

Form 1023 Checklist

(Revised June 2006)

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

Note. Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- ☒ Assemble the application and materials in this order:
- Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- ☒ User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- ☒ Employer Identification Number (EIN)
- ☒ Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- ☒ Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- | | | | |
|------------|--|------------|--|
| Schedule A | Yes ___ No <input checked="" type="checkbox"/> | Schedule E | Yes ___ No <input checked="" type="checkbox"/> |
| Schedule B | Yes ___ No <input checked="" type="checkbox"/> | Schedule F | Yes ___ No <input checked="" type="checkbox"/> |
| Schedule C | Yes ___ No <input checked="" type="checkbox"/> | Schedule G | Yes ___ No <input checked="" type="checkbox"/> |
| Schedule D | Yes ___ No <input checked="" type="checkbox"/> | Schedule H | Yes <input checked="" type="checkbox"/> No ___ |

- ☒ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
- Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) Page 1, Article 8
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law Page 2, Article 10
- ☒ Signature of an officer, director, trustee, or other official who is authorized to sign the application.
- Signature at Part XI of Form 1023.
- ☒ Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011



Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Herzing Educational Foundation Ltd.
5225 North Sixth Street
Milwaukee, Wisconsin 53203

Social security number(s)

_____-_____-_____-

Employer identification
number

27 : 1503981

Daytime telephone number

(414) 276-5800

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Michael M. Berzowski, Weiss Berzowski Brady LLP
700 N. Water St., Ste. 1500, Milwaukee, WI 53202

CAF No. 4000-57024R

Telephone No. 414/276-5800

Fax No. 414/276-0458

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Robert B. Teuber, Weiss Berzowski Brady LLP
700 N. Water St., Ste. 1500, Milwaukee, WI 53202

CAF No. 0100-15629R

Telephone No. 414/276-5800

Fax No. 414/276-0458

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Qualification as 501(c)(3) entity	1023	2009 and forward

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ► _____

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

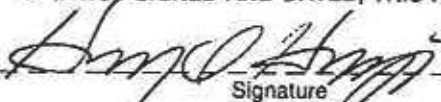
- a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐
 b If you do not want any notices or communications sent to your representative(s), check this box ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

 Signature 12/29/09 Date President Title (if applicable)

Henry G. Herzling

Print Name

☐☐☐☐☐☐

PIN Number

Print name of taxpayer from line 1 if other than individual

Signature Date Title (if applicable)

Print Name

☐☐☐☐☐☐

PIN Number

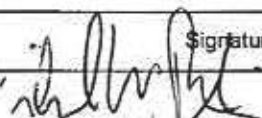
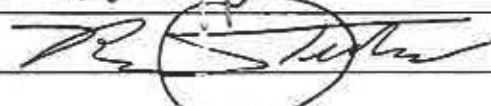
Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
 - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a–r)	Jurisdiction (state) or identification	Signature	Date
a	WI		12/29/09
a	WI		12/29/09

17053006475010

Form 1023
(Rev. June 2006)
Department of the Treasury
Internal Revenue Service

**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)	
Herzing Educational Foundation Ltd.			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
525 North Sixth Street		27-1503981	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
Milwaukee, Wisconsin 53203		December	
6 Primary contact (officer, director, trustee, or authorized representative) a Name: Michael M. Berzowski, Weiss Berzowski Brady LLP		b Phone: 414/276-5800	
		c Fax: (optional) 414/276-0458	
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: Applicant does not have website; the website address for Herzing University is:			
b Organization's email: (optional) www.herzing.edu			
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)		11 / 06 / 2009	
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	

For Paperwork Reduction Act Notice, see page 24 of the instructions.

Cat. No. 17133K

Form 1023 (Rev. 6-2006)

RECEIVED
JAN 04 '10
POSTMARK
DEC 29 '09
CINCINNATI
SERVICE CENTER

17152010006001

L.C

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): Page 1, Article 8 ☒
- 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. Page 2, Article 10
- 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

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)
See Attachment			

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)
Not Applicable			

- 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)
Not Applicable			

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. ☐ Yes ☒ No
- 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

- | | |
|---|--|
| <input checked="" type="checkbox"/> mail solicitations | <input type="checkbox"/> phone solicitations |
| <input checked="" type="checkbox"/> email solicitations | <input type="checkbox"/> accept donations on your website |
| <input checked="" type="checkbox"/> personal solicitations | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input checked="" type="checkbox"/> government grant solicitations |
| <input checked="" type="checkbox"/> foundation grant solicitations | <input checked="" type="checkbox"/> 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

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
	(a) From 1/1/10 To 12/31/10	(b) From 1/1/11 To 12/31/11	(c) From 1/1/12 To 12/31/12	(d) From To	
Revenues					
1 Gifts, grants, and contributions received (do not include unusual grants)	45,000	75,000	100,000		220,000
2 Membership fees received	0	0	0		0
3 Gross investment income	0	0	0		0
4 Net unrelated business income	0	0	0		0
5 Taxes levied for your benefit	0	0	0		0
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	0	0	0		0
7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)	0	0	0		0
8 Total of lines 1 through 7	45,000	75,000	100,000		220,000
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)					
10 Total of lines 8 and 9	45,000	75,000	100,000		220,000
11 Net gain or loss on sale of capital assets (attach schedule and see instructions)	0	0	0		0
12 Unusual grants	0	0	0		0
13 Total Revenue Add lines 10 through 12	45,000	75,000	100,000		220,000
Expenses					
14 Fundraising expenses	10,000	20,000	30,000		
15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	0	0	0		
16 Disbursements to or for the benefit of members (attach an itemized list)	0	0	0		
17 Compensation of officers, directors, and trustees	0	0	0		
18 Other salaries and wages	0	0	0		
19 Interest expense	0	0	0		
20 Occupancy (rent, utilities, etc.)	0	0	0		
21 Depreciation and depletion	0	0	0		
22 Professional fees	2,000	3,000	5,000		
23 Any expense not otherwise classified, such as program services (attach itemized list)	30,000	45,000	60,000		
24 Total Expenses Add lines 14 through 23	42,000	68,000	95,000		

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	0
3	Inventories	0
4	Bonds and notes receivable (attach an itemized list)	0
5	Corporate stocks (attach an itemized list)	0
6	Loans receivable (attach an itemized list)	0
7	Other investments (attach an itemized list)	0
8	Depreciable and depletable assets (attach an itemized list)	0
9	Land	0
10	Other assets (attach an itemized list)	0
11	Total Assets (add lines 1 through 10)	0
Liabilities		
12	Accounts payable	0
13	Contributions, gifts, grants, etc. payable	0
14	Mortgages and notes payable (attach an itemized list)	0
15	Other liabilities (attach an itemized list)	0
16	Total Liabilities (add lines 12 through 15)	0
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. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)

Henry G. Herzing
(Type or print name of signer)

12/29/09
(Date)

(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

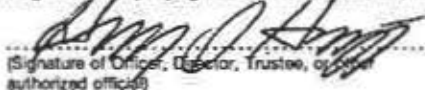
Part XI User Fee Information

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)

Henry G. Herzing
 (Type or print name of signer)

12/29/09
 (Date)

President
 (Type or print title or authority of signer)

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

Form **1023** (Rev. 5-2006)

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I** *Names of individual recipients are not required to be listed in Schedule H.*

Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.

