



## CITY COUNCIL ACTION REPORT

June 9, 2010

TO: John Szerlag, City Manager

FROM: Tonni L. Bartholomew, City Clerk

SUBJECT: Request for Recognition as a Nonprofit Organization Status from Michael Mandell, President – The Polish Century Club Orphans Fund, Inc.

### Background:

- Attached is a request from Michael Mandell, President of The Polish Century Club Orphans Fund, Inc. 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 such requests.

### Financial Considerations:

- There are no financial considerations associated with this item.

### Legal Considerations:

- There are no legal considerations associated with this item.

### Policy Considerations:

- There are no policy considerations associated with this item.

### Options:

- City Council can approve.



# The Polish Century Club Orphans Fund, Inc.

2975 East Maple Road • Troy, Michigan 48083  
Phone: (248) 457-9916 Fax: (248) 457-9918  
Email: OrphansFund@PolishCenturyClub.com

April 29, 2010

Honorable Louise E. Schilling, Mayor  
Members of the Troy City Council  
Troy City Hall  
500 West Big Beaver Road  
Troy, Michigan 48084

Dear Mayor Schilling,

I am writing on behalf of the The Polish Century Club Orphans Fund to petition for support of a Recognition as a Non-Profit Organization” for the purpose of Obtaining a Gaming License.

The Polish Century Club was founded in Detroit, Michigan in 1916. It had its headquarters at two different locations with the City of Detroit until 2004 when it moved to its present quarters in a separate suite of the American Polish Cultural Center.

The Polish Century Club is one of the oldest and most venerable institutions in the Polish American community. It was established by a group of young businessmen and professionals at a time when the large Polish immigrant community had become the largest single immigrant group in the city and was beginning to see its second generation come to maturity. The Polish Century Club was created to provide sociability, preserve the Polish ethnic heritage, and provide networking and business opportunities to its members at a time when these were still restricted and to develop and foster philanthropy and civic improvement.

Over the past 90 years the PCC has established an exemplary record for generous support of good causes and for civic involvement. Currently, it devotes its primary philanthropic efforts to two major causes: the support of orphanages in Poland and the awarding of scholarships to meritorious young people in the Polish American community to support undergraduate study at accredited colleges and universities. In the last decade alone it has raised and disbursed \$115,000.00 for these causes. In support of the first objective the PCC created a separate non-profit 501 (c) (3) entity in 1998, The Polish Century Club Orphans Fund, Inc. In an effort to expand our fund-raising activities, we are considering participation in the charity poker opportunities that are available today. For this reason, we are seeking the approval of the Troy City Council for recognition as a Non-Profit Organization for the purpose of obtaining a Gaming License.

We will be happy to provide such additional information as needed to supplement the attached documentation. We send our thanks for your willingness to consider our request along with our best wishes.

Sincerely yours,

Michael Mandell

President

The Polish Century Club Orphans Fund, Inc.



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)

**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.*

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Complete the Procedural Checklist on page 8 of the instructions.**

**Part I Identification of Applicant**

<b>1a</b> Full name of organization (as shown in organizing document)  The Polish Century Club Orphans Fund		<b>2</b> Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.)
<b>1b</b> c/o Name (if applicable)  Daniel Zolik		<b>3</b> Name and telephone number of person to be contacted if additional information is needed  ( 313 ) 892-0230
<b>1c</b> Address (number and street)  5181 East Outer Drive	Room/Suite	
<b>1d</b> City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3.  Detroit, MI 48234		<b>4</b> Month the annual accounting period ends  December
<b>1e</b> Web site address		<b>5</b> Date incorporated or formed November 10, 1998
		<b>6</b> Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)
<b>7</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>		
<b>8</b> Is the organization required to file Form 990 (or Form 990-EZ)? <span style="float:right"><input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span> If "No," attach an explanation (see page 3 of the Specific Instructions).		
<b>9</b> Has the organization filed Federal income tax returns or exempt organization information returns? <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span> If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

**10** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

- a  Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b  Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c  Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

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

*Daniel Zolik*  
 (Signature)

(Type or print name and title or authority of signer)

Dec. 14, 1998  
 (Date)

**Part II** Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The Polish Century Club Orphans Fund was incorporated on November 10, 1998. It is presently in its organizational stage. The initial Board of Directors has been appointed and the Board has adopted Bylaws for the corporation.

All of the Fund's activities will be devoted to assisting institutions and residential centers, sometimes called orphanages, in providing shelter, support and relief for orphaned children in the United States and Poland. This will be accomplished primarily through financial assistance.

In some instances, the corporation may donate funds to other 501(c)(3) organizations that have programs designed to provide assistance to orphaned children.

- 2 What are or will be the organization's sources of financial support? List in order of size.

Contributions and gifts from corporations, individuals and other organizations

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

Fundraising brochures have not been developed. The directors intend to personally solicit contributions with the assistance of other volunteers.

**Part II** Activities and Operational Information (Continued)

**4** Give the following information about the organization's governing body:

**a** Names, addresses, and titles of officers, directors, trustees, etc.

See attached.

