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Return of Private Foundation

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

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Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning

, and ending

Name of foundation JOHN M. MCCLELLAND SR. CHARITABLE FOUNDATION		A Employer identification number 91-1169056
Number and street (or P O box number if mail is not delivered to street address) 4612 WAGON ROAD	Room/suite	B Telephone number 425-830-5576
City or town, state or province, country, and ZIP or foreign postal code NAMPA, ID 83687		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Final return ☒ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,009,172.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	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))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check ☒ if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		11.	11.		STATEMENT 1
4 Dividends and interest from securities		21,226.	21,226.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		3,829.			
b Gross sales price for all assets on line 6a		44,796.			
7 Capital gain net income (from Part IV, line 2)			3,829.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income		1,600.	0.		STATEMENT 3
12 Total. Add lines 1 through 11		26,666.	25,066.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees STMT 4		1,148.	0.		1,148.
b Accounting fees STMT 5		4,010.	0.		2,610.
c Other professional fees					
17 Interest					
18 Taxes STMT 6		5,004.	304.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings		1,163.	0.		1,163.
22 Printing and publications					
23 Other expenses STMT 7		215.	145.		70.
24 Total operating and administrative expenses Add lines 13 through 23		11,540.	449.		4,991.
25 Contributions, gifts, grants paid		2,500.			2,500.
26 Total expenses and disbursements Add lines 24 and 25		14,040.	449.		7,491.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		12,626.			
b Net investment income (if negative, enter -0-)			24,617.		
c Adjusted net income (if negative, enter -0-)				N/A	

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1. Cash - non-interest-bearing	925.	5,334.	5,334.
	2. Savings and temporary cash investments	168,781.	99,798.	99,798.
	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			
	7. Other notes and loans receivable ▶ 21,250.			
	Less: allowance for doubtful accounts ▶ 0.	21,250.	21,250.	0.
	8. Inventories for sale or use			
	9. Prepaid expenses and deferred charges			
	10a. Investments - U.S. and state government obligations			
	b. Investments - corporate stock STMT 8	382,798.	392,798.	544,513.
	c. Investments - corporate bonds STMT 9	212,435.	337,435.	334,106.
	11. Investments - land, buildings, and equipment basis ▶			
Liabilities	Less: accumulated depreciation ▶			
	12. Investments - mortgage loans			
	13. Investments - other STMT 10	<13,033.>	<70,833.>	25,421.
	14. Land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
	15. Other assets (describe ▶)			
	16. Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	773,156.	785,782.	1,009,172.
	17. Accounts payable and accrued expenses			
	18. Grants payable			
	19. Deferred revenue			
Net Assets or Fund Balances	20. Loans from officers, directors, trustees, and other disqualified persons			
	21. Mortgages and other notes payable			
	22. Other liabilities (describe ▶)			
	23. Total liabilities (add lines 17 through 22)	0.	0.	
	Foundations that follow SFAS 117, check here ☐ and complete lines 24 through 26 and lines 30 and 31.			
	24. Unrestricted			
	25. Temporarily restricted			
	26. Permanently restricted			
	Foundations that do not follow SFAS 117, check here ☒ and complete lines 27 through 31.			
	27. Capital stock, trust principal, or current funds	118,150.	118,150.	
	28. Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29. Retained earnings, accumulated income, endowment, or other funds	655,006.	667,632.	
	30. Total net assets or fund balances	773,156.	785,782.	
	31. Total liabilities and net assets/fund balances	773,156.	785,782.	

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	773,156.
2. Enter amount from Part I, line 27a	2	12,626.
3. Other increases not included in line 2 (itemize) ▶	3	0.
4. Add lines 1, 2, and 3	4	785,782.
5. Decreases not included in line 2 (itemize) ▶	5	0.
6. Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	785,782.

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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 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a PLG FUND I	P	VARIOUS	VARIOUS
b CAPITAL GAIN DISTRIBUTION	P	VARIOUS	VARIOUS
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 6,400.		40,967.	<34,567.>
b 38,396.			38,396.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			<34,567.>
b			38,396.
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	3,829.
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). If (loss), enter -0- in Part I, line 8	3	N/A

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.)

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 (col. (b) divided by col. (c))
2013	3,951.	885,467.	.004462
2012	51,323.	750,058.	.068425
2011	52,523.	827,949.	.063437
2010	70,475.	870,076.	.080999
2009	78,860.	879,192.	.089696

2 Total of line 1, column (d)	2	.307019
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	.061404
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	990,713.
5 Multiply line 4 by line 3	5	60,834.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	246.
7 Add lines 5 and 6	7	61,080.
8 Enter qualifying distributions from Part XII, line 4	8	7,491.

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.

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

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	492.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	492.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	492.
6 Credits/Payments:			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	564.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	2,000.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	2,564.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ 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		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	2,072.	
11 Enter the amount of line 10 to be: Credited to 2015 estimated tax ☐ 2,072. Refunded ☐	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1a 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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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		X
c Did the foundation file Form 1120-POL for this year?		X
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.		
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		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	X	
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		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?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ WA		
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	X	
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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		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	☐	☒
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	☐	☒
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	☒	☐
Website address N/A				
14	The books are in care of JANET PARKER Telephone no. 425-830-5576			
Located at 4612 WAGON ROAD, NAMPA, ID ZIP+4 83687				
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	☐	☒
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	☐	☒
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 N/A				

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.