- 1a Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.
- b Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.
- c If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).
- d Specify how your program is publicized.
- e Provide copies of any solicitation or announcement materials.
- f Provide a sample copy of the application used.
- 2 Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," refer to the instructions. ☒ Yes ☐ No
- 3 Describe the specific criteria you use to determine who is eligible for your program. (For example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.)
- 4a Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)
- b Describe how you determine the number of grants that will be made annually.
- c Describe how you determine the amount of each of your grants.
- d Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of a grant. (For example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.)
- 5 Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.
- 6 Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?
- 7 Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures are taken to ensure unbiased selections? ☐ Yes ☒ No

Note. If you are a private foundation, you are not permitted to provide educational grants to disqualified persons. Disqualified persons include your substantial contributors and foundation managers and certain family members of disqualified persons.

Section II *Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section.*

- 1a If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ☐ Yes ☐ No ☐ N/A
- b For which section(s) do you wish to be considered?
- 4945(g)(1)—Scholarship or fellowship grant to an individual for study at an educational institution ☐
 - 4945(g)(3)—Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product ☐
- 2 Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? ☐ Yes ☐ No
- 3 Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in line 2? ☐ Yes ☐ No

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures
(Continued)

Section II Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section. (Continued)

- 4a** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? If "Yes," complete lines 4b through 4f. ☐ Yes ☐ No
- b** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e, regarding the percentage tests.) ☐ Yes ☐ No
- c** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? ☐ Yes ☐ No ☐ N/A
If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No
- d** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? ☐ Yes ☐ No ☐ N/A
If "Yes," will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If "No," go to line 4e. ☐ Yes ☐ No
- e** If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? ☐ Yes ☐ No ☐ N/A
If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution. If "No," go to line 4f.
- Note.** Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.
- f** If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances that you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test described in line 4d or the 10% test described in line 4e. ☐ Yes ☐ No

Weiss

Berzowski

Brady L.L.P.

ATTORNEYS AT LAW

700 North Water St.
Milwaukee, WI 53202-4273
(414) 276-5800
(414) 276-0458 Fax

400 Genesee St., Ste. D
Delafield, WI 53018-1815
(262) 646-5812
(262) 646-3340 Fax

Michael M. Berzowski
mmb@wbb-law.com
Reply to Milwaukee

December 29, 2009

Internal Revenue Service
Post Office Box 192
Covington, Kentucky 41012-0192

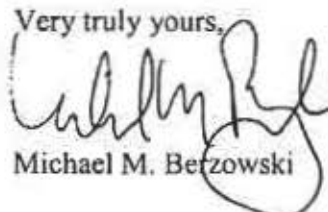
RE: Herzing Educational Foundation Ltd.
EIN: 27-1503981

Dear Sir or Madam:

This firm represents Herzing Educational Foundation Ltd., a recently organized Wisconsin non-stock corporation. In that capacity, we are submitting the following documents:

1. Form 1023 Checklist
2. User Fee Payment in the amount of \$750
3. Power of Attorney and Declaration of Representative – Form 2848
4. Application for Recognition of Exemption – Form 1023 and supporting schedules signed by the President of the Corporation.

Please address any questions or comments with regard to the foregoing to the attention of the undersigned. Thank you for your cooperation.

Very truly yours,

Michael M. Berzowski

MMB:blt
Enclosures

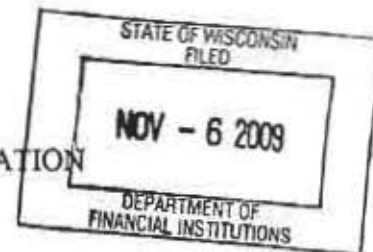
Herzing Educational Foundation, Ltd.
EIN 27-1503981

Attachment to Part II, Line 1
(Articles of Incorporation)

DEPT OF
FINANCIAL INSTITUTIONS
STATE OF WISCONSIN

2009 NOV -2 AM 9:51

HERZING EDUCATIONAL FOUNDATION LTD.
ARTICLES OF INCORPORATION - NON-STOCK CORPORATION



Executed by the undersigned for the purpose of forming a Wisconsin non-stock corporation under Chapter 181 of the Wisconsin Statutes, repealed and recreated by 1997 Wisconsin Act 79:

ARTICLE 1. NAME OF CORPORATION: Herzing Educational Foundation Ltd.

ARTICLE 2. The corporation is organized under Chapter 181 of the Wisconsin Statutes.

ARTICLE 3. NAME OF INITIAL REGISTERED AGENT: Henry G. Herzing.

ARTICLE 4. STREET ADDRESS OF INITIAL REGISTERED OFFICE: Henry G. Herzing, c/o Herzing University, 525 North Sixth Street, Milwaukee, Wisconsin 53203.

ARTICLE 5. MAILING ADDRESS OF INITIAL PRINCIPAL OFFICE: Henry G. Herzing, c/o Herzing University, 525 North Sixth Street, Milwaukee, Wisconsin 53203.

ARTICLE 6. The corporation will not have members.

ARTICLE 7. NAMES AND ADDRESSES OF INITIAL DIRECTORS:

Henry Herzing, Chancellor
Herzing University
525 N. 6th Street
Milwaukee, WI 53203

Peter Heffernan, D.C.
1820 E. Main Street
Waukesha, WI 53186

James Hutton, PhD
Chairman of High Tech
1035 Lake Heather Road
Birmingham, AL 35242

John Bowen, President
Johnson and Wales University
8 Abbott Park Place
Providence, RI 02903

Ava Youngblood, President
Youngblood Associates
4456 E. Ohio Street, Suite 400
Chicago, IL 60611

ARTICLE 8. PURPOSE OR PURPOSES FOR WHICH THE CORPORATION IS ORGANIZED: The corporation is created and shall be operated exclusively for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals as specified in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, within the United States or any of its possessions. No part of the corporate funds shall inure to the benefit of any private individual and no part of the activities of the corporation shall consist

WI - DFI CORP
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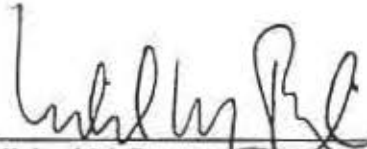
of carrying on propaganda, or otherwise attempting, to influence legislation, or participating in, or intervening in (including the publication and distribution of statements), any political campaign on behalf of any candidate for public office. Notwithstanding any other provision, this corporation shall not conduct or carry on any activities not permitted to be conducted or carried on by any organization which is tax exempt or by an organization to which donations are deductible from taxable income to the extent allowed by the provisions of the Internal Revenue Code of 1986 and other applicable legislation and regulations as they now exist or may hereafter be amended.

ARTICLE 9. DEDICATION OF ASSETS: The assets of the corporation are permanently dedicated for tax exempt purposes.

