



CITY COUNCIL ACTION REPORT

September 21, 2009

TO: John Szerlag, City Manager

FROM: Tonni L. Bartholomew, City Clerk

SUBJECT: Request for Recognition as a Nonprofit Organization Status from Ahren J. Savickas, President/Executive Director of *To Replant All Trees Association* (T.R.A.T.A.)

Background:

- Attached is a request from Ahren J. Savickas, President/Executive Director of *To Replant All Trees Association* (T.R.A.T.A.), seeking recognition as a nonprofit organization status for the purpose of obtaining a charitable gaming license for fundraising purposes. It has been City Management's practice to support the approval of all such requests.



To Replant All Trees Association
840 W. Long Lake Rd, Suite 200
Troy, MI, 48098
TEL (248)227-4965
Fax (248) 879-2001

Atten: City of Troy Mayor and City Council
From: Ahren J Savickas- President/Executive Director

Dear to whom this concerns,

My name is Ahren J Savickas and I am the executive director of To Replant All Trees Association, a non-profit organization located in Troy, Michigan. T.R.A.T.A. is involved with economic development and environmental conservation and plans on providing services and programs for the City of Troy community members and neighboring cities to benefit their way of life. As soon as the organization is large enough, we plan on going national and spreading our mission statement of environmental conservation and increased standard of living through "green development" in the economy. Our organization requests "Recognition as a Non-Profit Organization" document so that we may as an organization fulfill our requirements set by the Michigan Lottery Department to proceed with our fundraiser we will be having in October of this year.

Thank you very much for your time,

Sincerely

Ahren J Savickas



To Replant All Trees Association

840 W. Long Lake Rd, Suite 200

Troy, MI, 48098

TEL (248)227-4965

Fax (248) 879-2001

Request for Local Governing Body Resolution For Charitable Gaming Licenses



Charitable Gaming Division
 Box 30023, Lansing, MI 48909
 OVERNIGHT DELIVERY:
 101 E. Hillsdale, Lansing MI 48933
 (517) 335-5780
 www.michigan.gov/cg

LOCAL GOVERNING BODY RESOLUTION FOR CHARITABLE GAMING LICENSES
 (Required by MCL.432.103(9))

At a _____ meeting of the _____
REGULAR OR SPECIAL TOWNSHIP, CITY, OR VILLAGE COUNCIL/BOARD

called to order by _____ on _____
DATE

at _____ a.m./p.m. the following resolution was offered:
TIME

Moved by _____ and supported by _____

that the request from _____ of _____,
NAME OF ORGANIZATION CITY

county of _____, asking that they be recognized as a
COUNTY NAME

nonprofit organization operating in the community for the purpose of obtaining charitable

gaming licenses, be considered for _____.
APPROVAL/DISAPPROVAL

APPROVAL	DISAPPROVAL
Yeas: _____	Yeas: _____
Nays: _____	Nays: _____
Absent: _____	Absent: _____

I hereby certify that the foregoing is a true and complete copy of a resolution offered and

adopted by the _____ at a _____
TOWNSHIP, CITY, OR VILLAGE COUNCIL/BOARD REGULAR OR SPECIAL

meeting held on _____.
DATE

SIGNED: _____
TOWNSHIP, CITY, OR VILLAGE CLERK

PRINTED NAME AND TITLE

ADDRESS

COMPLETION: Required.
 PENALTY: Possible denial of application.
 BSL-CG-1153(R10/06)

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

DEPARTMENT OF THE TREASURY

Date:

MAR 09 2009

TO REPLANT ALL TREES ASSOCIATION
C/O DAVID M THOMS
840 W LONG LAKE RD STE 200
TROY, MI 48098

Employer Identification Number:

DLN:

Contact Person:

RONALD D BELL

ID#

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

July 11, 2008

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

TO REPLANT ALL TREES ASSOCIATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Robert Choi". The signature is written in dark ink and is positioned below the word "Sincerely,".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

**Application for Recognition of Exemption
 Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
To Replant All Trees Association		David M. Thoms	
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
840 West Long Lake Road	Suite 200	[REDACTED]	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
Troy, Michigan 48098		12	
6 Primary contact (officer, director, trustee, or authorized representative)		b Phone: (248) 267-3242	
a Name: David M. Thoms		c Fax: (optional) (248) 879-2001	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website:			
b Organization's email: (optional)			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		07 / 11 / 2008	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. Yes No

- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. Yes No

- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. Yes No

- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. Yes No
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust. Yes No

- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. Yes No

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): Article II, Paragraph 1

- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Article IX, Paragraph 2
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: _____

Part IV Narrative Description of Your Activities See Exhibit 3

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
David M. Thoms	Director	840 W. Long Lake Rd, Ste. 200 Troy, MI 48098	Not Compensated

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
N/A		
		
		
		
		

c List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation:

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
N/A		
		
		
		
		

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? If "Yes," identify the individuals and explain the relationship. Yes No
 - b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. Yes No
 - c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No
-
- 3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.
 - b Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. Yes No
-
- 4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.
 - a Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No
 - b Do you or will you approve compensation arrangements in advance of paying compensation? Yes No
 - c Do you or will you document in writing the date and terms of approved compensation arrangements? Yes No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? Yes No
- e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- f Do you or will you record in writing both the information on which you relied to base your decision and its source? Yes No
- g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.
-
- 5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. Yes No
- b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?
- Note:** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.
-
- 6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
-
- 7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. Yes No
- b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. Yes No
-
- 8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. Yes No
- b Describe any written or oral arrangements that you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.
-
- 9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. Yes No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. Yes No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. Yes No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. Yes No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. Yes No

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1 Are you a successor to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. Yes No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. Yes No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1 Do you support or oppose candidates in political campaigns in any way? If "Yes," explain. Yes No
- 2a Do you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. Yes No
- b Have you made or are you making an election to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. Yes No
- 3a Do you or will you operate bingo or gaming activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Yes No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. Yes No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

- 4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) **Yes** **No**
- mail solicitations
 - email solicitations
 - personal solicitations
 - vehicle, boat, plane, or similar donations
 - foundation grant solicitations
 - phone solicitations
 - accept donations on your website
 - receive donations from another organization's website
 - government grant solicitations
 - Other

Attach a description of each fundraising program.

- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. **Yes** **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. **Yes** **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

- 7a** Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**
- b** Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**
- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. **Yes** **No**

- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. **Yes** **No**
- b** Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- c** Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. **Yes** **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. Yes No
-
- 12a** Do you or will you operate in a **foreign country or countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. Yes No
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. Yes No
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. Yes No
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i) Do you require an application form? If "Yes," attach a copy of the form. Yes No
- (ii) Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. Yes No
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. Yes No
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. Yes No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. Yes No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. Yes No

Part VIII Your Specific Activities (Continued)

- 15 Do you have a close connection with any organizations? If "Yes," explain. Yes No
- 16 Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. Yes No
- 17 Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. Yes No
- 18 Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. Yes No
- 19 Do you or will you operate a school? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. Yes No
- 20 Is your main function to provide hospital or medical care? If "Yes," complete Schedule C. Yes No
- 21 Do you or will you provide low-income housing or housing for the elderly or handicapped? If "Yes," complete Schedule F. Yes No
- 22 Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. Yes No

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

Year End:

Assets		(Whole dollars)
1	Cash	0
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (attach an itemized list)	
5	Corporate stocks (attach an itemized list)	
6	Loans receivable (attach an itemized list)	
7	Other investments (attach an itemized list)	
8	Depreciable and depletable assets (attach an itemized list)	
9	Land	
10	Other assets (attach an itemized list)	
11	Total Assets (add lines 1 through 10)	
Liabilities		
12	Accounts payable	
13	Contributions, gifts, grants, etc. payable	
14	Mortgages and notes payable (attach an itemized list)	
15	Other liabilities (attach an itemized list)	
16	Total Liabilities (add lines 12 through 15)	
Fund Balances or Net Assets		
17	Total fund balances or net assets	0
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	0

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. Yes No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a private operating foundation. (See instructions.)

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. Yes No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? Yes No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

- a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
- b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.
- c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
- d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

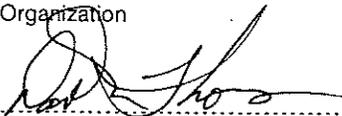
- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization


(Signature of Officer, Director, Trustee, or other authorized official)

David M. Thoms

(Type or print name of signer)

1-22-09

(Date)

Director / President

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).

- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. _____
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

- 7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No

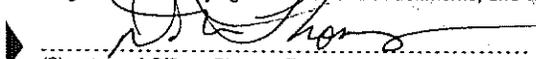
Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? Yes No
If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).
If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change).

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here


.....
(Signature of Officer, Director, Trustee, or other authorized official)

David M. Thoms
.....
(Type or print name of signer)

1-22-08
.....
(Date)

Director / President
.....
(Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Michigan Department of Labor & Economic Growth

Filing Endorsement

This is to Certify that the ARTICLES OF INCORPORATION - NONPROFIT

for

TO REPLANT ALL TREES ASSOCIATION

ID NUMBER: 7 [REDACTED]

received by facsimile transmission on July 10, 2008 is hereby endorsed

Filed on July 11, 2008 by the Administrator.

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



In testimony whereof, I have hereunto set my hand and affixed the Seal of the Department, in the City of Lansing, this 11TH day of July, 2008.

, Director

Bureau of Commercial Services

ARTICLES OF INCORPORATION
OF
TO REPLANT ALL TREES ASSOCIATION

These Articles of Incorporation are signed by the incorporator for the purpose of forming a nonprofit corporation pursuant to the provisions of Act 162, Public Acts of 1982, as amended (the "Act"), as follows:

ARTICLE I

The name of the corporation is To Replant All Trees Association. (the "Corporation").

ARTICLE II

1. The purposes for which the Corporation is organized are as follows:
 - (a) To act as a platform for broader economic and social change by the creation of programs to enhance the environment through sponsorship of programs leading to the greening of the environment in the Detroit metropolitan area, thereby contributing to better health, increased social and economic value of land and communities, and advancement toward equity in opportunity and environmental justice;
 - (b) To operate and act exclusively for charitable, educational, or scientific purposes and/or to lessen the financial burdens of government by promotion of the existence, awareness and available services of nonprofit entities;
 - (c) To receive and administer assets exclusively for charitable, educational, or scientific purposes and/or to lessen the financial burdens of government by promotion of the existence, awareness and available services of nonprofit entities; and,
 - (d) To conduct any and all such activities and exercise any and all such powers as are necessary to the achievement of the foregoing and in furtherance of the purposes of the corporation.
2. Notwithstanding any other provision of these Articles, the corporation shall not carry on any activity not permitted to be carried on (i) by an organization which is described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws (the "Code"), and which is exempt from Federal income tax under Section 501(a) of the Code, (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Code, or (iii) by a nonprofit corporation organized under the laws of the State of Michigan pursuant to the provisions of Act 162, Public Acts of 1982, as amended.
3. No substantial part of the activities of the Corporation shall be to carry on propaganda or otherwise attempt to influence legislation.
4. The Corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or against any candidate for

public office.

5. No substantial part of the activities of the Corporation shall consist of providing commercial-type insurance.

ARTICLE III

1. The Corporation is organized upon a nonstock basis.

2. The assets that the Corporation possesses are:

Real Property - None

Personal Property - None

3. The Corporation is to be financed by gifts, grants, contributions, bequests, devises, and investment income.

4. The Corporation is organized on a directorship basis.

Until such time as the Internal Revenue Service has approved the tax-exempt status of the Corporation, David M. Thoms shall serve as sole director. Upon such approval by the Internal Revenue Service, he shall elect five directors and shall resign.

ARTICLE IV

1. The address and the mailing address of the registered office is:

840 West Long Lake Road, Suite 200
Troy, Michigan 48098

2. The name of the resident agent at the registered office is:

David M. Thoms

ARTICLE V

The name and address of the incorporator are as follows:

<u>Name</u>	<u>Residence or Business Address</u>
David M. Thoms	840 West Long Lake Road, Suite 200 Troy, Michigan 48098

ARTICLE VI

The duration of the Corporation is perpetual.