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☒ Yes ☐ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ 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)? ☐ Yes ☒ 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.) ☐ Yes ☒ No		
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 ☐	1b	☒
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?	1c	☒
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)):		
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 ☒ No		
	If "Yes," list the years N/A		
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	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. N/A		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
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	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	☒
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?	4b	☒

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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))? | ☐ Yes ☒ No |
| (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? | ☐ Yes ☒ No |
| (3) Provide a grant to an individual for travel, study, or other similar purposes? | ☐ Yes ☒ No |
| (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions) | ☐ Yes ☒ No |
| (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 |

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)?

N/A

5b

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?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870.

☐ Yes ☒ No

7b

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

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.

(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
JOHN M. MCCLELLAND, III 3740 CARILLON POINT KIRKLAND, WA 98033	PRESIDENT 1.00	0.	0.	0.
JANET LEE PARKER 3740 CARILLON POINT KIRKLAND, WA 98033	SECRETARY/TREASURER 1.00	0.	0.	0.
MICHAEL L. THAYER 3740 CARILLON POINT KIRKLAND, WA 98033	DIRECTOR 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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

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

Total number of others receiving over \$50,000 for professional services

0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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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	1a	909,373.
b	Average of monthly cash balances	1b	96,427.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,005,800.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,005,800.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	15,087.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	990,713.
6	Minimum investment return. Enter 5% of line 5	6	49,536.

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	49,536.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	492.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	492.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	49,044.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	49,044.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	49,044.

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	1a	7,491.
b	Program-related investments - total from Part IX-B	1b	0.
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:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	7,491.
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	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	7,491.

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.

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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				49,044.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009	558.			
b From 2010	27,425.			
c From 2011	11,413.			
d From 2012	12,778.			
e From 2013				
f Total of lines 3a through e	52,174.			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$	7,491.			
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				7,491.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)	41,553.			41,553.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	10,621.			
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 instr.			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	0.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	10,621.			
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012	10,621.			
d Excess from 2013				
e Excess from 2014				

FOUNDATION

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N/A

- ☐ 4942(j)(3) or ☐ 4942(j)(5)

- (4) Gross investment income**

[illegible]

WASHINGTON STATE ONLY.

JOHN M. MCCLELLAND SR. CHARITABLE

FOUNDATION

Form 990-PF (2014)

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Part VII Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	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
a Paid during the year				
COWLITZ COUNTY HISTORICAL MUSEUM 405 ALLEN ST KELSO, WA 98626		PC: 509(A)(1) OR (A)(2)	GENERAL SUPPORT	2,500.
Total			3a	2,500.
b Approved for future payment				
NONE				
Total			3b	0.

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

- | | | Yes | No |
|---|--------------|-----|----------|
| 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | | |
| a Transfers from the reporting foundation to a noncharitable exempt organization of: | | | |
| (1) Cash | 1a(1) | | X |
| (2) Other assets | 1a(2) | | X |
| b Other transactions: | | | |
| (1) Sales of assets to a noncharitable exempt organization | 1b(1) | | X |
| (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | | X |
| (3) Rental of facilities, equipment, or other assets | 1b(3) | | X |
| (4) Reimbursement arrangements | 1b(4) | | X |
| (5) Loans or loan guarantees | 1b(5) | | X |
| (6) Performance of services or membership or fundraising solicitations | 1b(6) | | X |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | | X |
| d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | | |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No
- b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign
Here**

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 taxpayer) is based on all information of which preparer has any knowledge.

May the IFS discuss this return with the preparer shown below (see instr.)?

☒ Yes ☐ No

Signature of officer or trustee

Date _____

Title

4 Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ self-employed

TPRN

Paid

SARAH B. HUANG

SARAH B. HUANG

08/10/15

P00745974

**Preparer
Use Only.**

Firm's name ► **CLARK NUBER, PS**

Firm's EIN ▶ 91-1194016

Firm's address ▶ 10900 NE 4TH STREET, SUITE 1700
BELLEVUE, WA 98004

Phone no. **425-454-4919**

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
INTEREST INCOME	11.	11.	
TOTAL TO PART I, LINE 3	11.	11.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
DIVIDENDS	21,070.	0.	21,070.	21,070.	
NON-DIVIDEND DISTRIBUTION	156.	0.	156.	156.	
TO PART I, LINE 4	21,226.	0.	21,226.	21,226.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
NET RENTAL REAL ESTATE INCOME FROM SIERRA	1,600.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	1,600.	0.	

FORM 990-PF	LEGAL FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	1,148.	0.		1,148.
TO FM 990-PF, PG 1, LN 16A	1,148.	0.		1,148.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	4,010.	0.		2,610.
TO FORM 990-PF, PG 1, LN 16B	4,010.	0.		2,610.

FORM 990-PF	TAXES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	304.	304.		0.
INCOME AND EXCISE TAXES	4,700.	0.		0.
TO FORM 990-PF, PG 1, LN 18	5,004.	304.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	7
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
WA FILING FEES	70.	0.		70.
BANK FEES	145.	145.		0.
TO FORM 990-PF, PG 1, LN 23	215.	145.		70.