ARTICLE 10. DISSOLUTION: Upon dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or corresponding sections of any future federal tax code or shall be distributed to the federal government or to a state or local government for public purposes.

ARTICLE 11. PROHIBITED OR RESTRICTED ACTIVITIES. The corporation, in its bylaws, shall set forth certain activities that are prohibited or restricted including, but not limited to, refraining from participation in political campaigns, unjust enrichment of board members, officers or key personnel, not furthering non-exempt purposes and not operating for the primary purpose of conducting trade or business that is not related to its exempt purposes and not engage in activities that are illegal or violate fundamental public policy and will restrict its legislative activities.

ARTICLE 12. NAME AND COMPLETE ADDRESS OF INCORPORATOR: Michael M. Berzowski, Esq., Weiss Berzowski Brady LLP, 700 North Water Street, Suite 1500, Milwaukee, Wisconsin 53202.



Michael M. Berzowski, Incorporator

This Instrument was drafted by:
Michael M. Berzowski

Return to:
Michael M. Berzowski, Esq.
700 North Water Street, Suite 1500
Milwaukee, Wisconsin 53202
Telephone: 414/276-5800
Facsimile: 414/276-0458

Herzing Educational Foundation, Ltd.
EIN 27-1503981

Attachment to Part II, Line 5
(Bylaws)

CERTIFICATE

I, David Brzeczowski, the duly elected, qualified and acting Secretary of HERZING EDUCATIONAL FOUNDATION, LTD., a Wisconsin non-stock corporation, do hereby certify that the foregoing are the By-Laws of this Corporation, duly and regularly adopted by the directors thereof as of December 15, 2009.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of December, 2009.

David Brzeczowski

**HERZING EDUCATIONAL FOUNDATION LTD
BY-LAWS**

ARTICLE I. NAME, SEAL, OFFICES AND PURPOSE.

Section 1. Name. The name of this Corporation is Herzing Educational Foundation Ltd., hereinafter "Corporation."

Section 2. Business Offices. The Corporation may have such principal and other business offices, either within or without the State of Wisconsin, as the Board of Directors may designate or as the business of the Corporation may require from time to time.

Section 3. Registered Office. The registered office of the Corporation may be, but need not be, identical with the principal office in the State of Wisconsin, and the address of the registered office may be changed from time to time by the Board of Directors.

Section 4. Seal. There shall be no seal.

Section 5. Purpose.

A. To be operated exclusively for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals as specified in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, within the United States or any of its possessions. No part of the corporate funds shall inure to the benefit of any private individual and no part of the activities of the corporation shall consist of carrying on propaganda, or otherwise attempting, to influence legislation, or participating in, or intervening in (including the publication and distribution of statements), any political campaign on behalf of any candidate for public office. Notwithstanding any other provision, this corporation shall not conduct or carry on any activities not permitted to be conducted or carried on by any organization which is tax exempt or by an organization to which donations are deductible from taxable income to the extent allowed by the provisions of the Internal Revenue Code of 1986 and other applicable legislation and regulations as they now exist or may hereafter be amended.

B. To provide assistance to worthy and needy students by making available to them:

- (1) Financial gifts, grants, awards, scholarships, fellowships and prizes;
- (2) Such other activities as will result in the advancement of education.

ARTICLE II. LIMITATIONS/RESTRICTIONS ON ACTIVITIES.

The Corporation shall not:

(a) devote more than an insubstantial part of the Corporation's activities to attempting to influence legislation by propaganda or otherwise;

(b) directly or indirectly 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;

(c) have objectives or engage in activities which characterize the Corporation as an "action" organization as defined in Income Tax Regulations Section 1.501(c)(3)-1(3);

(d) nor shall any dividends be paid or net earnings of the Corporation inure, in whole or in part, to the benefit of any private individual;

(e) notwithstanding any other provisions of these By-Laws, the Corporation shall not conduct nor carry on any activities not permitted to be carried on:

(1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 and its Regulations, or as amended from time to time or any successor thereto; or

(2) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 and its Regulations, as may hereafter be amended or any successor thereto;

(f) fail to distribute its income for each taxable year at such time and in such manner so as to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws;

(g) notwithstanding any other provisions of these Bylaws, if the Corporation becomes a private foundation as defined in 509 of the Internal Revenue Code of 1986 as amended, while it is a private foundation, the Corporation:

(1) shall not engage in any act of self dealing as define in Section 4941(d);

(2) shall distribute its income 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;

(3) shall not retain any excess holdings as defined in Section 4943(c);

(4) shall not make any investments in such manner as to subject it to tax under Section 4944;

(5) shall not make any taxable expenditures as defined in Section 4945(d).

(h) retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws;

(i) make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

ARTICLE III. RECEIPT AND USE OF DONATIONS.

Section 1. Receipt of Donations. The Corporation may receive donations from any source in cash or other property acceptable to it. All donations so received together with the income therefrom will be held, managed, administered and paid out for the purposes set forth in Article I, Section 5. The Corporation may accept donations which restrict their uses and purposes, provided such restrictions are within the uses and purposes set forth in Article I, Section 5 and which limit the time, manner, amount or other terms of distributions; but unless otherwise, specifically required, the Corporation may commingle such restricted donations with other assets of the Corporation. The Corporation may use the principal of restricted funds, provided that it first notifies the donor thereof and receives permission to do so.

Section 2. Use of Funds. The Corporation may apply the funds at such times and in such manner and amounts as it determines or as may be required by restricted donations, to the uses and purposes set forth in Article I, or contributions may be made to other charitable organizations to be used within the United States or any of its possessions. For purposes of this paragraph, the term "charitable organizations" shall mean a corporation trust or community trust fund or foundation created or organized in the United States or any of its possession or under the law of the United States, any state, the District of Columbia or any possession of the United States organized and operated exclusively for religious, charitable, scientific, literary or educational purposes or for the prevention of cruelty to children or animals as specified in Section 501(c)(3) of the Internal Revenue Code of 1986 as amended, no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation and which does not participate in or intervene in (including the publishing or distributing of any statements), any political campaign on behalf of any candidate for public office. Any other provisions of these By-Laws notwithstanding, the Corporation shall distribute its income and, to the extent necessary, principal for each taxable year at such time and in such manner as not to become subject to the tax of undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986 as amended or corresponding provisions of any subsequent federal tax laws.

ARTICLE IV. EDUCATIONAL INSTITUTION SELECTION.

It is the intention of the Corporation that the recipients or applicants for financial assistance for the purposes set forth in Article I, Section 5 B shall be limited principally to recipients or applicants enrolling or enrolled in Herzing University courses provided, however, that the student or applicant is enrolled in a degree providing program or career focused program. In its discretion, the benefits provided by the Corporation may be awarded to non-Herzing University recipients or applicants.

ARTICLE V. BOARD OF DIRECTORS.

Section 1. General Powers. The management of the affairs, property and business of the Corporation shall be vested in a Board of Directors. In addition to the power and authority expressly conferred upon it by these ByLaws and the Articles of Incorporation, the Board of Directors may take supplementary lawful action on behalf of the Corporation.