ARTICLE VII

1. The term "volunteer director" shall have the same definition as set forth in Section 110(2) of the Act, as the same presently exists or may hereafter be amended (the "Act").

2. To the fullest extent permitted under Section 209(c) of the Act, a volunteer

director or volunteer officer of the Corporation shall not be personally liable to the Corporation for monetary damages for breach of the volunteer director's or officer's fiduciary duty. However, this provision does not eliminate or limit the liability of a volunteer director or officer for any of the following:

- (a) a breach of the volunteer director's or officer's duty of loyalty to the Corporation;
- (b) acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law;
- (c) a violation of Section 551(1) of the Act;
- (d) a transaction from which the volunteer director or officer derived an improper personal benefit;
- (e) an act or omission occurring before the date that this Article becomes effective in accordance with the pertinent provisions of the Act; or
- (f) an act or omission that is grossly negligent.

Any volunteer director or officer of the Corporation shall only be personally liable for monetary damages for a breach of fiduciary duty as a director or officer to the Corporation to the extent set forth in this Section 2.

3. To the fullest extent permitted under Section 209(d) of the Act, the Corporation assumes all liability to any person other than the Corporation for all acts or omissions of a volunteer director occurring on or after the date this Article becomes effective in accordance with the pertinent provisions of the Act, incurred in the good faith performance of the volunteer director's duties as such. A claim for monetary damages for a breach of a volunteer director's duty to any person other than the Corporation shall not be brought or maintained against a volunteer director; but such a claim shall be brought or maintained instead against the Corporation, which shall be liable for the breach of the volunteer director's duty. Notwithstanding anything to the contrary immediately above, this Section 3 shall apply and have force only if, and as long as, the Corporation is exempt from Federal income tax pursuant to Section 501(c)(3) of the Code or is eligible to be exempt from Federal income tax pursuant to Section 501(c)(3) of the Code.

4. Any repeal, amendment or other modification of this Article shall not adversely affect any right or protection of any director or officer of the Corporation existing at the time of such repeal, amendment or other modification. If the Act is amended after this Article becomes effective, then the liability of directors and officers shall be eliminated or limited to the fullest extent permitted by the Act as so amended.

ARTICLE VIII

1. To the fullest extent permitted by the Act the Corporation assumes the liability for all acts or omissions of the Corporation's volunteer directors, volunteer officers, or other volunteer occurring on or after the date this Article becomes effective in accordance with the pertinent provisions of the Act if all of the following are met:

- (a) The volunteer was acting or reasonably believed he or she was acting within the scope of his or her authority.
- (b) The volunteer was acting in good faith.

- (c) The volunteer's conduct did not amount to gross negligence or willful and wanton misconduct.
- (d) The volunteer's conduct was not an intentional tort.
- (e) 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 in section 3135 of the insurance code of 1956, Act No. 218 of the Public Acts of 1956, being section 500.3135 of the Michigan Compiled Laws.

2. It is the intention and purpose of this Article that by reason of the foregoing provisions a claim for monetary damages for a volunteer's acts or omissions shall not be brought or maintained against a volunteer but shall be brought and maintained against the Corporation.

3. Any repeal, amendment or modification of this Article shall not adversely affect any right or protection of a volunteer of the Corporation existing at the time of such repeal, amendment or other modification. If the Act is amended after this Article becomes effective, then the liability of volunteers shall be eliminated or limited to the fullest extent permitted by the Act as so amended.

ARTICLE IX

1. No part of the net earnings of the Corporation shall be distributed to, or inure to the benefit of, any director or officer of the Corporation, contributor or individual as prohibited by Section 501(c)(3) of the Code, the Michigan General Sales Tax Act or the Michigan Use Tax Act.

2. In the event of the dissolution of the corporation, all of the Corporation's assets, real and personal, shall be distributed to such charitable organization or organizations as are described in Section 501(c)(3) of the Code and are exempt from Federal income tax under Section 501(a) of the Code, and whose purposes are compatible with those of the corporation, as the board of directors of the corporation shall determine. Any such assets not so disposed of, for whatever reason, shall be disposed of by the order of the Circuit Court of the county in which the principal office of the Corporation is then located to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for charitable purposes.

3. In the event the Corporation is determined to be a "private foundation," as that term is defined in Section 509(a) of the Code, then for the purpose of complying with the requirements of Section 508(e) of the Code, the Corporation shall:

- (a) Distribute such part of its income and such part of its capital as may be required by law for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Code;
- (b) Not engage in any act of self-dealing as defined in Section 4941 of the Code;
- (c) Not retain any excess business holdings as defined in Section 4943 of the Code;
- (d) Not make any investments in such manner as to subject it to tax under Section 4944 of the Code; and
- (e) Not make any taxable expenditure as defined in Section 4945 of the Code.

ARTICLE X

The Corporation shall not knowingly engage in or support those who engage in activities which are subversive to the interests of The United States Government or its residents.

ARTICLE XI

These Articles of Incorporation may be amended by a majority vote of its Directors.

I, the sole incorporator, sign my name this 10th day of July, 2008.


David M. Thoms

BHLIB:603650.1\137097-00001

TO REPLANT ALL TREES ASSOCIATION

A MICHIGAN NONPROFIT CORPORATION

BYLAWS

TO REPLANT ALL TREES ASSOCIATION.