**b** Annual compensation  
All directors and officers serve as volunteers and are not compensated.

**c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
If "Yes," name those persons and explain the basis of their selection or appointment.

**d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions for Part II, Line 4d, on page 3.)  Yes  No  
If "Yes," explain.

**5** Does the organization control or is it controlled by any other organization?  Yes  No  
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?  Yes  No  
If either of these questions is answered "Yes," explain.

The directors and officers of this corporation are members as well as past and present officers and directors of the Polish Century Club, Inc. (the "Club"). The directors of this corporation are the current president, chairman of the board and three immediately past presidents of the Club.

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?  Yes  No  
If "Yes," explain fully and identify the other organizations involved.

The Polish Century Club, Inc. (the "Club") will rent facilities to this corporation for fundraising functions. The Club will also allow this corporation to use a part of its facilities at no charge for routine administrative functions. Members of the Club will make solicitations on an unpaid volunteer basis.

**7** Is the organization financially accountable to any other organization?  Yes  No  
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

**Form 1023**  
**The Polish Century Club Orphans Fund**  
**5181 East Outer Drive**  
**Detroit, MI 48234**  
**Employer ID No.:**

**Part II, Line 4a**

Daniel Zolik  
8322 Busch  
Center Line, MI 48015

Director and Chairman of the Board

Edward Kopy  
20485 Mackay  
Detroit, MI 48234

Director and President

Richard Sosin  
19739 Ingram  
Livonia, MI 48125

Secretary

James J. Ciennik  
26136 Dover  
Warren, MI 48089

Director and Treasurer

Frank Wisniewski  
546 Mallard  
Rochester Hills, MI 48309

Director

**Part II** Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."

The corporation presently has no assets.

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? . . . .  Yes  No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? . . . . .  Yes  No

b Is the organization a party to any leases? . . . . .  Yes  No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization? . . . . .  Yes  No  
If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? . . . . .  N/A  Yes  No  
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? . . . . .  N/A  Yes  No  
If "Yes," explain how the recipients or beneficiaries are or will be selected.

The organizations to receive benefits will be limited to those which have programs that provide shelter, support and relief for orphaned children in the United States and Poland.

13 Does or will the organization attempt to influence legislation? . . . . .  Yes  No  
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? . . . . .  Yes  No  
If "Yes," explain fully.

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed?  Yes  No  
If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7. *N/A*  
Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

*N/A*  
3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed?  Yes  No  
If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.  
If "No," answer question 4.

*N/A*  
4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3?  Yes  No  
If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.  
If "No," answer questions 5 and 6.

*N/A*  
5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed?  Yes  No

*N/A*  
6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part III** Technical Requirements (Continued)

- 7 Is the organization a private foundation?  
 Yes (Answer question 8.)  
 No (Answer question 9 and proceed as instructed.)

- 8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?  
 Yes (Complete Schedule E.)  
 No

After answering question 8 on this line, go to line 14 on page 7.

- 9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |   |   |   |
|---|---|---|
| a | <input type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A.)   | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                           |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)  | Sections 509(a)(1)<br>and 170(b)(1)(A)(ii)                          |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a<br>medical research organization operated in conjunction with a<br>hospital (These organizations, except for hospital service<br>organizations, MUST COMPLETE SCHEDULE C.)                                      | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                         |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).   | Sections 509(a)(1)<br>and 170(b)(1)(A)(v)                           |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with,<br>one or more of the organizations described in a through d, g, h, or i<br>(MUST COMPLETE SCHEDULE D.)  | Section 509(a)(3)   |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public<br>safety.  | Section 509(a)(4)   |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is<br>owned or operated by a governmental unit.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(iv)                          |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of<br>contributions from publicly supported organizations, from a<br>governmental unit, or from the general public.   | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)                          |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from<br>gross investment income and more than one-third of its support from<br>contributions, membership fees, and gross receipts from activities<br>related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)   |
| j | <input checked="" type="checkbox"/> The organization is a publicly supported organization but is not sure<br>whether it meets the public support test of h or i. The organization<br>would like the IRS to decide the proper classification.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(vii)<br>or Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question  
 14. If you checked box g in question 9, go to questions 11 and 12.  
 If you checked box h, i, or j, in question 9, go to question 10.

**Part III** Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?  
 **Yes**—Indicate whether you are requesting:  
 A definitive ruling. (Answer questions 11 through 14.)  
 An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)  
 **No**—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:

- a Enter 2% of line 8, column (e), Total, of Part IV-A . . . . . \_\_\_\_\_  
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

13 If you are requesting a definitive ruling under section 509(a)(2), check here  and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)  
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church? . . . . .		X	A
Is the organization, or any part of it, a school? . . . . .		X	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		X	C
Is the organization a section 509(a)(3) supporting organization? . . . . .		X	D
Is the organization a private operating foundation? . . . . .		X	E
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		X	F
Is the organization, or any part of it, a child care organization? . . . . .		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		X	I

