kept in books belonging to the corporation a full and accurate account of all receipts, disbursements, and other financial transactions of the corporation, and deposit all funds to the credit of the corporation in such depositories as the Board designates. The Treasurer may perform other duties that the President assigns or the Board prescribes.

Section 8. Other Officers. The Board may appoint other officers to perform duties and exercise authority that the President assigns or the Board prescribes.

ARTICLE VIII

General Provisions

Section 1. Checks. All corporation checks or demands for money and notes must be signed by the corporation's President, Treasurer or by such persons as the Board designates.

Section 2. Fiscal Year. The corporation's fiscal year ends December 31.

ARTICLE IX

Dedication of Assets

Section 1. Use of Funds. The corporation's funds and property must be used exclusively for the corporation's purposes described in the Articles of Incorporation. No part of the income or assets of the corporation may inure to the private benefit of any individual, member, or trustee.

Section 2. Dissolution and Liquidation. If the corporation's purposes fail or if the corporation ceases to be approved as a tax-exempt organization under the federal Internal Revenue Code, and any such defect is not cured by appropriate amendment, or in the event of voluntary dissolution, then all of the corporation's assets and accumulated income must be distributed to such other organizations or units of government as the trustees (or in default of designation by the trustees, the Circuit Court for the County of Ottawa, Michigan) designate as best accomplishing the purposes for which the corporation was formed, provided that (i) each organization receiving such assets is qualified as tax-exempt under Section 501(c)(3) of the Internal Revenue Code or the corresponding provisions of any subsequent federal tax laws and (ii) each distribution to a unit of government is made for a public purpose to the United States federal government or to a state or local government. The corporation must be dissolved after all its property has been so distributed.

ARTICLE X

Amendments

The Board or the members may amend or repeal these bylaws by affirmative vote of a majority of the existing members or by unanimous vote of the trustees then serving.

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