INDEX TO BYLAWS

ARTICLE I – Purpose

Section 1.	General	1
------------	---------	---

ARTICLE II - Directors

Section 1.	Number and Term	1
Section 2.	Quorum and Required Vote of Board	1
Section 3.	Action by Unanimous Written Consent	1
Section 4.	Vacancies	2
Section 5.	Meetings and Actions	2
Section 6.	Removal; Resignation	3
Section 7.	Committees	3
Section 8.	Distribution of Income	4
Section 9.	Compensation	4

ARTICLE III - Officers

Section 1.	Election or Appointment	4
Section 2.	Term of Office	5
Section 3.	The President	5
Section 4.	Vice Presidents	5
Section 5.	The Secretary	6
Section 6.	The Treasurer	6
Section 7.	Assistant Secretaries and Assistant Treasurers	6

ARTICLE IV - Duty of Directors and Officers; Indemnification

Section 1.	Duty of Directors and Officers	6
Section 2.	Indemnification	7
Section 3.	Right of Officer or Director to Bring Suit	9

ARTICLE V - Corporate Actions

Section 1.	Deposits	10
Section 2.	Checks	10
Section 3.	Voting Securities Held by the Corporation	10
Section 4.	Corporate Books and Records	10
Section 5.	Prohibited Actions	11
Section 6.	Interest in Contracts	11

ARTICLE VI - Offices

Section 1.	Registered Office	12
Section 2.	Other Officers	12
Section 3.	Resident Agent	12

ARTICLE VII - Tax Year; Seal; Notices

Section 1.	Calendar Year	12
Section 2.	Corporate Seal	12
Section 3.	Notices	13

ARTICLE VIII - Amendments

Section 1.	General	13
------------	---------	----

ARTICLE IX - Definitions and Miscellaneous Provisions

Section 1.	Definitions	13
Section 2.	Miscellaneous Provisions	14

ARTICLE X – Dissolution

Section 1.	General	14
------------	---------	----

BYLAWS
OF
TO REPLANT ALL TREES ASSOCIATION

(A Michigan Nonprofit Corporation)

ARTICLE I

Purpose

Section 1. General

The purposes of the corporation are as set forth in Article II of the articles of incorporation of the corporation.

ARTICLE II

Directors

Section 1. Number and Term

(a) Except as specifically provided in the corporation's Articles of Incorporation in Article III or these bylaws, all rights, powers, duties and responsibilities related to the management and control of the corporation's property, activities, affairs and business are vested in the Board, which at the time of adoption of these bylaws consists of one Director, shall consist five (5) persons. Except as hereafter provided, directors shall be elected at the annual meeting of the directors, and each director shall serve for one (1) year or until his or her successor shall be elected or until his or her resignation or removal.

(b) Except as provided in Article III of the Articles of Incorporation, at any time and from time to time, the Board may increase its membership so not to exceed seven (7) members, or may decrease its membership to any number not fewer than three (3) member.

Section 2. Quorum and Required Vote of Board

A majority of the directors then in office shall constitute a quorum for the transaction of business, and the action of a majority of the directors present at a meeting at which a quorum is present shall be the action of the Board, except as the articles of incorporation or these bylaws provide for a larger number. No proxy voting shall be permitted. A majority of the directors present may adjourn the meeting to another date whether or not a quorum is present.

Section 3. Action by Unanimous Written Consent

Action required or permitted to be taken pursuant to authorization voted at a meeting of the Board, may be taken without a meeting if, before or after the action, all members of the Board consent thereto in writing. Such action shall be a valid corporate action as though it had

been authorized at a meeting of the directors, and the written consents shall be filed with the minutes of the proceedings of the Board.

Section 4. Vacancies

(a) If a vacancy occurs in the Board, as a result of death, resignation or removal, including a vacancy resulting from an increase in the number of directors, or otherwise, the vacancy may be filled by the affirmative vote of a majority of the remaining directors though less than a quorum of the Board. A directorship to be filled because of an increase in the number of directors or to fill a vacancy may be filled by the Board for a term of office continuing only until the next annual meeting.

(b) If for any cause, the corporation has no directors in office, any officer may call a special meeting in accordance with these bylaws.

Section 5. Meetings and Actions

(a) The regular annual meeting of the Board of Directors for election of directors and officers and for such other business as may properly come before the meeting, commencing with the year 2009, shall be held with or without notice on the 3rd Wednesday in June in each year, if not a legal holiday, and, if a legal holiday, then on the next business day following, at 9:00 a.m., local time, or at such other date and time as shall be determined from time to time by a majority of the Board, unless such action is taken by written consent as provided in Section 3 of this Article. Any other regular meeting of the board of directors may be held without notice at such time and at such place as shall from time to time be determined by the Board.

(b) Regular or special meetings of the board of directors may be held either in or outside the State of Michigan.

(c) Special meetings of the directors may be called by the President and shall be called by the President or Secretary at the direction of not less than two (2) directors then in office, or as may otherwise be provided by law. Such meetings shall be held at the office of the corporation in Bedord, Michigan, unless otherwise directed by the Board and so stated in the notice of meeting, in which case the meeting may be held at any place within or without the State of Michigan. Any request for a meeting by directors shall state the purpose or purposes of the proposed meeting, and notice shall be given not less than twenty-four (24) hours before the time such special meeting is to be held.

(d) Attendance of a director at or participation in a meeting waives any required notice to him or her of the meeting unless he or she attends the meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

(e) When notice or communication of a meeting is required by these bylaws or by law, such notice shall contain the time, place and purpose of the meeting, shall be signed by either the President, a Vice President, the Secretary or an Assistant Secretary, and shall be served either personally or by mail upon each director not less than 10 nor more than 60 days before the meeting; provided that no notice of adjourned meetings need be given. If mailed, the notice shall be directed to each director at his or her address as it appears in the records of the corporation

unless he or she shall have filed with the Secretary thereof a written request that notices intended for him or her be mailed to some other address, in which case it shall be mailed to the address designated in such request. The notice or communication is given when deposited, with postage thereon prepaid, in a post office or official depository under the exclusive care and custody of the United States Postal Service. Written notice may also be given by telegram, telecopy, telex, radiogram, cablegram, mailgram or by a form of electronic transmission to which such director has consented, and such notice shall be deemed to be given when the recipient receives the notice personally, or when the notice, addressed as provided above, has been delivered to the corporation, or to the equipment transmitting such notice. Meetings may be held without notice if all directors are present in person or if notice of the time, place and purpose of such meeting is waived by telegram or other writing, including facsimile transmission, or by electronic transmission, either before or after the holding thereof, by all directors not present at such meeting.