**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From 10/98 to 12/31/98	(b) 1999	(c) 2000	(d) 2001	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions).	20,000	10,000	10,000	10,000	50,000
	2 Membership fees received	N/A	N/A	N/A	N/A	N/A
	3 Gross investment income (see instructions for definition)	0	1,000	1,000	1,000	3,000
	4 Net income from organization's unrelated business activities not included on line 3	0	0	0	0	0
	5 Tax revenues levied for and either paid to or spent on behalf of the organization	0	0	0	0	0
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	0	0	0	0	0
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	0	0	0	0	0
	8 Total (add lines 1 through 7)	20,000	11,000	11,000	11,000	53,000
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22	0	0	0	0	0
	10 Total (add lines 8 and 9)	20,000	11,000	11,000	11,000	53,000
	11 Gain or loss from sale of capital assets (attach schedule)	0	0	0	0	0
	12 Unusual grants	0	0	0	0	0
	13 Total revenue (add lines 10 through 12)	20,000	11,000	11,000	11,000	53,000
Expenses	14 Fundraising expenses	6,000	6,000	6,000	6,000	
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	4,000	4,000	4,000	
	16 Disbursements to or for benefit of members (attach schedule)	0	0	0	0	
	17 Compensation of officers, directors, and trustees (attach schedule)	0	0	0	0	
	18 Other salaries and wages	0	0	0	0	
	19 Interest	0	0	0	0	
	20 Occupancy (rent, utilities, etc.)	0	0	0	0	
	21 Depreciation and depletion	0	0	0	0	
	22 Other (attach schedule)	0	0	0	0	
	23 Total expenses (add lines 14 through 22)	6,000	10,000	10,000	10,000	
	24 Excess of revenue over expenses (line 13 minus line 23)	14,000	1,000	1,000	1,000	

**Part IV** Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date .....
<b>Assets</b>		Proposed
1	Cash . . . . .	20,000.00
2	Accounts receivable, net . . . . .	0
3	Inventories . . . . .	0
4	Bonds and notes receivable (attach schedule) . . . . .	0
5	Corporate stocks (attach schedule) . . . . .	0
6	Mortgage loans (attach schedule) . . . . .	0
7	Other investments (attach schedule) . . . . .	0
8	Depreciable and depletable assets (attach schedule) . . . . .	0
9	Land . . . . .	0
10	Other assets (attach schedule) . . . . .	0
11	<b>Total assets</b> (add lines 1 through 10) . . . . .	20,000.00
<b>Liabilities</b>		
12	Accounts payable . . . . .	6,000.00
13	Contributions, gifts, grants, etc., payable . . . . .	0
14	Mortgages and notes payable (attach schedule) . . . . .	0
15	Other liabilities (attach schedule) . . . . .	0
16	<b>Total liabilities</b> (add lines 12 through 15) . . . . .	6,000.00
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets . . . . .	
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	14,000.00

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation . . . . .

MICHIGAN DEPARTMENT OF CONSUMER AND INDUSTRY SERVICES  
CORPORATION, SECURITIES AND LAND DEVELOPMENT BUREAU

Don

Date Received

NOV 06 1998

(FOR BUREAU USE ONLY)

FILED

NOV 10 1998

11/06/1998 RECEIVED  
Trans 00293022

NOEL B HABEREK

702  
Total \$50.00

Exp. City & Filing & LLC fee

Name

Noel B. Haberek

Administrator

Address

19660 Mack Avenue

MI DEPARTMENT OF CONSUMER & INDUSTRY SERVICES  
CORPORATION, SECURITIES & LAND DEVELOPMENT BUREAU

City

Grosse Pointe Woods

State

MI

Zip Code

48236

EFFECTIVE DATE:

Document will be returned to the name and address you enter above

ARTICLES OF INCORPORATION

For use by Domestic Nonprofit Corporations

(Please read information and instructions on the last page)

Pursuant to the provisions of Act 162, Public Acts of 1982, the undersigned corporation executes the following Articles:

ARTICLE I

The name of the corporation is:

THE POLISH CENTURY CLUB ORPHANS FUND ✓

ARTICLE II

The purpose or purposes for which the corporation is organized are: To solicit, receive and administer funds to provide support to institutions and residential centers, sometimes called orphanages, which provide shelter, support and relief for orphaned children in the United States and Poland.

ARTICLE III

1. The corporation is organized upon a Nonstock basis.  
(Stock or Nonstock)

2. If organized on a stock basis, the total number of shares which the corporation has authority to issue is

\_\_\_\_\_. If the shares are, or are to be, divided into classes, the designation of each class, the number of shares in each class, and the relative rights, preferences and limitations of the shares of each class are as follows:



Use space below for additional Articles or for continuation of previous Articles. Please identify any Article being continued or added. Attach additional pages if needed.

ARTICLE VI: No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its directors, officers, or other private persons. However, the corporation shall be authorized to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II. No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation. The corporation shall not participate in, or intervene in (including the publishing and distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt from federal income tax under IRC 501(c)(3) or the corresponding section of any future federal tax code or (2) by a corporation whose contributions are deductible under section IRC 170(c)(2) or the corresponding section of any future federal tax code.