Section 2. Additional Powers. In the management of the affairs, property and business of the Corporation, the Directors shall have all powers and authority necessary or available to carry out the purposes of the Corporation and without limiting the generality of the foregoing, shall have the following powers and authority, all subject, however, to the condition that no power or authority shall be exercised by the Directors in any manner or for any purpose which may not be exercised by an organization which is tax exempt or by an organization to which donations are deductible from taxable income to the extent allowed by the provisions of the Internal Revenue Code in 1986 and other applicable legislation and regulations as they now exist or may hereafter be amended:

- a. To receive the income profits, rents and proceeds of the Corporation's funds.
- b. To purchase, subscribe for, retain, invest and reinvest in securities or other property wherever situated, and whether or not productive or of a wasting nature, and without any requirement for diversification as to kind or amount. The words "securities or other property" as used in these By-Laws shall be deemed to include real or personal property, corporate shares, common or preferred or any other interest in any corporation, association, investment trust, or investment company, bonds, notes, debentures, or other evidences of indebtedness or ownership, secured or unsecured, even though the same may not be legal investments for a Director under the applicable laws; but securities and other property shall not be deemed to include shares or indebtedness of a donor unless they are donated to the Corporation.
- c. To sell for cash or on credit, convert, redeem, exchange for other securities or other property, or otherwise dispose of any securities or other property at any time held by them.
- d. To alter, repair, improve, erect buildings upon, demolish, manage, partition, mortgage, lease, exchange, grant options to lease or to buy and sell or dispose of real property, at public or private sale, and upon such conditions and such terms as to cash and credit as they may deem advisable.

c. To pay all administration expenses of the Corporation and any taxes imposed upon it, and to settle, compromise or submit to arbitration, any claims, mortgages, debts, or damages, due or owing to or from the Corporation to commence or defend suits or legal proceedings, and to represent the Corporation in all suits or legal proceedings.

f. To exercise any conversion privilege or subscription right available in connection with any securities or other property; to consent to the reorganization, consolidation, merger, or readjustment of the finances of any corporation, company or association or to the sale, mortgage, pledge or lease of the property of any corporation, company or association any of the securities of which may at any time be held by them and to do any act, including the exercise of options, the making of agreements or subscriptions, and the payment of expenses, assessments or subscriptions which may be deemed necessary or advisable and to hold and retain any securities or other property which they may so acquire.

g. To vote personally, or by general or limited proxy, any shares of stock and similarly to exercise personally, or by general or by limited power of attorney, any right appurtenant to any securities or other property.

h. To borrow money in such amounts and upon such terms and conditions as shall be deemed advisable or proper to carry out the purpose of the Corporation and to pledge any securities or other property for the repayment of any such loan.

i. To hold part or all of the Corporation's funds uninvested.

j. To employ suitable employees, full or part time or both, accountants, agents, counsel and custodians and to pay their reasonable expenses and compensation.

k. To register any securities held by the Corporation in its name, or, to the extent permitted by law, in the name of a nominee with or without the addition of words indicating that such securities are held in a fiduciary capacity and to hold any securities unregistered or in bearer form.

l. To make, execute and deliver all instruments necessary or proper for the accomplishment of the purpose of the Corporation or of any of the foregoing powers, including deeds, bills of sale, transfers, leases, mortgages, security agreements, assignments, conveyances, contracts, purchase agreements, waivers, releases and settlements.

m. Any other provisions of these By-Laws notwithstanding, the Directors shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws; nor retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws; nor make any investment in such manner as to incur tax liability under Section 4944 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws; nor make any taxable expenditures as

defined in Section 4945(d) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

Section 3. Number. The number of as of the date of the adoption of these Bylaws is five. The number of Directors may be increased to any number from time to time by amendment of this Section pursuant to the unanimous vote of a majority of a quorum of the Board of Directors.

Section 4. Election and Term of Directors. The Board of Directors shall be elected at an Annual Meeting of the Board of Directors for a term of three years, provided, however, that at the initial meeting of the Board of Directors, the Board of Directors shall be divided into two approximately equal groups, the first of which shall serve for a term of two years and the second of which shall serve for a term of three years, it being the intent that by staggering the terms of the Directors, the Corporation will be able to enjoy a greater amount of stability than would otherwise be the case. Upon completion of the initial term of service, the term of the Director shall be for three years. Generally speaking, a Director shall serve for two consecutive terms, although, upon agreement with the Director concerned, a Director's term may be extended for an additional third three-year term and thereafter on a year-to-year basis. In the event that an agreement cannot be reached among the Directors as to which Directors will serve an initial term of either two or three years, the selection will be made by a drawing pursuant to which Directors shall be ranked and then assigned to groups. As previously noted, starting with the lowest number drawn being the first to be assigned to the Directors to serve a two year term and so on.

Section 5. Annual, Regular and Special Meeting. The Board of Directors shall meet annually and other meetings may be held as determined by the Board of Directors. Special meetings of the Board of Directors may be called by the Chair Person, or any two directors, as deemed necessary. Adequate notice must be provided in advance.

Section 6. Place of Meetings. (a) The Board of Directors may hold its meetings, regular or special, at such places, either within or without the State of Wisconsin, as it may determine from time to time.

(b) Any meetings of the Board of Directors may be held by means of conference telephone or similar communications equipment whereby all persons participating in the meeting can hear each other or need each other's communication during the meeting, and such participation shall constitute presence at the meeting. All communication during the meeting is immediately transmitted to each participating Director and each participating Director is able to immediately send messages to all other participating Directors or in any other manner then permitted by Wisconsin Statutes Chapter 181.

Section 7. Adjourned Meetings. A majority of the Directors present, whether or not a quorum, may adjourn any meeting of the Board of Directors to another time and place.

Section 8. Quorum of Directors. A majority of the total number of Directors shall constitute a quorum for the transaction of business. The total number of directors means the number of Directors of the Corporation would have if there were no vacancies.

Section 9. Action of the Board of Directors. The vote of a majority of the Directors when a quorum is present shall constitute an act of the Board of Directors. If the question or action is one upon which a different vote is required by express provision of statute, the Articles of Incorporation or these ByLaws, such provision shall govern the vote on that decision. Each Director present shall have one vote.

Section 10. Action by Written Consent of Directors. Any action required or permitted to be taken at any meeting of the Board of Directors may be taken without a meeting, if a written consent is signed by sixty percent of members of the Board of Directors then in office, and such written consent is filed with the minutes of the Board of Directors. The written action shall be effective when signed by the required number of Directors, unless a different effective date and time are specified in the written consent. All Directors must be notified immediately of the text of the written consent and of its effective date and time.

Section 11. Resignation. A Director may resign at any time by giving written notice to the Board of Directors, the Chair Person or the Secretary of the Corporation. Unless otherwise specified in the notice, the resignation shall take effect upon receipt by the Board of Directors or such officer, and acceptance of the resignation shall not be necessary.