FORM 990-PF	CORPORATE STOCK	STATEMENT	8
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
DODGE & COX STOCK	36,074.	74,495.	
INVESCO VALUE PORT CL Y	46,506.	78,638.	
GOLDMAN SACHS SMALL CAP VALUE	14,511.	28,784.	
HARBOR INTERNATIONAL	20,030.	41,659.	
VANGUARD INTL GROWTH PORTFOLIO	56,384.	65,060.	
TEMPLETON INSTL FOREIGN EQUITY	20,030.	28,440.	
ALLIANZ NFJ SMALL CAP VALUE	34,263.	50,032.	
AMERICAN GROWTH FUND OF AMER.	55,000.	66,464.	
ROYCE VALUE PLUS SERVICE CLASS	35,000.	32,362.	
FIDELITY ADVISOR NEW INSIGHTS	55,000.	58,162.	
T ROWE PRICE INTL STOCK	10,000.	10,623.	
BARON SMALL CAP FD	10,000.	9,794.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	392,798.	544,513.	

FORM 990-PF	CORPORATE BONDS	STATEMENT	9
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
DODGE & COX INCOME	87,686.	90,579.	
PIMCO TOTAL RETURN INSTL	120,030.	119,951.	
PIONEER HIGH YIELD CLASS Y	10,030.	8,319.	
PIMCO FOREIGN INSTITUTIONAL	24,689.	25,134.	
AMERICAN FD CAP WORLD	20,000.	19,740.	
FIDELITY HIGH INCOME	75,000.	70,383.	
TOTAL TO FORM 990-PF, PART II, LINE 10C	337,435.	334,106.	

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	10
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
SIERRA INVESTORS ONE	COST	<134,384.>	0.
PLG FUND I - MORTGAGE BACKED SECURITIES	COST	63,551.	25,421.
TOTAL TO FORM 990-PF, PART II, LINE 13		<70,833.>	25,421.

**ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF THE
JOHN M. MCCLELLAND, SR. CHARITABLE FOUNDATION**

Pursuant to the provisions of RCW 24.03 of the Washington Nonprofit Corporation Act, the undersigned adopts the following Articles of Amendment to the Articles of Incorporation:

1. The name of record of the corporation is: John M. McClelland, Sr. Charitable Foundation.
2. The Articles of Incorporation are hereby amended in their entirety as set forth in the attached Exhibit A, which is incorporated herein by this reference.
3. The amendments were adopted by the Board of Directors at a meeting of Board of Directors held on July 11, 2014. All Directors were present at the meeting and all Directors voted to adopt the amendments.
4. The amendments were adopted by the members of the corporation at a meeting of the members of the corporation held on July 11, 2014. All members of the corporation were present at the meeting and all members voted to adopt the amendments.
5. These Articles of Amendment shall be effective on filing with the Washington Secretary of State.

The undersigned is an officer of the corporation and is acting in an authorized capacity. DATED: July 11, 2014

John M. McClelland, Sr. Charitable
Foundation

By: _____


Janet Parker, Secretary and Treasurer

EXHIBIT A
AMENDED
ARTICLES OF INCORPORATION
OF THE
JOHN M. McCLELLAND, SR. CHARITABLE FOUNDATION

The undersigned, in order to form a nonprofit corporation under the Washington Nonprofit Corporation Act, Chapter 24.03 of the Revised Code of Washington, hereby signs and verifies the following Articles of Incorporation:

ARTICLE 1. NAME

The name of the corporation is the John M. McClelland, Sr. Charitable Foundation (hereinafter referred to as the "*Corporation*").

ARTICLE 2. DURATION

The duration of the corporation shall be perpetual.

ARTICLE 3. PURPOSES

3.1 Purposes

The Corporation is organized exclusively for charitable, scientific, literary or educational purposes (primarily in the Pacific Northwest region of the United States), within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "*Code*"), including, without limitation, to aid, support, and assist by gifts, contributions or otherwise, other corporations, community chests, funds and foundations organized and operated exclusively for charitable, scientific, literary or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, except that no part of the Corporation's funds shall be used or applied for religious purposes, either directly or by contributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Code, and to do any and all lawful activities which may be necessary, useful or desirable for the furtherance, accomplishment, fostering or attainment of the foregoing purposes.

3.2 Limitations

3.2.1 Nonprofit Status

The Corporation shall not have or issue shares of stock. The Corporation is not organized for profit, and no part of its net earnings shall inure to the benefit of any Director or officer of the Corporation, or any private individual, except that the Corporation shall be authorized and empowered to pay reasonable compensation to its Directors or officers for services rendered, and

to make payments and distributions in furtherance of the purposes of the Corporation and subject to the limitations of Sections 3.2.2 and 3.2.3 of these Articles of Incorporation.