ARTICLE VII: On dissolution of the corporation, after paying or providing for the payment of all of the liabilities of the corporation, the corporation's assets shall be distributed (1) for one or more exempt purposes within the meaning of IRC 501(c)(3), or the corresponding section of any future federal tax code or (2) to the federal government, or to a state or local government, for a public purpose. Any assets not disposed of shall be disposed of by the circuit court of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations that the court shall determine and that are organized and operated exclusively for such purposes.

ARTICLE VIII: No member of the board of directors of the corporation who is a volunteer director, as that term is defined in the Michigan Nonprofit Corporation Act (the "Act"), or a volunteer officer shall be personally liable to this corporation for monetary damages for a breach of the director's or officer's fiduciary duty; provided, however, that this provision shall not eliminate or limit the liability of a director or officer for any of the following:

1. a breach of the director's or officer's duty of loyalty to the corporation;
2. acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law;
3. a violation of section 551(1) of the Act;
4. a transaction from which the director or officer derived an improper personal benefit;
5. an act or omission occurring before the filing of these articles of incorporation; or
6. an act or omission that is grossly negligent.

The corporation assumes all liability to any person, other than the corporation, for all acts or omissions of a director who is a volunteer director, as defined in the Act, or (continued on ATTACHMENT)

I, (We), the incorporator(s) sign my (our) name(s) this 5th day of November, 19 98.

*Daniel Zolik - President*  
Daniel Zolik

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

THE POLISH CENTURY CLUB ORPHANS FUND

ATTACHMENT TO ARTICLES OF INCORPORATION

(continuation of ARTICLE VIII)

a volunteer officer incurred in the good faith performance of the director's or officer's duties. However, the corporation shall not be considered to have assumed any liability to the extent that such assumption is inconsistent with the status of the corporation as an organization described in IRC 501(c)(3) or the corresponding section of any future federal tax code.

If the Act is amended after the filing of these articles of incorporation to authorize the further elimination or limitation of the liability of directors or officers of nonprofit corporations, then the liability of members of the board of directors or officers, in addition to that described in Article VIII, shall be assumed by the corporation or eliminated or limited to the fullest extent permitted by the Act as so amended. Such an elimination, limitation, or assumption of liability is not effective to the extent that it is inconsistent with the status of the corporation as an organization described in IRC 501(c)(3) or corresponding section of any future federal tax code. No amendment or repeal of Article VIII shall apply to or have any effect on the liability or alleged liability of any member of the board of directors or officer of this corporation for or with respect to any acts or omissions occurring before the effective date of any such amendment or repeal.

ARTICLE IX: The corporation assumes the liability for all acts or omissions of a volunteer if all of the following conditions are met:

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

Name of person or organization  
remitting fees:

The Polish Century Club

Preparer's name and business  
telephone number:

Noel B. Haberek

( 313 ) 886-3500

### INFORMATION AND INSTRUCTIONS

1. The articles of incorporation cannot be filed until this form, or a comparable document, is submitted.
2. Submit one original of this document. Upon filing, the document will be added to the records of the Corporation, Securities and Land Development Bureau. The original will be returned to the address appearing in the box on the front as evidence of filing.

Since this document will be maintained on optical disk media, it is important that the filing be legible. Documents with poor black and white contrast, or otherwise illegible, will be rejected.

3. This document is to be used pursuant to the provisions of Act 162, P.A. of 1982, by one or more persons for the purpose of forming a domestic nonprofit corporation.
4. Article II - The purpose for which the corporation is organized must be included. It is not sufficient to state that the corporation may engage in any activity within the purposes for which corporations may be organized under the Act.
5. Article III - The corporation must be organized on a stock or nonstock basis. Complete Article III(2) or III(3) as appropriate, but not both. Real property assets are items such as land and buildings. Personal property assets are items such as cash, equipment, fixtures, etc. The dollar value must be included.
6. Article IV - A post office box may not be designated as the address of the registered office.
7. Article V - The Act requires one or more incorporators. Educational corporations are required to have at least three (3) incorporators. The address(es) should include a street number and name (or other designation), city and state.
8. This document is effective on the date endorsed "filed" by the Bureau. A later effective date, no more than 90 days after the date of delivery, may be stated as an additional article.

9. This document must be signed in ink by each incorporator listed in Article V. However, if there are 3 or more incorporators, they may, by resolution adopted at the organizational meeting by a written instrument, designate one of them to sign the articles of incorporation on behalf of all of them. In such event, these articles of incorporation must be accompanied by a copy of the resolution duly certified by the acting secretary at the organizational meeting and a statement must be placed in the articles incorporating that resolution into them.