(f) Any director may participate in a meeting of directors by means of conference telephone or by other similar communication equipment, through which all persons participating in the meeting may hear each other. All persons shall be advised of the communications equipment, and the names of the persons in the conference shall be divulged to all persons. Participation in a meeting pursuant to this Article III, Section 5(f) constitutes presence in person at the meeting. Any action taken at a meeting under this Article III, Section 5(f) shall be ineffective to take such corporate action unless confirmed in a writing signed by all persons within sixty (60) days after the date of the meeting conducted under this Article III, Section 5(f).

(g) Directors may adopt official action(s) by written consent which consent may be an actual writing on electronic transmission. Any such action by written consent shall be ineffective unless confirmed in writing signed by all persons within sixty (60) days after the date the action was taken under this Article III, Section 5(g).

Section 6. Removal; Resignation

Any director may be removed, at any time, with or without cause, by the affirmative vote of a majority of the directors then in office.

Any director may resign by written notice to the corporation. The resignation is effective upon receipt by the corporation or at a subsequent time and date so designated in the written notice of resignation.

Section 7. Committees

(a) The Board, by resolution passed by a majority of the members of the Board then in office, may appoint one (1) or more committees as it may deem appropriate, each committee to consists of one (1) or more of the directors of the corporation. Each such committee, to the extent provided in the resolution of the Board creating such committee, shall have and may exercise all the powers and authority of the Board in the management of the business and affairs of the corporation. A majority of the members of any such committee shall constitute a quorum for the transaction of business, and the action of a majority of the members present at a meeting at which a quorum is present shall be the aciton of the committee unless provided otherwise by the Board. A majority of any such committee may fix the time and place of its meetings. The Board may designate one (1) or more directors as alternate members of any committee, who may

replace an absent or disqualified member at a meeting of the committee. In the absence or disqualification of a member of a committee, the members thereof present at a meeting and not disqualified from voting, whether or not they constitute a quorum, may unanimously appoint another member of the board to act at the meeting in place of such an absent or disqualified member.

(b) A committee does not have the power or authority to amend the articles of incorporation, adopt an agreement of merger or consolidation, recommend to the board of directors the sale, lease or exchange of all or substantially all of the corporation's property and assets, recommend to the board of directors a dissolution of the corporation or a revocation of a dissolution, amend the bylaws of the corporation; fill vacancies in the board of directors, or fix compensation of the directors for serving on the board of directors or on a committee. Any such committee and each member thereof, shall serve at the pleasure of the board of directors.

(c) Each such committee shall keep such records of its acts and proceedings and shall submit such reports to the Board as the Board may require from time to time. Failure to maintain such records or submit such reports, or failure of the Board to approve any action indicated therein will not, however, invalidate such action to the extent it has been carried out by the corporation prior to the time the record of such action was, or should have been, submitted to the Board as herein provided.

Section 8. Distribution of Income

The corporation will distribute its income for each tax year at such time and in such manner so as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code, as amended, or any corresponding section.

Section 9. Compensation

The Board, by affirmative vote of a majority of directors in office and irrespective of any personal interest of any of them, may establish reasonable compensation of directors for services to the corporation as directors which are reasonable and necessary to carrying out the exempt purpose of the corporation, provided such compensation is not excessive.

ARTICLE III

Officers

Section 1. Election or Appointment

Except as herein provided, the Board, as soon as may be practicable after its first meeting and after each annual meeting, shall elect or appoint a President, Secretary and Treasurer, and, if desired, one (1) or more Vice Presidents, Assistant Secretaries and Assistant Treasurers. An officer need not be a director of the corporation. The same person may hold any two (2) or more offices, but no officer shall execute, acknowledge or verify any instrument in more than one (1) capacity. The directors may also appoint such other officers and agents as it may deem necessary for the transaction of the business of the corporation.

The initial officers of the corporation shall be as follows:

<u>Officers</u>	<u>Names</u>
President	David M. Thoms
Vice President	David M. Thoms
Secretary	David M. Thoms
Treasurer	David M. Thoms

Section 2. Term of Office

The term of office of all officers shall commence upon their election or appointment and shall continue until the next annual meeting of the corporation and thereafter until their respective successors are chosen or until their resignation or removal. Any officer may be removed from office at any meeting of the directors, with or without cause, by the affirmative vote of a majority of the directors, whenever in their judgment the best interest of the corporation will be served thereby. An officer may resign by written notice to the corporation. The resignation shall be effective upon its receipt by the corporation or at a subsequent time specified in the notice of resignation. The directors shall have the power to fill any vacancies in any offices occurring from whatever reason.

Section 3. The President

The President shall be the chief executive officer of the corporation and shall have general and active management of the activities of the corporation, and shall see that all orders and resolutions of the Board are carried into effect. He or she shall execute all authorized conveyances, contracts, or other obligations in the name of the corporation except where required by law to be otherwise signed and executed and except where the signing and execution thereof shall be expressly delegated by the directors to some other officer or agent of the corporation. The President shall preside at all meetings of the directors. If the President shall be absent from a meeting of the directors, the directors present thereat shall designate another presiding officer.

Section 4. Vice Presidents

In the absence or disability of the President, the Vice Presidents, if any, in the order designated by the Board, or if lacking such designation, then as designated by the President, shall perform the duties and exercise the powers of the President and shall perform such other duties as the Board shall prescribe.

Section 5. The Secretary

The Secretary shall attend all meetings of the Board and record all votes and the minutes of all proceedings in a book to be kept for that purpose and shall perform like duties for the standing committees when required. The Secretary shall give or cause to be given notice of all meetings of the directors, and shall perform such other duties as may be prescribed by the Board or by the President under whose supervision the Secretary shall act. Where two signatures are required, the Secretary shall execute with the President all authorized conveyances, contracts or other obligations in the name of the corporation, except as otherwise directed by the Board. The

Secretary shall keep in safe custody the seal of the corporation and, when authorized by the Board, affix the same to any instrument requiring it and, when so affixed, it shall be attested by the signature of the Secretary or by the signature of the Treasurer or an Assistant Secretary.