3.2.2 Distributions; Dissolution

No Director or officer of the Corporation, or any private individual, shall be entitled to share in the distribution of any of the corporate assets upon dissolution of the Corporation or the winding up of its affairs. Upon such dissolution or winding up, after paying or making adequate provision for the payment of all the liabilities of the Corporation, all the remaining assets of the Corporation shall be distributed by the Directors of the Corporation (the "**Board of Directors**"), for a purpose or purposes similar to those set forth in Section 3.1 of these Articles of Incorporation, to any other organization that then qualifies for exemption under the provisions of Code Section 501(c)(3). Any such assets not so disposed of shall be disposed of by the Superior Court of King County, Washington, exclusively for a Code Section 501(c)(3) purpose or purposes similar to those set forth in Section 3.1 of these Articles of Incorporation, or to such organization or organizations, as said court shall determine, that are organized and operated for similar Code Section 501(c)(3) purposes.

3.2.3 Prohibited Activity

(a) No substantial part of the activities of the Corporation shall be devoted to attempting to influence legislation by propaganda or otherwise, except to the extent that an organization exempt from federal income tax under Section 501(c)(3) of the Code can engage in such activities without incurring any penalties, excise taxes or losing its status as an organization exempt from federal income tax under Section 501(c)(3) of the Code. The Corporation shall not, directly or indirectly, participate in or intervene in (including by the publication or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. The Corporation shall not have objectives or engage in activities that characterize it as an "action" organization within the meaning of the Code.

(b) Notwithstanding any other provisions of these Articles of Incorporation, the Corporation shall not conduct or carry on activities not permitted to be conducted or carried on by an organization exempt from federal income tax under Section 501(c)(3) of the Code or by an organization contributions to which are deductible under Section 170(c)(2) of the Code.

(c) The Corporation is prohibited from engaging in any excess benefit transaction as defined in Section 4958(c) of the Code.

(d) The Corporation is prohibited from engaging in any act of self-dealing as defined in Section 4941(d) of the Code, from retaining any excess business holding as defined in Section 4943(c) of the Code that would subject the Corporation to tax under Section 4943 of the Code, from making any investments that would subject the Corporation to tax under Section 4944 of the Code, and from making any taxable expenditure as defined in Section 4945(d) of the Code. If Section 4942 of the Code is deemed applicable to the Corporation, it shall make distributions at such time and in such manner that it is not subject to tax under Section 4942 of the Code.

3.3 Powers

In general, and subject to such limitations and conditions as are or may be prescribed by law, by these Articles of Incorporation, or by the Bylaws of the Corporation, the Corporation shall have the authority to (a) engage in any and all such activities as are incidental or conducive to the attainment of the purposes of the Corporation set forth in Section 3.1 of these Articles of Incorporation and (b) exercise any and all powers authorized or permitted under any laws that are now, or hereafter may be, applicable or available to the Corporation.

ARTICLE 4. DIRECTORS

4.1 Number

The number of Directors of the Corporation shall be determined in the manner provided by the Bylaws of the Corporation and may be increased or decreased from time to time in the manner provided therein.

4.2 Directors

The powers and duties, qualifications, terms of office, manner of election, time and criteria for removal of directors shall be as set forth in the Bylaws of the Corporation.

ARTICLE 5. NO MEMBERS

The Corporation shall have no members.

ARTICLE 6. LIMITATION OF DIRECTOR LIABILITY

To the full extent that the Washington Nonprofit Corporation Act (as it exists on the date hereof or as it may hereafter be amended) permits the limitation or elimination of the liability of Directors, a Director of the Corporation shall not be liable to the Corporation or its members, if any, for monetary damages for conduct as a Director. Any amendments to or repeal of this Article 6 shall not adversely affect any right or protection of a Director of the Corporation for or with respect to any acts or omissions of such Director occurring prior to such amendment or repeal. If the Washington Nonprofit Corporation Act is amended in the future to authorize corporate action further eliminating or limiting personal liability of directors, then the liability of a Director for the Corporation shall be eliminated or limited to the full extent permitted by the Washington Nonprofit Corporation Act, as so amended, without any requirement of further action by the Corporation.

ARTICLE 7. INDEMNIFICATION

7.1 Right to Indemnification

The Corporation shall indemnify and hold harmless, to the fullest extent permitted by applicable law as it presently exists or may hereafter be amended, any person who was or is made or is threatened to be made a party or is otherwise involved in any action, suit or proceeding, whether civil, criminal, administrative or investigative (a "**Proceeding**"), by reason of the fact that such person, or a person for whom such person is the legal representative, is or was a Director or officer of the Corporation or, while a Director or officer of the Corporation, is or was serving at the request of the Corporation as a Director, officer, partner, trustee, employee or agent of another corporation, or of a foundation, partnership, joint venture, limited liability company, trust, enterprise or other nonprofit entity, including service with respect to employee benefit plans (each such other entity, "**Another Enterprise**") (such person, an "**Indemnified Person**"), against all liability and loss suffered and expenses (including attorneys' fees) actually and reasonably incurred by such Indemnified Person in connection with such Proceeding. Notwithstanding the preceding sentence, except as otherwise provided in Section 7.4 of this Article 7, the Corporation shall be required to indemnify an Indemnified Person in connection with a Proceeding (or part of such Proceeding) commenced by such Indemnified Person only if the commencement of such Proceeding (or part of such Proceeding) by the Indemnified Person was authorized in advance by the Board of Directors.