10. FEES: Make remittance payable to the State of Michigan. Include corporation name on check or money order.  
FILING AND FRANCHISE FEE ..... \$20.00

11. Mail form and fee to:

The office is located at:

Michigan Department of Consumer and Industry Services  
Corporation, Securities and Land Development Bureau  
Corporation Division  
P.O. Box 30054  
Lansing, MI 48909-7554

6546 Mercantile Way  
Lansing, MI 48910  
(517) 334-6302

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

DEPARTMENT OF THE TREASURY

Date: APR 16 1999

THE POLISH CENTURY CLUB ORPHANS  
FUND  
C/O NOEL B HABEREK  
19660 MACK AVE  
GROSSE POINTE WOODS, MI 48236

Employer Identification Number:

DLN:

Contact Person:

CHRIS BROWN

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1)

Advance Ruling Period Begins:

November 10, 1998

Advance Ruling Period Ends:

December 31, 2002

Addendum Applies:

No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)

THE POLISH CENTURY CLUB ORPHANS

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

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

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

Letter 1045 (DO/CG)

THE POLISH CENTURY CLUB ORPHANS

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

Letter 1045 (DO/CG)

THE POLISH CENTURY CLUB ORPHANS

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



C. Betty Bullard

District Director

Enclosure(s):  
Form 872-C

Form **872-C**

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

OMB No. 1545-0056

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

(See instructions on reverse side.)

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

The Polish Century Club Orphans Fund

(Exact legal name of organization as shown in organizing document)

5181 East Outer Drive, Detroit, MI 48234

(Number, street, city or town, state, and ZIP code)

and the

District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year 12-31-98  
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
The Polish Century Club Orphans Fund	DEC. 14, 1998
Officer or trustee having authority to sign	Type or print name and title
Signature ▶ <i>David Zolt</i>	Chairman of the Board
<b>For IRS use only</b>	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date
G. Ashley Bullard District Director	APR 12 1999

By ▶ *Joseph Harpina* Group Manager

BYLAWS  
OF  
THE POLISH CENTURY CLUB ORPHANS FUND

ARTICLE I

NAME AND OFFICES

1.01 Name and Organization. This organization, named in its articles of incorporation as "The Polish Century Club Orphans Fund," hereinafter designated in these bylaws as "the Corporation," is a Michigan nonprofit corporation organized on a non-stock directorship basis without members.

1.02 Principal Office. The principal office of the Corporation shall be at such place within the State of Michigan as the Board of Directors may determine from time to time.

1.03 Other Offices. The Board of Directors may establish other offices in or outside the State of Michigan.

ARTICLE II

PURPOSES

2.01 Purpose. The Corporation shall be a public charity, supported by contributions and gifts from corporations, individuals and other organizations, the objects and purposes of which are set forth in article II of the Corporation's articles of incorporation, as follows:

To solicit, receive and administer funds to provide support to institutions and residential centers, sometimes called orphanages, which provide shelter, support and relief for orphaned children in the United States and Poland.

ARTICLE III

BOARD OF DIRECTORS

3.01 General Powers. The business and affairs of the Corporation shall be managed by a Board of Directors, hereinafter

designated in these bylaws as "the Board," which is the governing body of the Corporation. The Corporation is organized on a nonstock, directorship basis and, except as otherwise provided by law, all matters which are subject to membership vote or other action as in the case of a Michigan nonprofit membership corporation shall be approved by action of the Board. The Board shall meet as often as necessary to conduct the business of the Corporation but at least annually.

3.02 Number. The Board shall consist of the following five (5) past and present officers and directors of The Polish Century Club, Inc., hereinafter designated in these bylaws as "the Club," namely: (1) the current President, (2) the current Chairman of the Board of Directors and (3) the three immediate past Presidents of the Club who are willing and able to serve and are currently members in good standing in the Club. In the event there are less than three of the aforesaid past Presidents who are willing and able to serve and are currently members in good standing in the Club, a former Director or Directors of the Club may be elected to the Board in the place and stead of the person who would have been the least current President otherwise elected hereunder pursuant to section 3.02 of the bylaws.

3.03 Tenure. Each Director's term shall coincide with the term of office of the President and Chairman of the Board of the Club as hereinafter set forth. When a new President of the Club is elected and takes office, the outgoing President of the Club is elected as a member of the Board and the least current past President is removed from the Board. When a new Chairman of the Board of the Club is elected and takes office, he is elected to the Board and the outgoing Chairman of the Board of the Club is removed from the Board.

3.04 Resignation. Any Director may resign at any time by providing written notice to the Corporation. The resignation will be effective on receipt of the notice or at a later time designated in the notice. A successor shall be appointed as provided in section 3.06 of the bylaws.

3.05 Removal. Any Director may be removed from office with or without cause at any annual or special meeting of the Board by the affirmative vote of two thirds (2/3) of the Directors then in office.

3.06 Vacancies. Vacancies occurring in the Board by reason of

death, resignation, removal or other inability to serve shall be filled by the affirmative vote of a majority of the remaining Directors although less than a quorum of the Board. A Director elected to fill a vacancy shall serve for the unexpired portion of the term.

3.07 Annual Meeting. The annual meeting of the Board shall be held at such place, date and hour as the Board may determine from time to time. At the annual meeting, the Board shall elect Directors, elect officers and consider such other business as may properly be brought before the meeting. If less than a quorum of the Directors appear for an annual meeting of the Board, the holding of such annual meeting shall not be required and matters which might have been taken up at the annual meeting may be taken up at any later regular, special or annual meeting or by consent resolution.