Section 6. The Treasurer

The Treasurer shall have the custody of the corporation's funds and securities and shall keep full and accurate accounts of receipts and disbursements in books belonging to the corporation and shall deposit all monies and other valuable effects in the name and to the credit of the corporation in such depositories as may be designated by the Board. The Treasurer shall disburse the funds of the corporation as required in the business of the corporation, taking proper vouchers for such disbursements and shall render to the President and directors at the regular meetings of the Board or whenever the President or directors may require it, an account of all his or her transactions as Treasurer and of the financial condition of the corporation. If required by the Board, the Treasurer shall give the corporation a bond in such sum and with such surety or sureties as shall be satisfactory to the Board for the faithful performance of the duties of the office of Treasurer and for the restoration to the corporation in case of his or her death, resignation or removal from office, of all books, papers, vouchers, money and other property of whatever kind in his or her possession or under his or her control belonging to the corporation.

Section 7. Assistant Secretaries and Assistant Treasurers

In the absence of the Secretary or the Treasurer, the Assistant Secretaries and the Assistant Treasurers, respectively, in the order designated by the Board, or lacking such designation, then as designated by the President, shall perform the duties and exercise the powers of such Secretary or Treasurer and shall perform such other duties as the Board shall prescribe.

ARTICLE IV

Duty of Directors and Officers; Indemnification

Section 1. Duty of Directors and Officers

A director or an officer shall discharge the duties of that position in good faith and with that degree of diligence, care, and skill which an ordinary prudent person would exercise under similar circumstances in a like position.

In discharging his or her duties, a director or an officer, when acting in good faith, may rely upon the opinion of counsel of the corporation, the report of an independent appraiser selected with reasonable care by the Board, or financial statements of the corporation represented to him or her to be correct by the President or the Treasurer, or as stated in a written report by an independent public or certified public accountant or firm of such accountants fairly to reflect the financial condition of the corporation.

Section 2. Indemnification

(a) The corporation shall, to the fullest extent authorized or permitted by the Michigan Nonprofit Corporation Act ("the Act") or other applicable law, as the same presently exists or may hereafter be amended, indemnify a director or officer (the "Indemnitee") who was or is a party or is threatened to be made a party to a threatened, pending, or completed action,

suit, or proceeding, whether civil, criminal, administrative, or investigative and whether formal or informal, other than an action by or in the right of the corporation, by reason of the fact that he or she is or was a director, officer, employee, nondirector volunteer or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, partner, trustee, employee, nondirector volunteer or agent of another foreign or domestic corporation, business corporation, partnership, joint venture, trust, or other enterprise, whether for profit or not for profit, against expenses, including attorneys' fees, judgments, penalties, fines, and amounts paid in settlement actually and reasonably incurred by the Indemnitee in connection with the action, suit, or proceeding, if the Indemnitee acted in good faith and in a manner the Indemnitee reasonably believed to be in or not opposed to the best interests of the corporation, and with respect to any criminal action or proceeding, if the Indemnitee had no reasonable cause to believe the conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, does not, of itself, create a presumption that the Indemnitee did not act in good faith and in a manner which the Indemnitee reasonably believed to be in or not opposed to the best interests of the corporation, and with respect to any criminal action or proceeding, had reasonable cause to believe that the conduct was unlawful.

(b) The corporation shall, to the fullest extent authorized or permitted by the Act or other applicable law, as the same presently exists or may hereafter be amended, indemnify an Indemnitee who was or is a party to or is threatened to be made a party to a threatened, pending, or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that the Indemnitee is or was a director, officer, employee, nondirector volunteer or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, partner, trustee, employee, nondirector volunteer or agent of another foreign or domestic corporation, business corporation, partnership, joint venture, trust, or other enterprise, whether for profit or not, against expenses, including actual and reasonable attorneys' fees, and amounts paid in settlement incurred by the Indemnitee in connection with the action or suit, if the Indemnitee acted in good faith and in a manner the Indemnitee reasonably believed to be in or not opposed to the best interests of the corporation. However, indemnification under this Section shall not be made for a claim, issue, or matter in which the Indemnitee has been found liable to the corporation unless and only to the extent that the court in which the action or suit was brought has determined upon application that, despite the adjudication of liability but in view of all circumstances of the case, the Indemnitee is fairly and reasonably entitled to indemnification for the expenses which the court considers proper.

(c) Notwithstanding the provisions of Sections 2(a) and 2(b) of this Article, the corporation shall not indemnify an Indemnitee in connection with any action, suit, proceeding or claim (or part thereof) brought or made by such Indemnitee; unless such action, suit, proceeding or claim (or part thereof) (i) was authorized by the Board, or (ii) was brought or made to enforce this Article and such Indemnitee has been successful in such action, suit, proceeding or claim (or part thereof).

(d) An indemnification under Sections 2(a) or 2(b) of this Article, unless ordered by a court, shall be made by the corporation only as authorized in the specific case upon a determination that indemnification of the Indemnitee is proper in the circumstances because the Indemnitee has met the applicable standard of conduct set forth in Sections 2(a) and 2(b) of this Article. This determination shall be made promptly in any of the following ways:

(i) By a majority vote of a quorum of the Board consisting of directors who were not parties to the action, suit, or proceeding.

(ii) If the quorum described in subdivision (i) is not obtainable, then by a majority vote of a committee of directors who are not parties to the action. The committee shall consist of not less than two (2) disinterested directors.

(iii) By independent legal counsel in a written opinion.

(e) Expenses incurred in defending a civil or criminal action, suit, or proceeding described in Sections 2(a) or 2(b) of this Article shall be paid by the corporation in advance of the final disposition of the action, suit, or proceeding upon receipt of any undertaking by or on behalf of the Indemnitee to repay the expenses if it is ultimately determined that the Indemnitee is not entitled to be indemnified by the corporation. The undertaking shall be by unlimited general obligation of the person on whose behalf advances are made but need not be secured.

(f) If an Indemnitee is entitled to indemnification under Sections 2(a) or 2(b) of this Article for a portion of expenses including attorneys' fees, judgments, penalties, fines, and amounts paid in settlement, but not for the total amount thereof, the corporation shall indemnify the Indemnitee for the portion of the expenses, judgments, penalties, fines, or amounts paid in settlement for which the Indemnitee is entitled to be indemnified.