7.2 Restrictions on Indemnification

The Corporation may not indemnify any Indemnified Person for: (a) acts or omissions of the Indemnified Person finally adjudged to be intentional misconduct or a knowing violation of law; (b) conduct of the Indemnified Person finally adjudged to be in violation of violation of Section 24.03.043 of the Washington Nonprofit Corporation Act in reference to Section 23B.08.310 of the Washington Business Corporation Act; or (c) any transaction with respect to which it was finally adjudged that such Indemnified Person personally received a benefit in money, property or services to which the Indemnified Person was not legally entitled or if the Corporation is otherwise prohibited by applicable law from paying such indemnification; provided, however, that if Section 23B.08.560 or any successor provision of the Washington Business Corporation Act is hereafter amended, the restrictions on indemnification set forth in this Section 7.2 shall be as set forth in such amended statutory provision.

7.3 Expenses Payable in Advance

The Corporation shall pay the reasonable expenses (including attorneys' fees) incurred by an Indemnified Person in defending any Proceeding in advance of such Proceeding's final disposition (such expenses, "**Advanced Expenses**"), provided, however, that, to the extent required by law, such payment of Advanced Expenses in advance of the final disposition of the Proceeding shall be made only upon receipt of an undertaking by the Indemnified Person to repay all Advanced Expenses if it should be ultimately determined that the Indemnified Person is not entitled to be indemnified under this Article 7 or otherwise. Notwithstanding any of the foregoing in this Section 7.3, the Corporation shall not be required to pay any Advanced

Expenses to a person against whom the Corporation directly brings a claim alleging that the Corporation is not required to indemnify such person under Section 7.2 of this Article 7.

7.4 Written Statement Required and Right of Indemnified Person to Bring Suit

An Indemnified Person seeking indemnification pursuant to Section 7.1 or Advanced Expenses pursuant to Section 7.3 must first submit to the Board a sworn statement requesting indemnification or Advanced Expenses, as the case may be, and reasonable evidence of all such amounts requested by such Indemnified Person (such statement, a "**Claim**"). If (a) a Claim pursuant to Section 7.1 above is not paid in full by the Corporation within 60 days after such Claim has been received by the Corporation, or (b) a Claim pursuant to Section 7.3 above is not paid in full by the Corporation within 30 days after such Claim has been received by the Corporation, then the Indemnified Person may at any time after the expiration of the applicable period bring suit against the Corporation to recover the unpaid amount of such Claim. If an Indemnified Person succeeds in whole or in part in any such suit or in a suit brought by the Corporation to recover Advanced Expenses pursuant to the terms of an undertaking, then such Indemnified Person is also entitled to receive reimbursement from the Corporation for the expense of prosecuting or defending such suit. The Indemnified Person shall be presumed to be entitled to indemnification under this Article 7 upon submission of a Claim (and, in an action brought to enforce a Claim for Advanced Expenses, where the required undertaking has been delivered to the Corporation), and, thereafter, the Corporation shall have the burden of proof to overcome the presumption that the Indemnified Person is so entitled.

7.5 Procedures Exclusive

Pursuant to Section 24.03.043 of the Washington Nonprofit Corporation Act in reference to Section 23B.08.560(2) or any successor provision of the Washington Business Corporation Act, the procedures for indemnification and Advanced Expenses set forth in this Article 7 are in lieu of the procedures required by Section 23B.08.550 or any successor provision of the Washington Business Corporation Act.

7.6 Nonexclusivity of Rights

The right to indemnification and Advanced Expenses conferred by this Article 7 shall not be exclusive of any other right that any person may have or hereafter acquire under (a) any statute, (b) provision of these Articles of Incorporation, (c) the Bylaws of the Corporation, (d) by general or specific action of the Board of Directors, (e) by contract or (f) otherwise.

7.7 Insurance, Contracts and Funding

The Corporation may maintain insurance, at its expense, to protect itself and any Director, officer, partner, trustee, employee or agent of the Corporation or Another Enterprise against any expense, liability or loss, whether or not the Corporation would have the power to indemnify such person against such expense, liability or loss under the Washington Business Corporation Act. The Corporation may enter into contracts with any Director, officer, partner, trustee, employee or agent of the Corporation in furtherance of the provisions of this Article 7 and may create a trust fund, grant a security interest or use other means (including, without limitation, a

letter of credit) to ensure the payment of such amounts as may be necessary to effect indemnification and Advanced Expenses as provided in this Article 7.

7.8 Indemnification of Employees and Agents of the Corporation

The Corporation may, by action of the Board of Directors, grant rights to indemnification and advancement of expenses to employees and agents or any class or group of employees and agents of the Corporation (a) with the same scope and effect as the provisions of this Article 7 with respect to the indemnification and Advanced Expenses of Directors and officers of the Corporation, (b) pursuant to rights granted under, or provided by, the Washington Business Corporation Act, or (c) as are otherwise consistent with law.

7.9 Persons Serving Other Entities

Any person who, while a Director or officer of the Corporation, is or was serving (a) as a Director or officer of another foreign or domestic corporation of which a majority of the shares entitled to vote in the election of its directors is held by the Corporation or (b) as a partner, trustee or otherwise in an executive or management capacity in a partnership, joint venture, trust or other enterprise of which the Corporation or a wholly owned subsidiary of the Corporation is a general partner or has a majority ownership shall be deemed to be (i) so serving at the request of the Corporation and (ii) entitled to indemnification and Advanced Expenses under this Section 7.