Section 12. Removal of Directors. Any Director may be removed at any time, with or without cause, by the affirmative vote of the quorum of the Board of Directors.

Section 13. Newly Created Directorships and Vacancies. Newly created directorships resulting from an increase in the number of Directors or vacancies occurring in the Board of Directors for any reason except the removal of Directors without cause may be filled by a vote of the majority of the Directors then in office, although less than a quorum.

Section 14. Chairperson. At all meetings of the Board of Directors, the Chairperson of the Board shall preside. If one has not been elected or in his or her absence, a Chairperson chosen by the Directors present at such meetings shall preside.

Section 15. Committees Appointed by the Board of Directors. The Board of Directors may create standing or temporary committees as needed. Such committees may be vested with such powers as the Board may determine by resolution passed by a majority of the full Board of Directors. Committees shall be chaired by a member of the Board of Directors as appointed by the Chairperson of the Board. Other committee members need not be Board members.

Section 16. Compensation. No stated salary shall be paid Directors, as such, for their service, but by resolution of the Board of Directors, a fixed sum and expenses of attendance, if any, may be allowed for attendance at each regular or special meeting of such Board, provided that such compensation does not hinder service to the Corporation.

Section 17. Loans. No loans shall be made by the Corporation to any Director.

ARTICLE VI. COMMITTEES.

Section 1. Committees. The Board of Directors, by resolutions, adopted by a majority of the full Board may appoint such committee or committees as it shall deem advisable and with such rights, powers and authority as it shall prescribe except as otherwise provided by law. Each such committee shall consist of one or more Directors.

Section 2. Tenure. Each member of the committee shall continue as a member thereof until the expiration of the term as a Director or earlier resignation or death unless sooner removed as a member or as a Director.

Section 3. Committee Changes. Committee changes to Board of Directors, with or without cause, may dissolve any committee or remove any members thereof at any time. The Board of Directors shall also have the power to fill vacancies in any committee.

Section 4. Executive Committee. The Board of Directors, by resolution adopted by a majority of the full Board may designate an Executive Committee consisting of one or more Directors. One of the members of the Executive Committee shall be designated as chairman of the Executive Committee. To the extent provided in such resolution, the Executive Committee shall have and may exercise all of the authority of the Board of Directors; provided, however, that the Executive Committee shall not have the authority of the Board of Directors in reference to any matter prohibited by law.

Section 5. Selection Committee. The Selection Committee shall be a standing committee of no less than three persons with at least one member of the Board of Directors on the committee. A Board member shall chair the committee and will recommend to the Board additional members of the Selection Committee who will be volunteers. The criteria for membership of the Selection Committee will be those who have experience, knowledge and commitment to academic achievement in disciplines including, but not limited to, computer technology, nursing, and would not include programs whose purpose is preparation for graduate school. Should any member of the committee resign or terminate their role as a member of the committee, the Chair will recommend replacement to the Board. In connection with the organization of the Corporation, the members of the Selection Committee shall be Peter Heffernan, Ava Youngblood and Amy Chastek.

ARTICLE VII. OFFICERS.

Section 1. Officers. The Officers of the Corporation shall be a Chair/President, Vice-Chair, Secretary and Treasurer. All Officers shall be elected for terms of one year by the Board of Directors. Such Officers shall hold office until his successors are elected and qualified. Any two or more Offices may be held by the same person.

Section 2. Chairperson/President. The Chairperson shall preside at all meetings of the Board of Directors, shall have general supervision of the affairs of the Corporation and shall perform such other duties as are incident to the office. The Chairperson will develop pre-meeting

materials and agendas, reflect the concerns of the Board of Directors, assist the Directors in recruiting Board members and other volunteers, present an evaluation of the organization to the Board, prepare a review of the Directors annually, ensure the Board fulfills all of its responsibilities, fulfill other duties as agreed upon with the Executive Directors and be a spokesperson in the community.

Section 3. Vice Chairperson. During the absence or disability of the Chairperson, the Vice Chairperson shall exercise all of the functions of the Chairperson. The Vice Chairperson shall have such powers and discharge such duties as may be assigned to him or her from time to time by the Board of Directors.

Section 4. Secretary. The Secretary shall issue notices for all meetings, except for notices of special meetings of the Board of Directors which are called by the requisite number of Directors, shall keep minutes of all meetings and the corporate books and shall make such reports and perform such other duties as are incident to the office.

Section 5. Treasurer. The Treasurer shall have the custody of all monies and securities of the Corporation and shall keep regular books of account. The Treasurer shall disburse the funds of the Corporation in payment of the just demands against the Corporation or as may be ordered by the Board of Directors (taking proper vouchers for such disbursements) and shall render to the Board of Directors from time to time as may be required, an account of all transactions undertaken as Treasurer and of the financial condition of the Corporation. The Treasurer shall perform such other duties as from time to time may be assigned by the Board of Directors or the President.

Section 6. Delegation. If any Officer of the Corporation is absent or unable to act and no other person is authorized to act in such Officer's place by the provisions of these ByLaws, the Board of Directors may from time to time delegate the powers or duties of such Officer to any other Officer or any Director or any other person it may select.

Section 7. Vacancies. Vacancies in any office arising from any cause may be filled by a vote of the Board of Directors at any regular or special meeting of the Board on action by written consent.

Section 8. Other Officers. The Board of Directors may appoint such other Officers or agents as it shall deem necessary or expedient. These Officers shall hold their offices, exercise such powers and perform such duties as determined from time to time by the Board of Directors.

Section 9. Loans. No loan shall be made by the Corporation to any Officer.

Section 10. Removal of Officers. The Officers of the Corporation shall hold office until their successors are chosen and qualified. Any Officer or agent elected or appointed by the Board of Directors may be removed at any time, with or without cause, by the affirmative vote of a majority of the whole Board of Directors, but such removal shall be without prejudice to the contract rights, if any, of the person so removed.

ARTICLE VIII.

Fiscal Year. The Corporation's fiscal year shall be from January 1st through December 31st.

ARTICLE IX.

Depositories. The monies of the Corporation shall be deposited in the name of the Corporation in such banks or trust companies as the Board of Directors shall designate, and shall be drawn from such accounts only by check or other order for payment of money signed by such persons, and in such manner, as may be determined by resolution of the Board of Directors.

ARTICLE X.

Notices. Except as may otherwise be required by law, any notice to any Director may be delivered personally or by mail or by electronic mail. If mailed, the notice shall be deemed to have been delivered when deposited in the United States Postal Service, addressed to the addressee at his or her last known address in the records of the Corporation, postage prepaid.

ARTICLE XI.

Exempt Activities. Notwithstanding any other provision of these By-Laws, no Director, Officer, employee, or representative of this Corporation shall take any action or carry on any activity by or on behalf of the Corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code and the regulations promulgated thereunder as they now exist or as they may be amended, or by an organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as they now exist or as they may be amended.

ARTICLE XII.