3.08 Regular and Special Meetings. Regular meetings of the Board may be held at such times and places as the Directors may from time to time determine at a prior meeting or as shall be directed or approved by the vote or written consent of all the Directors. Special meetings of the Board may be called by the President or by the Secretary, and shall be called by the President or Secretary upon the written request of any two (2) Directors.

3.09 Notice of Meetings of the Board. Written notice of the time and place of all meetings of the Board shall be given to each Director at least three (3) days before the date of the meeting, either personally or by mailing such notice to each Director at the address designated by the Director for such purposes, or if none is designated, at the Director's last known address. Notices of special meetings shall state the purpose or purposes of the meeting, and no business may be conducted at a special meeting except the business specified in the notice of the meeting. Notice of any meeting of the Board may be waived in writing before or after the meeting.

3.10 Action Without a Meeting. Any action required or permitted at any meeting of the Board or a committee thereof may be taken without a meeting, without prior notice and without a vote, if all of the Directors or committee members entitled to vote thereon consent in writing. Said written consents shall be filed with the minutes of the proceedings and shall have the same effect as a vote for all purposes.

3.11 Quorum and Voting Requirements. A majority of the Directors then in office and a majority of any committee appointed by the Board constitutes a quorum for the transaction of business. The vote of a majority of the Directors or committee members present at any meeting at which there is a quorum shall be the acts of the Board or the committee, except as a larger vote may be required by the laws of the State of Michigan, these bylaws or the articles of incorporation. A member of the Board or of a committee may participate in a meeting by conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear one another. Participation in a meeting in this manner constitutes presence in person at the meeting.

3.12 Powers of the Board. The Board shall have charge, control and management of the business, property, personnel, affairs and funds of the Corporation and shall have the power and authority to do and perform all acts and functions permitted for an organization described in Section 501(c)(3) of the Internal Revenue Code not inconsistent with these bylaws, the articles of incorporation or the laws of the State of Michigan. In addition to and not in limitation of all powers, express or implied, now or hereafter conferred upon boards of directors of nonprofit corporations, the Board shall have the power to borrow or raise money for corporate purposes, to issue bonds, notes or debentures, to secure such obligations by mortgage or other lien upon any and all of the property of the Corporation, whether at the time owned or thereafter acquired, and to guarantee the debt of any affiliated or subsidiary corporation or other entity, whenever the same shall be in the best interests of the Corporation and in furtherance of its purposes.

3.13 Compensation. Directors shall receive no compensation for their services on the Board. The preceding shall not, however, prevent the Corporation from purchasing insurance nor shall it prevent the Board from providing reasonable compensation to a Director for services which are beyond the scope of his duties as Director or from reimbursing any Director for expenses actually and necessarily incurred in the performance of his duties as a Director.

## ARTICLE IV

### COMMITTEES

4.01 General Powers. The Board may establish such standing or special committees from time to time as it shall deem appropriate and shall define the powers and responsibilities of such committees. The Board may establish one or more executive committees and determine the powers and duties of such executive committee or committees within the limits prescribed by law.

4.02 Meetings. Committees shall meet as directed by the Board, and their meetings shall be governed by the rules provided in article III for meetings of the Board. Minutes shall be recorded at each committee meeting and shall be presented to the Board.

4.03 Consent to Committee Actions. Any action required or permitted to be taken pursuant to authorization of a committee may be taken without a meeting if, before or after the action, all members of the committee consent to the action in writing. Written consents shall be filed with the minutes of the committee's proceedings.

## ARTICLE V

### OFFICERS

5.01 Number. The officers shall be a Chairman of the Board, a President, a Secretary and a Treasurer. There may also be one or more Vice Presidents and such assistant officers as the Board deems appropriate.

5.02 Election and Term of Office. The officers shall be appointed by the Board and shall hold office for the term appointed and until a successor is appointed and qualified. An officer may resign at any time by providing written notice to the Corporation. Notice of resignation is effective on receipt or at a later time designated in the notice. No person may execute, acknowledge or verify an instrument in more than one capacity if the instrument is required by law or by the articles of incorporation or these bylaws to be executed, acknowledged or verified by two (2) or more officers.

5.03 Removal. Any officer may be removed with or without cause by the vote of a majority of the Directors then in office at any

regular or special meeting of the Board.

5.04 Vacancies. In the event of the death, resignation, removal or other inability to serve of any officer, the Board shall elect a successor who shall serve until the expiration of the normal term of such officer or until his successor shall be elected.

5.05 Chairman of the Board. The Chairman of the Board, who shall be a member of the Board, shall be the chief executive officer of the Corporation and shall preside at all meetings of the members and of the Board at which the Chairman is present. The Chairman shall see that all orders and resolutions of the Board are carried into effect, and shall have the general powers of supervision and management usually vested in the chief executive officer of a corporation.