ARTICLE 8. REGISTERED OFFICE AND REGISTERED AGENT

The address of the registered office of the Corporation is 3740 Carillon Point, Kirkland, WA 98033, and the name of its registered agent at such address is Janet Parker.

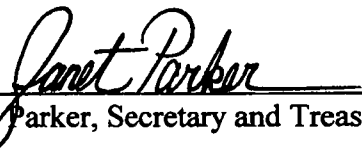
ARTICLE 9. BYLAWS

Subject to the provisions of these Articles of Incorporation, the Bylaws and Washington law, the authority to make, alter, amend or repeal Bylaws is vested in the Board of Directors. The Board of Directors may exercise its authority under this Article at any regular or special meeting of the Board.

IN WITNESS WHEREOF, I have hereunto set my hand this 11th day of July, 2014.

John M. McClelland, Sr. Charitable Foundation

By: _____


Janet Parker, Secretary and Treasurer

**AMENDED BYLAWS
OF THE
JOHN M. McCLELLAND, SR.
CHARITABLE FOUNDATION**

ARTICLE 1. OFFICES

The principal office of the John M. McClelland, Sr. Charitable Foundation (the "*corporation*") shall be located at its principal place of business or such other place as the Board of Directors (the "*Board*") may designate. The corporation may have such other offices, either within or without the State of Washington, as the Board may designate or as the business of the corporation may require from time to time.

ARTICLE 2. BOARD OF DIRECTORS

2.1 General Powers

The affairs of the corporation shall be managed by a Board of Directors.

2.2 Number

The Board shall consist of three Directors. The number of Directors may be changed from time to time by amendment to these Bylaws, provided that no decrease in the number shall have the effect of shortening the term of any incumbent Director.

2.3 Qualifications

Directors may have such qualifications as the Board may prescribe by resolution or amendment to these Bylaws.

2.4 Election of Directors

Directors shall be elected each year at the annual meeting of the Board by the affirmative vote of a majority of the Directors then in office.

2.5 Term of Office

Unless a Director dies, resigns or is removed, he or she shall hold office until the next annual meeting of the Board or until his or her successor is elected, whichever is later.

2.6 Annual Meeting

The annual meeting of the Board shall be held on or about July 1st at a time designated by the Board for the purposes of electing Directors and officers and transacting

such business as may properly come before the meeting. If the annual meeting is not held on the date designated therefor, the Board shall cause the meeting to be held as soon thereafter as may be convenient.

2.7 Regular Meetings

By resolution, the Board may specify the date, time and place for holding regular meetings without other notice than such resolution.

2.8 Special Meetings

Special meetings of the Board or any committee designated and appointed by the Board may be called by or at the written request of the President or any Director, or, in the case of a committee meeting, by the chair of the committee. The person or persons authorized to call special meetings may fix any place either within or without the State of Washington as the place for holding any special Board or committee meeting called by them.

2.9 Meetings by Telephone

Members of the Board or any committee designated by the Board may participate in a meeting of such Board or committee 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. Participation by such means shall constitute presence in person at a meeting.

2.10 Place of Meetings

All meetings shall be held at the principal office of the corporation or at such other place within or without the State of Washington designated by the Board, by any persons entitled to call a meeting or by a waiver of notice signed by all Directors.

2.11 Notice of Special Meetings

2.11.1 In Writing

Notices in writing may be delivered or mailed to the Director at his or her address shown on the records of the corporation not less than 10 days before the meeting. If notice is delivered via regular mail, the notice shall be deemed effective when deposited in the official government mail properly addressed with postage thereon prepaid. Neither the business to be transacted at nor the purpose of any special meeting need be specified in the notice of a special meeting.

2.11.2 Personal Communication

Notice may be by personal communication with the Director not less than 10 days before the meeting.

2.11.3 Electronic Transmission

Notices may be provided in an electronic transmission and be electronically transmitted not less than 10 days before the meeting. Notice in an electronic transmission is effective only with respect to those Directors that have consented, in the form of a record, to receive electronically transmitted notices and designated in such consent the address, location or system to which these notices may be electronically transmitted. A Director who has consented to receipt of electronically transmitted notices may revoke the consent by delivering a revocation to the corporation in the form of a record. Furthermore, the consent is automatically revoked if the corporation is unable to electronically transmit two consecutive notices given by the corporation, and this inability becomes known to the person responsible for giving notice. Notice provided in an electronic transmission is effective when it is electronically transmitted to an address, location or system designated by the recipient for that purpose.

2.11.4 Posting Electronic Notice

Notice may be provided to Directors who have consented to receipt of electronically transmitted notices by posting the notice on an electronic network and delivering to such Directors a separate record of the posting, together with comprehensible instructions regarding how to obtain access to the posting on the electronic network not less than 10 days before the meeting. Notice is effective when it has been posted to an electronic network and a separate record of the posting has been delivered to the recipient as provided by this Section 3.11.4.