(g) Any person who is not covered by the foregoing provisions of this Article and who is or was an employee, nondirector volunteer or agent of the corporation, or is or was serving at the request of the corporation as a trustee, director, officer, employee, nondirector volunteer or agent of another foreign or domestic corporation, business corporation, partnership, joint venture, trust, or other enterprise, whether for profit or not for profit, may be indemnified to the fullest extent authorized or permitted by the Act or other applicable law, as the same exist or may hereafter be amended, but in the case of any such amendment, only to the extent such amendment permits the corporation to provide broader indemnification rights than before such amendment, but in any event only to the extent authorized at any time or from time to time by the Board.

(h) The indemnification or advancement of expenses provided under Sections 2(a) to 2(g) of this Article is not exclusive of other rights to which a person seeking indemnification or advancement of expenses may be entitled under the articles of incorporation, these bylaws, or a contractual agreement. However, the total amount of expenses advanced or indemnified from all sources combined shall not exceed the amount of actual expenses incurred by the person seeking indemnification or advancement of expenses. The indemnification provided for in Sections 2(a) to 2(g) of this Article continues as to a person who ceases to be a trustee, director, officer, employee, nondirector volunteer or agent and shall inure to the benefit of the heirs, executors, and administrators of the person.

(i) The corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, nondirector volunteer or agent of the corporation, or is or was serving at the request of the corporation as a trustee, director, officer, employee, nondirector volunteer or agent of another corporation, business corporation, partnership, joint venture, trust or other enterprise against any liability asserted against the person and incurred by the person in any such capacity or arising out of the person's status as

such, whether or not the corporation would have the power to indemnify the person against such liability under the provisions of the Act.

(j) The right to indemnification conferred in this Article shall be deemed to be a contract between the corporation and each director or officer who serves in any such capacity at any time while this Article is in effect, and any repeal or modification of any such law or of this Article shall not affect any rights or obligations then existing with respect to any state of facts then or theretofore existing or any action, suit or proceeding theretofore or thereafter brought or threatened based in whole or in part upon any such state of facts. In the event this Article is repealed or modified, the corporation shall give written notice thereof to the directors and officers and any such repeal or modification shall not be effective for a period of sixty (60) days after such notice is delivered.

(k) The definition for "corporation" found in Section 569 of the Act, as the same exists or may hereafter be amended, is and shall be, specifically excluded from application to this Article. The indemnification and other obligations of the corporation set forth in this Article shall be binding upon any resulting or surviving corporation after any merger or consolidation of the corporation. Notwithstanding anything to the contrary contained herein or in Section 569 of the Act, unless determined otherwise by the Board, no person shall be entitled to the indemnification and other rights set forth in this Article for acting as a director, officer, partner, trustee, employee, nondirector volunteer or agent of another corporation prior to such other corporation entering into a merger or consolidation with the corporation.

(l) Each and every paragraph, sentence, term and provision of this Article shall be considered severable in that, in the event a court finds any paragraph, sentence, term or provision to be invalid or unenforceable, the validity and enforceability, operation, or effect of the remaining paragraphs, sentences, terms, or provisions shall not be affected, and this Article shall be construed in all respects as if the invalid or unenforceable matter had been omitted.

Section 3. Right of Officer or Director to Bring Suit

If a claim for indemnification is not paid in full by the corporation within forty-five (45) days after a written claim has been received by the corporation, the Indemnitee who submitted the claim may at any time thereafter bring suit against the corporation to recover the unpaid amount of the claim. If successful in whole or in part in any such suit or in a suit brought by the corporation to recover advances, the Indemnitee shall be entitled to be paid also the expense of prosecuting or defending such claim. In any action brought by the Indemnitee to enforce a right hereunder (other than an action brought to enforce a claim for expenses incurred in defending any proceeding in advance of its final disposition where the required undertaking, if any, has been tendered to the corporation) it shall be a defense that, and in any action brought by the corporation to recover advances the corporation shall be entitled to recover such advances if, the Indemnitee has not met the applicable standard of conduct set forth in Sections 2(a) or 2(b) of this Article. Neither the failure of the corporation (including its Board or independent legal counsel) to have made a determination prior to the commencement of such action that indemnification of the Indemnitee is proper in the circumstances because he or she has met the applicable standard of conduct set forth herein, nor an actual determination by the corporation (including its Board, independent legal counsel, or its shareholders) that the Indemnitee has not met such applicable standard of conduct, shall be a defense to an action brought by the Indemnitee or create a presumption that the indemnitee has not met the applicable standard of

conduct. In any action brought by the Indemnitee to enforce a right hereunder or by the corporation to recover payments by the corporation of advances, the burden of proof shall be on the corporation.

ARTICLE V

Corporate Actions

Section 1. Deposits

The Board shall, from time to time, designate banks, trust companies or other depositories in which all funds of the corporation not otherwise employed shall be deposited to the credit of the corporation.

Section 2. Checks

All checks, drafts and orders for the payment of money shall be signed in the name of the corporation in such manner and by such officer or officers or such other person or persons as the Board shall from time to time designate for that purpose.

Section 3. Voting Securities Held by the Corporation

Shares owned by the corporation in another corporation may be voted by the President or by proxy appointed by him or her in their absence, by the Vice President or by proxy appointed by him or her in their absence, by the Secretary or by proxy appointed by him or her in the absence of the aforementioned persons, by the Treasurer or by proxy appointed by him or her. The Board may appoint some other person to vote such shares.

Section 4. Corporate Books and Records

The corporation shall keep books and records of account and minutes of the proceedings of its Board and standing committees, if any. The books, records and minutes may be kept outside this state. Any of the books, records or minutes may be in written form or in any other form capable of being converted into written form within a reasonable time. The corporation shall convert into written form without charge any record not in written form, unless otherwise requested by a person entitled to inspect the records.