Indemnification. The Corporation shall, to the fullest extent permitted or required by Sections 181.0871 to 181.0889 of the Wisconsin Non-Stock Corporation Law ("Statute") (all capitalized terms used in this Article XII and not otherwise defined herein shall have the meaning set forth in Section 181.0871 of the Statute) including any amendments thereto (but in the case of any such amendment, only to the extent such amendment permits or requires the Corporation to provide broader indemnification rights than prior to such amendment), indemnify its Directors and Officers against any and all Liabilities, and advance any and all reasonable Expenses, incurred thereby in any Proceeding to which any such Director or Officer is a Party because he or she is a Director or Officer of the Corporation. The rights to indemnification granted hereunder shall not be deemed exclusive of any other rights to indemnification against Liabilities or the advancement of Expenses which a Director or Officer may be entitled under any written agreement, board resolution, the Statute or otherwise. The Corporation may, but shall not be required to, supplement the foregoing rights to indemnification against Liabilities and advancement of Expenses under this

Article XII by purchasing insurance on behalf of any one or more of such Directors or Officers, whether or not the Corporation would be obligated to indemnify against Liabilities or advance Expenses to such Director or Officer under this Article XII. All Expenses incurred in the determination process provided by the Statute by either the Corporation or the Director or Officer, including, without limitation, all Expenses of the entity selected by the Director or Officer to determine his or her right to indemnification, shall be paid by the Corporation.

ARTICLE XIII. CONFLICTS OF INTEREST POLICY.

Section 1. Purpose.

The purpose of the conflict of interest policy is to protect this tax-exempt Corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an Officer or Director of the Corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Section 2. Definitions.

(a) Interested Person. Any director, principal officer or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

(b) Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

(1) An ownership or investment interest in any entity with which the Corporation has a transaction or arrangement.

(2) A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement, or

(3) A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Section 3(b), a person who has a financial interest may have a conflict of interest only if the appropriate governing Board or committee decides that a conflict of interest exists.

Section 3. Procedures.

(a) **Duty to Disclose.** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

(b) **Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing Board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board or committee members shall decide if a conflict of interest exists.

(c) **Procedures for Addressing the Conflict of Interest**

(1) An interested person may make a presentation at the governing Board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

(2) The Chairperson of the governing Board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

(3) After exercising due diligence, the governing Board or committee shall determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

(4) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing Board or committee shall determine by a majority vote of the disinterested Directors whether the transaction or arrangement is in the Corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

(d) **Violation of the Conflicts of Interest Policy**

(1) If the governing Board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

(2) If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing Board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Section 4. Records of Proceedings.

The minutes of the governing Board and all committees with Board delegated powers shall contain:

(a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing Board's or committee's decision as to whether a conflict of interest in fact existed.

(b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement and a record of any votes taken in connection with the proceedings.

Section 5. Compensation.

(a) A voting member of the governing Board who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

(b) A voting member of any committee who jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

(c) No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Section 6. Annual Statements.

Each Director, principal officer and member of a committee with governing Board delegated powers shall annually sign a statement which affirms such person:

(a) Has received a copy of the conflicts of interest policy.

(b) Has read and understands the policy.

(c) Has agreed to comply with the policy.

(d) Understands the Corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Section 7. Periodic Reviews.

To ensure the Corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

(a) Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

(b) Whether partnerships, joint ventures and arrangements with management organizations conform to the Corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Section 8. Use of Outside Experts.

When conducting the periodic reviews as provided in Section 7, the Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing Board of its responsibility for ensuring periodic reviews are conducted.

ARTICLE XIV. BOOKS AND RECORDS.

The Corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of its Board of Directors; and shall keep at its registered office or principal place of business, or at the office of its transfer agent or registrar, a record of its directors, giving the names and addresses of all Directors.

ARTICLE XV. RACIALLY NONDISCRIMINATORY POLICY

The Corporation has a racially nondiscriminatory policy as to all of its activities and purposes and does not discriminate against applicants, students or prospective students on the basis of race, color or national or ethnic origin.

ARTICLE XVI. AMENDMENTS TO BY-LAWS.

These By-Laws may be altered, amended or repealed and new By-Laws may be adopted by a majority vote of a quorum of the Directors unless a By-Law requires a greater number of consenting Directors.

Herzing Educational Foundation, Ltd.
EIN: 27-1503981
Attachment to Part IV

The Herzing Educational Foundation, Ltd. (the "Applicant") was formed to provide higher education opportunity and access to future leaders, digital citizens, thinkers and innovators in the fields of business management, computer technology, nursing, electronics, healthcare, graphic design and public safety, including providing assistance to worthy and needy students by making available to them financial gifts, grants, awards, scholarships, fellowships and prizes to support the advancement of their education at Herzing University, a private university with locations in Akron, Ohio, Atlanta, Georgia, Birmingham, Alabama, Kenosha, Wisconsin, Madison, Wisconsin, Minneapolis, Minnesota, New Orleans, Louisiana, Orlando, Florida, Omaha, Nebraska and Toledo, Ohio.

Past Activities.

The Applicant is newly formed and does not have any past activities.

Present and Future Activities.

The Applicant intends to commence its activities in late 2009 and in 2010. The Applicant intends to (1) increase access to higher education in the fields noted above, (2) provide educational opportunity for students to pursue degree programs, and (3) encourage graduates in the area of subject matter expertise to mentor and support the educational outcomes of future students.

With respect to providing educational opportunity, the Applicant intends to provide scholarships, financial gifts, awards, grants, fellowships and prizes that will result in the support and advancement of education. It is anticipated that awards of the foregoing nature will be need-based or merit-based or based upon a combination of merit and need. The selection criteria for assistance will vary based upon the type of financial assistance requested.

Need-Based Scholarships.

These scholarships will be offered to individuals who have expressed a desire to pursue a career including, but not limited to, business management, electronics, nursing, healthcare, graphic design and public safety, as well as business and computer related education but who do not have the financial resources to acquire post-secondary education. The criteria for financial assistance will be based upon financial need and will include considerations of financial hardship, as well as the student's estimated family contribution as established by the U.S. Department of Education.

Merit-Based Scholarships.

The criteria for merit scholarships will include a student's academics for either high school or post-secondary classes, as well as extracurricular activities and other factors. In the case of continuing students, merit scholarships will require a specified attendance record in addition to academic qualifications.

The criteria for any scholarships funded by a large donors will consider those elements specified by the donor but only to the extent consistent with the Applicant's tax exempt status and will include factors such as a particular geographic area (e.g. inner-city students), type of course to be studied, specific minority status or similarly broad factors.

The Applicant's financial assistance programs will further its exempt purpose of supporting post-secondary education. Treas. Reg. §1.501(c)(3)-1(d)(2) provides that the term "charitable" is used in IRC §501(c)(3) in its generally accepted legal sense and includes the advancement of education.