2.12 Waiver of Notice

2.12.1 Record

Whenever any notice is required to be given to any Director under the provisions of these Bylaws, the Articles of Incorporation or applicable Washington law, a waiver thereof in the form of a record, including, without limitation, an electronic transmission from the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice. Neither the business to be transacted at nor the purpose of any regular or special meeting of the Board need be specified in the waiver of notice of such meeting.

2.12.2 By Attendance

The attendance of a Director at a meeting shall constitute a waiver of notice of such meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

2.13 Quorum

A majority of the number of Directors in office shall constitute a quorum for the transaction of business at any Board meeting. If a quorum is not present at a meeting, a majority of the Directors present may adjourn the meeting from time to time without further notice.

2.14 Manner of Acting

The act of the majority of the Directors present at a meeting at which there is a quorum shall be the act of the Board, unless the vote of a greater number is required by these Bylaws, the Articles of Incorporation or applicable Washington law.

2.15 Presumption of Assent

A Director of the corporation present at a Board meeting at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his or her dissent or abstention is entered in the minutes of the meeting, or unless such Director files a written dissent or abstention to such action with the person acting as secretary of the meeting before the adjournment thereof, or forwards such dissent or abstention by registered mail to the Secretary of the corporation immediately after the adjournment of the meeting. Such right to dissent or abstain shall not apply to a Director who voted in favor of such action.

2.16 Action by Board Without a Meeting

Any action which could be taken at a meeting of the Board may be taken without a meeting if a consent in the form of a record, which consent clearly sets forth the action to be taken, is executed by all the Directors. Any such record shall be inserted in the minute book as if it were the minutes of a Board meeting. For purposes of this Section 2.16, record means information inscribed on a tangible medium or contained in an electronic transmission.

2.17 Resignation

Any Director may resign at any time by delivering written notice to the President or the Secretary at the registered office of the corporation, or by giving oral or written notice at any meeting of the Directors. Any such resignation shall take effect at the time specified therein, or if the time is not specified, upon delivery thereof and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

2.18 Removal

One or more Directors (including the entire Board) may be removed from office, with or without cause, by the affirmative vote of a majority of the Directors in office.

2.19 Vacancies

A vacancy in the position of Director may be filled by the affirmative vote of a majority of the remaining Directors though less than a quorum of the Board. A Director who fills a vacancy shall serve for the unexpired term of his or her predecessor in office.

2.20 Board Committees

2.20.1 Standing or Temporary Committees of the Board

The Board, by resolution adopted by a majority of the Directors in office, may designate and appoint one or more standing or temporary committees, each of which shall consist of two or more Directors. Such committees shall have and exercise the authority of the Directors in the management of the corporation, subject to such limitations as may be prescribed by the Board except that no committee shall have the authority to: (a) amend, alter or repeal these Bylaws; (b) elect, appoint or remove any member of any other committee or any Director or officer of the corporation; (c) amend the Articles of Incorporation; (d) adopt a plan of merger or consolidation with another corporation; (e) authorize the sale, lease, or exchange of all or substantially all of the property and assets of the corporation not in the ordinary course of business; (f) authorize the voluntary dissolution of the corporation or revoke proceedings therefor; (g) adopt a plan for the distribution of the assets of the corporation; or (h) amend, alter or repeal any resolution of the Board which by its terms provides that it shall not be amended, altered or repealed by a committee. The designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board or any individual Director of any responsibility imposed upon it, him or her by law.

2.20.2 Advisory Committees

The Board of Directors may appoint advisory committees of two or more persons to provide advice and assistance to the Board.

2.20.3 Quorum; Manner of Acting

A majority of the number of Directors composing any committee of the Board or the number of members of any advisory committee shall constitute a quorum, and the act of a majority of the members of a committee present at a meeting at which a quorum is present shall be the act of the committee.

2.20.4 Resignation

Any member of any committee may resign at any time by delivering written notice thereof to the President, the Secretary or the chair of such committee, or by giving oral or written notice at any meeting of such committee. Any such resignation shall take effect at the time specified therein or, if the time is not specified, upon delivery thereof and, unless

otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

2.20.5 Removal of Committee Member

The Board, by resolution adopted by a majority of the Directors in office, may remove from office any member of any committee elected or appointed by it.

2.21 Compensation

By Board resolution, Directors and committee members may be paid their expenses, if any, of attendance at each Board or committee meeting, or a fixed sum for attendance at each Board or committee meeting, or a stated salary as a Director or committee member, or a combination of the foregoing. No such payment shall preclude any Director or committee member from serving the corporation in any other capacity and receiving compensation therefor.

ARTICLE 3. OFFICERS

3.1 Number and Qualifications

The officers of the corporation shall be a President, a Vice President, a Secretary and a Treasurer, each of whom shall be elected by the Board. Other officers and assistant officers may be elected or appointed by the Board, such officers and assistant officers to hold office for such period, have such authority and perform such duties as are provided in these Bylaws or as may be provided by resolution of the Board. Any officer may be assigned by the Board any additional title that the Board deems appropriate. Any two or more offices may be held by the same person, except the offices of President and Secretary.

3.2 Election and Term of Office

The officers of the corporation shall be elected each year by the Board at the annual meeting of the Board. Unless an officer dies, resigns, or is removed from office, he or she shall hold office until the next annual meeting of the Board or until his or her successor is elected.