5.06 President. The President, who shall be a member of the Board, shall be the chief operating officer of the Corporation and shall have the general powers of supervision and management over the day-to-day operations of the Corporation. In the absence or disability of the Chairman, the President shall perform the duties and execute the powers of the Chairman.

5.07 Vice Presidents. There may be one or more Vice Presidents who shall have such duties as determined from time to time by the Board, the Chairman or the President. When Vice Presidents have been elected, one or more such Vice Presidents shall be designated who shall perform the duties of the President in the President's absence.

5.08 Secretary. The Secretary (or, in the Secretary's absence or incapacity, an Assistant Secretary) shall send or cause to be sent all required notices of meetings of the Board, shall receive and attend to all correspondence of the Board, shall have custody of all documents belonging to the Corporation (except as otherwise provided in these bylaws) and of the corporate seal (if any), and shall perform such other duties as usually pertain to the office or as shall be determined from time to time by the Board.

5.09 Treasurer. The Treasurer (or, in the Treasurer's absence or incapacity, an Assistant Treasurer) shall have charge of the funds of the Corporation, except for such funds as the Board may designate; shall see that an accounting system is maintained which will give a true and accurate accounting of the financial

transactions of the Corporation; and shall render reports from time to time as requested by the Board of his activities and the financial condition of the Corporation. All funds received by the Treasurer shall immediately be deposited in a depository designated by the Board.

## ARTICLE VI

### CORPORATE DOCUMENT PROCEDURE

6.01 Execution of Documents. All corporate documents (including stocks, bonds, agreements, insurance and annuity contracts, qualified and nonqualified deferred compensation plans, checks, notes, disbursements, loans, and other debt obligations) shall not be signed by any officer, designated agent, or attorney-in-fact unless authorized by the Board or by these bylaws.

## ARTICLE VII

### INDEMNIFICATION

7.01 Nonderivative Actions. Subject to all of the other provisions of this article, the Corporation shall indemnify any person who was or is a party, or is threatened to be made a party to, any threatened, pending, or completed action, suit, or proceeding. This includes any civil, criminal, administrative, or investigative proceeding, whether formal or informal (other than an action by or in the right of the Corporation). Such indemnification shall apply only to a person who was or is a Director or officer of the Corporation or who was or is serving at the request of the Corporation as a Director, officer, partner, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, or other enterprise, whether for profit or not for profit. The person shall be indemnified and held harmless against expenses (including attorney fees), judgments, penalties, fines, and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit, or proceeding, if the person acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Corporation. With respect to any criminal action or proceeding, the person must have had no reasonable cause to believe his or her conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, or conviction or on a plea of nolo contendere or its equivalent, shall not by itself create a presumption that (a) the person did not act in good faith

and in a manner the person reasonably believed to be in or not opposed to the best interests of the Corporation, or (b) with respect to any criminal action or proceeding, the person had reasonable cause to believe that his or her conduct was unlawful.

7.02 Derivative Actions. Subject to all of the provisions of this article, the Corporation shall indemnify any person who was or is a party to, or is threatened to be made a party to, any threatened, pending, or completed action or suit by or in the right of the Corporation to procure a judgment in its favor because (a) the person was or is a Director or officer of the Corporation, or (b) the person was or is serving at the request of the Corporation as a director, officer, partner, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, or other enterprise, whether or not for profit. The person shall be indemnified and held harmless against expenses (including actual and reasonable attorney fees) and amounts paid in settlement incurred by the person in connection with such action or suit if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the Corporation. However, indemnification shall not be made for any claim, issue, or matter in which the person has been found liable to the Corporation unless and only to the extent that the court in which such action or suit was brought has determined on application that, despite the adjudication of liability but in view of all circumstances of the case, the person is fairly and reasonably entitled to indemnification for the expenses that the court considers proper.

7.03 Expenses of Successful Defense. To the extent that a person has been successful on the merits or otherwise in defense of any action, suit, or proceeding referred to in sections 7.01 or 7.02 of this article, or in defense of any claim, issue, or matter in the action, suit, or proceeding, the person shall be indemnified against expenses (including actual and reasonable attorney fees) incurred in connection with the action and in any proceeding brought to enforce the mandatory indemnification provided by this article.

7.04 Contract Right; Limitation on Indemnity. The right to indemnification conferred in this article shall be a contract right and shall apply to services of a Director or officer as an employee or agent of the Corporation as well as in such person's capacity as a Director or officer. Except as provided in section 7.03 of this article, the Corporation shall have no obligations under this

article to indemnify any person in connection with any proceeding, or part thereof, initiated by such person without authorization by the Board.

7.05 Determination That Indemnification Is Proper. Any indemnification under sections 7.01 or 7.02 of this article (unless ordered by a court) shall be made by the Corporation only as authorized in the specific case. The Corporation must determine that indemnification of the person is proper in the circumstances because the person has met the applicable standard of conduct set forth in sections 7.01 or 7.02, whichever is applicable. Such determination shall be made in any of the following ways:

- (a) By a majority vote of a quorum of the Board consisting of Directors who were not parties to such action, suit, or proceeding.
- (b) If the quorum described in clause (a) above is not obtainable, then by a committee of Directors who are not parties to the action. The committee shall consist of not less than two disinterested Directors.
- (c) By independent legal counsel in a written opinion.