Treas. Reg. §1.501(c)(3)-1(d)(3) provides that the term "educational" includes the instruction or training of the individual for the purpose of improving or developing capabilities or the instruction of the public on subjects useful to the individual and beneficial to the community. Rev. Rul. 69-2257, 1969-1 CB 151 holds that a non-profit organization formed and operated to award academic scholarships to students for college and university studies qualifies for the tax exemption under IRC §501(c)(3). The ruling emphasizes that selection of scholarship recipients on the basis of scholastic ability irrespective of financial needs does not preclude tax exempt status under IRC §501(c)(3).

The fact that the Applicant's scholarships are limited to a particular group would not preclude its exemption as an educational organization in as much as there is no specific designation of persons eligible for scholarships and the purposes of the Applicant are not so personal, private or selfish in nature as to lack the elements of public usefulness and benefit which are required of organizations qualifying for exemption under IRC §501(c)(3). See Rev. Rul. 56-403, 1956-2 CB 307 (the awarding of scholarships by a foundation solely to undergraduate members of a designated fraternity will not preclude it from qualification under IRC §501(c)(3) as an educational organization).

Herzing Educational Foundation, Ltd.
EIN: 27-1503981
Attachment to Part V

Line 1a:

Name	Title	Mailing Address	Compensation Amount
Henry G. Herzing	Chairperson, President/Director	525 N. Sixth Street Milwaukee, WI 5320333	None
David Brzezckowski	Secretary/Treasurer	525 N. Sixth Street Milwaukee, WI 5320333	None
Ava D. Youngblood	Director	4456 E. Ohio Street, #400 Chicago, IL 60611	None
John J. Bowen	Director	8 Abbott Park Place Providence, RI 02903	None
Peter Heffernan	Director	1820 E. Main Street Waukesha, WI 53186	None
James D. Hutton	Director	1035 Lake Heather Road Birmingham, AL 35242	None

Line 1b – In the future, the Applicant may hire an Executive Director and would likely pay an Executive Director compensation in excess of \$50,000 per year.

It is anticipated that the average hours worked for all of the officers and directors will be on an as-needed basis. Individual biographies for each one of the officers and directors are attached hereto.

Line 2a Henry G. Herzing, Chairperson, President and a Director of Applicant owns through attribution more than 35% of Herzing, Inc. which company operates Herzing University which employs David Brzezckowski (the Secretary/Treasurer of Applicant) as its corporate controller. Ms. Eva D. Youngblood, a Director of Applicant is also a Director of Herzing, Inc.

HERZING EDUCATIONAL FOUNDATION, LTD.

E.I. No. 27-1503981

Attachment to Part V

Line 5a

The Applicant has drafted a Conflict of Interest Policy consistent with the sample IRS Conflict of Interest Policy. A copy of the Applicant's Conflict of Interest Policy is set forth at Article XIII of the Applicant's By-Laws which were adopted by the Board of Directors as of December 15, 2009.

Line 9a

With the exception of Henry G. Herzing, president and director of the Applicant, who owns through attribution in excess of 35% of the common stock of Herzing, Inc., none of the Applicant's officers or directors have any ownership interest in Herzing, Inc. or the Applicant. Herzing, Inc. will provide office space and administrative services to the Applicant without charge. There are no written agreements between Herzing, Inc. and the Applicant.

Henry G. Herzing

Henry G. Herzing is the Chancellor and founder of Herzing University. His academic credentials include: a B.S. in Electrical Engineering from Northwestern University, an M.S. in Electrical Engineering from New Mexico State University, and a M.B.A. from Marquette University. Prior to founding Herzing University in 1965, his experience included Systems Engineering with Litton Industries and serving as Senior Missile Test Officer for the U.S. Navy at White Sands Missile Range.

Mr. Herzing has served as President of Wisconsin Council for Independent Education for fifteen years, President of the National Association of Trade and Technical Schools, and President of the Career Training Foundation. He served four years on the Board of Directors of the National Center for Higher Education Management Systems, a research institution on higher education.

By appointment of the Governor of the State of Wisconsin, Mr. Herzing served on the Wisconsin State Advisory Council on Vocational Education for six years, including a term as Vice-Chairperson. He also served on the Governor's Education Advisory Committee, which functioned as an advisory committee on all aspects of education in Wisconsin.

Elected to the National Accreditation Commission for private career colleges in Canada, he served for four years as its Chairperson.

As a tangible recognition of his contributions to career education, he has received the Community Service Award as well as the Outstanding Member Award from the National Association of Trade and Technical Schools. He has also received the "National Industry Leadership Award" from the National Association of Career Colleges (NACC) in Canada, making him the only person to be so recognized by national career college associations in both the U.S. and Canada.

David P. Brzezczkowski, CPA
N79 W28227 Tourmaline Court
Hartland, WI 53029
Home: (262) 538-0771
Work: (414) 271-8103

BACKGROUND SUMMARY

Financial and Operations manager with over fifteen years of experience in managing the operational functions and accounting systems of an international post secondary educational system, a staffing and temporary help organization, a manufacturing organization as well as various profit and cost centers of a diverse not for profit social services agency.

Major responsibilities and duties include:

Financial Reporting

Financial Planning/Analysis

Budgeting/Forecasting

Re-engineering

Internal Audit Functions

Cash Management

Inventory Management

Manufacturing Cost Analysis

Product/Job Costing

Corporate Income Tax

Staffing/Organizational Analysis

Payroll Management

Capital Structure Analysis

Banking Relationships

Risk Management

PROFESSIONAL EXPERIENCE

HERZING UNIVERSITY - Milwaukee, WI

1996 to Present

Provides postsecondary educational programs from diploma through master degrees in the fields of technology, business, health care, design and criminal justice.

Corporate Secretary/Controller 1996 to Present

Responsible for directing, reviewing and analyzing all the financial activities of the corporation including the preparation of current financial reports, government and accrediting commission financial reporting, as well as incidental and annual audits. Additional responsibilities include analysis of cash flow, capital investments, budgeting, institutional computing needs and human resources management.

MATARAH INDUSTRIES, INC. Milwaukee, WI

1984 to 1996

A \$7 million manufacturer of industrial sorbents and wetted towelettes. Mat3rah is a wholly owned corporation of the Milwaukee Center for Independence, Inc. (MCFI) is a \$10 million human services organization that operates 50 profit or cost centers, programs and business entities. MCFI serves over 2,000 clients at seven different locations in SE Wisconsin.

VP Administration/Controller, Matarah Industries, Inc.

1995 to 1996

Manage the accounting financial and operating services for this manufacturing facility with gross revenues of \$ 7.5 million. Responsible for the management of a \$1.5 million budget and direct supervision of 12 employees.

- Consolidated warehouse operations from 140,000 sq. feet to 100,000 sq. feet saving \$35,000 annually.
- Implemented automated shipping system that increases the quality of shipments, eliminates errors and reduces supply costs and increases customer service and administrative productivity. Estimated savings were \$20,000 annually.
- Implemented new purchasing policies for all materials, services inbound and outbound freight resulting in estimated annual savings of \$24,000.
- Led an administrative team through a six-month project analyzing information flow, communication, and reduction of waste and problem solving. Achievements as a result of this

team included a reduction of receivable days outstanding from 60 to 42.5 and a reduction of slow moving inventories of approximately \$100,000.