3.3 Resignation

Any officer may resign at any time by delivering written notice to the President, the Vice President, the Secretary or the Board, or by giving oral or written notice at any meeting of the Board. Any such resignation shall take effect at the time specified therein or, if the time is not specified, upon delivery thereof and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

3.4 Removal

Any officer or agent elected or appointed by the Board may be removed by the Board whenever in its judgment the best interests of the corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed.

3.5 Vacancies

A vacancy in any office created by the death, resignation, removal, disqualification, creation of a new office or any other cause may be filled by the Board for the unexpired portion of the term or for a new term established by the Board.

3.6 President

The President shall be the chief executive officer of the corporation, and, subject to the Board's control, shall supervise and control all of the assets, business and affairs of the corporation. The President shall preside over meetings of the Board. The President may sign deeds, mortgages, bonds, contracts, or other instruments, except when the signing and execution thereof have been expressly delegated by the Board or by these Bylaws to some other officer or agent of the corporation or are required by law to be otherwise signed or executed by some other officer or in some other manner. In general, the President shall perform all duties incident to the office of President and such other duties as are assigned to him or her by the Board from time to time.

3.7 Vice President

In the event of the death of the President or his or her inability to act, the Vice President shall perform the duties of the President, except as may be limited by resolution of the Board, with all the powers of and subject to all the restrictions upon the President. The Vice President shall have, to the extent authorized by the President or the Board, the same powers as the President to sign deeds, mortgages, bonds, contracts or other instruments. The Vice President shall perform such other duties as from time to time may be assigned to him or her by the President or by the Board.

3.8 Secretary

The Secretary shall: (a) keep or cause to be kept the minutes of meetings of the Board and any minutes which may be maintained by committees of the Board; (b) see that all notices are duly given in accordance with the provisions of these Bylaws or as required by law; (c) be custodian of the corporate records of the corporation; (d) keep records of the post office address and email address of each Director and officer; and (e) in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the President or the Board.

3.9 Treasurer

If requested by the Board, the Treasurer shall give a bond for the faithful discharge of his or her duties in an amount and with such surety or sureties as the Board may determine. The Treasurer shall have oversight of and be responsible for all funds and securities of the corporation; receive and give receipts for moneys due and payable to the corporation from any source whatsoever, and deposit or cause to be deposited all such moneys in the name of the corporation in banks, trust companies or other depositories selected in accordance with the provisions of these Bylaws; provide financial statements to the Board at their meetings and upon request, and in general perform all of the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to him or her by the President or the Board.

3.10 Salaries

The salaries, if any, of the officers and agents shall be as fixed from time to time by the Board or by any person or persons to whom the Board has delegated such authority. No officer shall be prevented from receiving a salary by reason of the fact that he or she is also a Director of the corporation.

ARTICLE 4. INTERESTS OF DIRECTORS AND OFFICERS

4.1 Compensation

Directors who receive any compensation for services in any capacity, directly or indirectly, from the corporation may not vote on matters pertaining to that Director's compensation.

4.2 Conflict of Interest

Directors and officers shall disclose to the Board any financial interest which the Director or officer directly or indirectly has in any person or entity which is a party to a transaction under consideration by the Board. The interested Director or officer shall abstain from voting on the transaction.

4.3 Review of Certain Transactions

Prior to entering into any compensation agreement, contract for goods or services, or any other transaction with any person who is in a position to exercise influence over the affairs of the corporation, the Board shall establish that the proposed transaction is reasonable when compared with a similarly-situated organization for functionally comparable positions, goods or services rendered.

ARTICLE 5. ADMINISTRATIVE AND FINANCIAL PROVISIONS

5.1 Loans

No loans shall be contracted on behalf of the corporation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board. Such authority may be general or confined to specific instances.

5.2 Loans or Extensions of Credit to Officers and Directors

No loans shall be made and no credit shall be extended by the corporation to its officers or Directors.

5.3 Checks, Drafts, Etc.

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer or officers, or agent or agents, of the corporation and in such manner as is from time to time determined by resolution of the Board.

5.4 Deposits

All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies or other depositories as the Board may select.

5.5 Books and Records

The corporation shall keep at its principal or registered office copies of its current Articles of Incorporation and Bylaws; correct and adequate records of accounts and finances, minutes of the proceedings of its Boards and any minutes which may be maintained by committees of the Board; records of the names and post office addresses of its officers and Directors, and such other records as may be necessary or advisable.

5.6 Accounting Year

Unless a different accounting year is at any time selected by the Board, the accounting year of the corporation shall be the twelve months ending December 31.

5.7 Rules of Procedure

The rules of procedure at meetings of the Board and committees of the Board shall be rules contained in Roberts' Rules of Order on Parliamentary Procedure, Newly Revised, so far as applicable and when not inconsistent with these Bylaws, the Articles of Incorporation or any resolution of the Board.

ARTICLE 6. AMENDMENTS

These Bylaws may be altered, amended or repealed and new Bylaws may be adopted at any meeting of the Board, or by the written consent of each of the Directors.

The foregoing Amended Bylaws were adopted by the Board of Directors on July 11, 2014.



Janet Parker, Secretary