Section 5. Prohibited Actions

The corporation shall not carry on activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, as amended, (b) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, as amended, or (c) by a nonprofit corporation organized under the law of the State of Michigan pursuant to the provisions of Act 162, public Acts of 1982, as amended.

No part of the assets or net earnings of the corporation shall inure to the benefit of or be distributable to its directors, officers, or other private persons, except as otherwise set forth in these bylaws.

No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the corporation shall not participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of (or in opposition to) any candidate for public office.

The corporation will not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code, as amended.

The corporation will not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code, as amended.

The corporation will not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code, as amended.

The corporation will not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code, as amended.

Section 6. Interest in Contracts

A contract or other transaction between the corporation and one or more of the directors or officers, or between the corporation and any other corporation, firm or association of any type or kind in which one or more of the directors or officers are directors, officers or otherwise interested, is not void or voidable solely because of such common directorship, officership or interest, or solely because such directors are present at the meeting of the Board or committee thereof which authorizes or approves the contract or transaction, or solely because their votes are counted for such purpose if any of the following conditions is satisfied:

(a) The contract or other transaction is fair and reasonable to the corporation when it is authorized, approved or ratified;

(b) The material facts as to his or her relationship or interest and as to the contract or transaction are disclosed or known to the Board or committee and the Board or committee authorizes, approves or ratifies the contract or transaction by a vote sufficient for the purpose without counting the vote of any common or interested director.

ARTICLE VI

Offices

Section 1. Registered Office

The initial registered office of the corporation shall be located at 840 West Long Lake Road, Suite 200, Troy, Michigan 48098, or such other address as the Board may from time to time designate.

Section 2. Other Offices

The corporation may also have offices at such other places both within and without the State of Michigan as the Board may from time to time determine or the business of the corporation may require.

Section 3. Resident Agent

(a) The corporation shall appoint a Resident Agent who may be either an individual resident in this state or a corporation authorized to transact business in this state and having a business office identical with such registered office. Upon appointment of such Resident Agent, the corporation shall immediately file with the State Administrator a certificate of such appointment. The initial Resident Agent shall be David M. Thoms.

(b) The corporation may change its registered office or its Resident Agent, or both, by resolution duly adopted by the Board. Such change may be executed by the President, Vice-President, Secretary or Assistant Secretary of the corporation. Such change shall become effective on the filing of a copy of such resolution in the office of the State Administrator and upon the Administrator's endorsement thereof unless a subsequent effective time is set forth.

ARTICLE VII

Tax Year; Seal; Notices

Section 1. Calendar Year

The corporation shall be a calendar year taxpayer.

Section 2. Corporate Seal

The Board may provide a corporate seal, alter the seal, and use it by causing it or a facsimile to be affixed, impressed or reproduced in any other manner.

Section 3. Notices

Any notice required by statute or by these bylaws to be given to the directors or to any officers of the corporation, unless otherwise provided herein or in any statute, shall be sufficient if given by depositing the same in a United States post office box or receptacle in a sealed, postpaid envelope, addressed to such director or officer at his last address as the same appears on the records of the corporation, and such notice shall be deemed to have been given at the time of such mailing.

ARTICLE VIII

Amendments

Section 1. General

The Board, by the affirmative vote of a majority of the directors then in office, may amend or repeal the bylaws or adopt new bylaws. Such action may be taken by written consent or at any meeting of the board of directors; provided that if notice of any such meeting is

required by these bylaws, it shall contain notice of the proposed amendment, repeal or new bylaws.

ARTICLE IX

Definitions and Miscellaneous Provisions

Section 1. Definitions

(a) Corporation. As used herein, "corporation" shall include all constituent corporations absorbed in a consolidation or merger and the resulting or surviving corporation, so that a person who is or was a director, officer, partner, trustee, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, or other enterprise whether for profit or not shall stand in the same position under the provisions of this Article III with respect to the resulting or surviving corporation as the person would if he or she served the resulting or surviving corporation in the same capacity.

(b) Disqualified Person. As used herein, "disqualified person" shall include a person who is described in Section 4946 of the Internal Revenue Code.

(c) Fines. As used herein "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan.

(d) Not Opposed to the Best Interest of the Corporation. As used herein, a person who acted in good faith and in a manner he or she reasonably believed to be in the best interest of the participants and beneficiaries of an employee benefit plan shall be considered to have acted in a manner "not opposed to the best interest of the corporation" as referred to in this Article III.

(e) Other Enterprises. As used herein, "other enterprises" shall include employee benefit plans.

(f) Serving at the Request of the Corporation. As used herein, "serving at the request of the corporation" shall include any service as a director or officer of the corporation which imposes duties on, or involves services by, the director or officer with respect to an employee benefit plan, its participants or beneficiaries.

(g) Board. As used herein, "Board" shall be read to mean the Board of Directors of the corporation.

Section 2. Miscellaneous Provisions

(a) Captions. The captions, Article numbers and paragraph lettering used herein are inserted only as a matter of convenience and for reference only and in no way define, limit, construe or describe the scope or intent of such Sections or Articles of these bylaws, nor in any way affect these bylaws.

(b) Gender. Wherever in these bylaws, words, including pronouns, are used in the singular or plural, they shall be read and construed in the plural or singular, respectively, whenever they would so apply, and wherever words, including pronouns, are used in the

whenever they would so apply, and wherever words, including pronouns, are used in the masculine, feminine or neuter, they shall be read and construed in the feminine, neuter or masculine, respectively, whenever they would so apply.

ARTICLE X

Dissolution

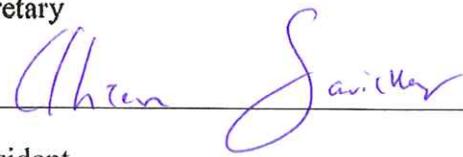
Section 1. General

Upon the termination, dissolution or winding up of the corporation, the Board shall, after paying or making provision for the payment of all liabilities of the corporation, distribute all assets of the corporation to an organization or organizations as are organized and operated exclusively for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. Any such assets not so disposed of shall be disposed of by the circuit court in the county in which the principal office of the corporation is then located, exclusively for such purposes.

Effective: 7-11, 2008



Secretary



President

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