7.06 Proportionate Indemnity. If a person is entitled to indemnification under sections 7.01 or 7.02 of this article for a portion of expenses, including attorney fees, judgments, penalties, fines, and amounts paid in settlement, but not for the total amount, the Corporation shall indemnify the person for the portion of the expenses, judgments, penalties, fines, or amounts paid in settlement for which the person is entitled to be indemnified.

7.07 Expense Advance. Expenses incurred in defending a civil or criminal action, suit, or proceeding described in sections 7.01 or 7.02 of this article may be paid by the Corporation in advance of the final disposition of the action, suit, or proceeding, on receipt of an undertaking by or on behalf of the person involved to repay the expenses, if it is ultimately determined that the person is not entitled to be indemnified by the Corporation. The undertaking shall be an unlimited general obligation of the person on whose behalf advances are made, but need not be secured.

7.08 Nonexclusivity of Rights. The indemnification or advancement of expenses provided under this article is not exclusive of other rights to which a person seeking indemnification or advancement of expenses may be entitled under a contractual arrangement with the Corporation. 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.

7.09 Indemnification of Employees and Agents of the Corporation. The Corporation may, to the extent authorized from time to time by the Board, grant rights to indemnification and to the advancement of expenses to any employee or agent of the Corporation to the fullest extent of the provisions of this article with respect to the indemnification and advancement of expenses of Directors and officers of the Corporation.

7.10 Former Directors and Officers. The indemnification provided in this article continues for a person who has ceased to be a Director or officer and shall inure to the benefit of the heirs, executors, and administrators of that person.

7.11 Insurance. The Corporation may purchase and maintain insurance on behalf of any person who (a) was or is a Director, officer, employee, or agent of the Corporation, or (b) was or is serving at the request of the Corporation as a Director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise. Such insurance may protect against any liability asserted against the person and incurred by him in any such capacity or arising out of his or her status as such, whether or not the Corporation would have power to indemnify against such liability under this article or the laws of the State of Michigan.

7.12 Changes in Michigan Law. If there are any changes in the Michigan statutory provisions applicable to the Corporation and relating to the subject matter of this article, then the indemnification to which any person shall be entitled shall be determined by such changed provisions, but only to the extent that any such change permits the Corporation to provide broader indemnification rights than such provisions permitted the Corporation to provide before any such change.

## ARTICLE VIII

### COMPENSATION

When authorized by the Board, a person shall be reasonably compensated for services rendered to the Corporation as an officer, Director, employee, agent, or independent contractor, except as

prohibited by these bylaws.

ARTICLE IX

FISCAL YEAR

The fiscal year of the Corporation shall end on December 31.

ARTICLE X

AMENDMENTS

The Board at any regular or special meeting may amend or repeal these bylaws, or adopt new bylaws by vote of a majority of the Directors, if notice setting forth the terms of the proposal has been given in accordance with any notice requirement for such meeting of the Board.

APPROVED AND ADOPTED

By: *Daniel Zolik*  
Daniel Zolik, Chairman of the Board

Parcel Number	88-20-25-479-051
Property Address	2975 E MAPLE
Property Address Apt	
Property Address Zip	48083-5800
Owner Name 1	AMERICAN POLISH CULTURAL CTR
Owner Name 2	
Neighborhood Code	CH
Taxable Value	1532330
State Equalized Value (SEV)	1536600
Summary Land Value	2383600
Property Class	201
School District	Warren Consolidated
Principal Residence Exemption	0
Last Sale Date	
Last Sale Amount	0
Owner Street Address	2975 E MAPLE
Owner City	TROY
Owner State	MI
Owner Zip Code	48083-5800
Taxpayer Street Addr	
Frontage	0
Depth of Parcel	0
Acreage Of Parcel	6.839
Num Res Buildings	0
Summary Res Floor Area	0
Summary Res Garage Area	0
Summary Res Year Built	0
Summary Res Style Alph	
Summary Res Num Bed	0
Summary Res Num Bath	0
Summary Res Num Bath	0
Summary Res Basement Area	0
Num CI Buildings	1
Summary CI Floor Area	33691
Summary CI Stories	1
Summary CI Year Built	1985
Legal Description	T2N, R11E, SEC 25 PART OF SE 1/4 BEG AT PT DIST S 89-59-40 W 230 FT & N 00-10-23 E 60 FT FROM SE SEC COR, TH S 89-58-40 W 130.76 FT, TH N 00-10-23 E 315 FT, TH S 89-58-40 W 384 FT, TH N 00-10-23 E 350.37 FT, TH S 89-49-37 E 657.76 FT, TH S 00-10-23 W 538.13 FT, TH S 89-58-40 W 143 FT, TH S 00-10-23 W 125 FT TO BEG. 6.84 A 5/02/03 FR -045 & -049