Controller

1992 to 1995

Manage the accounting and financial planning, reporting and analysis for this manufacturing facility with gross revenues of \$5 million to \$7 million.

- Led the search, selection and implementation of the organizations first fully integrated management information system, a LAN in a client server environment running on an UNIX platform.
- Led a cross functional team through a search and selection of a new manufacturing facility as well as planning and executing the physical move from three locations to the new facility.
- Managed the start up including capitalization of a second new production line.

Assistant Controller/Billing Manager, MCFI, Inc.

1988 to 1992

- Responsible for preparation and reporting of financial statements and budgets of individual programs, departments, multiple locations and the consolidated organization. Reporting of financial statements and analysis included multiple customers such as the board of directors, lending institutions, external auditors and a number of county, state and federal governmental funding sources.
- Managed the financial operations, inventory and fixed assets at six separate locations.
- Implemented a plan to establish Title 19 billing procedures, analyze all denials of payment, resubmit unpaid invoices and collect any outstanding invoices due to the unforeseen departure of the entire Title 19 billing staff.

Accountant

1986 to 1988

Prepared all general ledger monthly activity and participated in the preparation and analysis of financial statements and other external reporting.

- Developed and implemented an automated system of fixed asset and depreciation reporting.

Accounting & Payroll Clerk (Internship)

1984 to 1986

EDUCATION

CPA Certified Public Accountant, State of Wisconsin, 1989

B.B.A. Accounting, Marquette University, Milwaukee, WI 1986

Computer Literacy's in MS Windows 2000, Office, Outlook, Excel, Word, and Great Plains Dynamics

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Wisconsin Institute of Certified Public Accountants

Southeast WI Great Plains Users Group

REFERENCES

Provided Upon Request

Ava D. Youngblood
President and CEO
Chicago, IL

Ava D. Youngblood is the President and CEO of Youngblood Executive Search, Inc., a company she founded in 2002. She has over 25 years of corporate and recruiting experience. Her company recruits high-impact executive leadership talent for its clients.

Before founding Youngblood Executive Search, Ms. Youngblood was Senior Vice President with the executive search firm of Deborah Snow Walsh, Inc. (DSW, Inc.). She was responsible for business development and maintaining client relationships. Ms. Youngblood successfully expanded the firm's client relationships into the energy, pharmaceutical, technology, telecommunications and insurance industries.

Before DSW, Inc., Ms. Youngblood spent nineteen years in the global energy/petrochemical industry with BP (Amoco). Prior to joining DSW, Inc., Ms. Youngblood was responsible for creating and leading Amoco's Corporate-wide Competitive Intelligence network and providing insightful Competitive Intelligence briefings to senior executive clients for merger & acquisition, investment and portfolio strategy decisions. Her major fields of interest are leadership assessment, competitive strategy development, strategic marketing, organizational change and information technology utilization. Prior to this position, which she held for five years, Ms. Youngblood held positions of increasing responsibility at Amoco in Research and Development, Operations Planning, Logistics, Quality Management, Sales and Marketing, Executive Development, and Strategic Planning.

Ms. Youngblood service on the Board of Trustees of Northwestern University and on the Board of Directors of the Northwestern University School of Engineering Advisory Council, Herzing University, Chicago Communities in Schools, Women Work!, and University of Chicago Graduate School of Business Black Alumni Association. She is the immediate past president of the Northwestern University Alumni Association and past president of the Society of Competitive Intelligence Professionals (SCIP). Ms. Youngblood is a past Director of INROADS/Chicago and past Chairman of the Conference Board's Competitive Analysis Council. She is also a member of the University of Chicago Women's Business Group, National INROADS Executive Alumni Roundtable, National Black MBA Association and former Scout Leader for Holy Angels Cub Pack 3484. In addition to being a frequent speaker, Ms. Youngblood has been featured in the book, *Mother Leads Best*, and numerous magazines including *Business Week*, *Forbes*, *Working Woman* and *Information Technology*.

Ava is a graduate of Northwestern University, where she earned a bachelor's degree in Chemical Engineering, and the University of Chicago, Graduate School of business, where she earned her MBA.

John J. Bowen
University President
Johnson & Wales University
Providence, Rhode Island 02903

John J. Bowen was elected university president in July 2004. Throughout his career, Bowen's leadership has directed Johnson & Wales' success and cemented its commitment to preparing students for professional success through rigorous academics and professional skills, community leadership opportunities and its unique career education model. Bowen oversees more than 16,000 students and approximately 2,000 employees at four domestic campuses. He began his career at J&W in 1974 as a faculty member in the newly established culinary arts program. Early on he helped reaffirm the University's focus on career education by establishing the career development office.

A dedicated community leader, Bowen donates his time and expertise to a number of board affiliations including the executive committee of the Providence Foundation, the governing board of Crossroads Rhode Island and board of directors for the Rhode Island Commodores.

His community involvement and passion for education have led to numerous recognitions including the Special Recognition Award from the Human Relations Commission, The David E. Sweet Award from Leadership Rhode Island, Educator of the Year Award from the American Culinary Federation, the Honneur of Gold Medal from the Academie Culinaire de France and the National Jewish Medical and Research Center of Denver Humanitarian Award. He also serves as a director for Citizens Bank of Rhode Island and Connecticut, a member of the advisory board for The Providence Journal Company, a trustee for the National Restaurant Association Educational Foundation, a trustee for Save the Bay and a board member of the Greater Providence Chamber of Commerce.

J. Peter Heffernan, D.C. DPhCS

1820 E. Main Street • Waukesha, WI 53186
O: (262) 549-4555 • H: (262)369-9939 • C: (414) 899-1100
E-mail: docheffdc@wi.rr.com

EDUCATION

- **High School Diploma**, St. Alphonses High School, Dearborn, MI, 1970
- **Pre-Chiropractic credit**, Western Michigan University, Kalamazoo, MI, 1970-1971
- **Pre-Chiropractic credit**, Michigan State University, Lansing, MI, 1971-1972
- **Bachelor of Science**, Human Biology, Logan College of Chiropractic, Chesterfield, MO, 1975
- **Doctor of Chiropractic Degree**, Logan College of Chiropractic, Chesterfield, MO, 1975

POSTGRADUATE EDUCATION

- Wisconsin Chiropractic Association Spokesperson training program, 1982
- Post graduate Fellowship in Applied Spinal Biomechanical Engineering (A.S.B.E.), 1985
- Certified post graduate instructor for A.S.B.E., 1986-1991
- Certified in spinal trauma, 100 hours, 1995
- Certified in CPR/AED, 1996-present
- L.C.P. (Hon.), Graduate Chiropractic Philosophy Colloquium, Palmer Institute for Professional Advancement, 120 hours, 2003
- Diplomat in Philosophical Chiropractic Standards (DPhCS), International Chiropractic Association and the Council on Chiropractic Philosophy, 300 hours, 2005
- Certified in Chiropractic Nutrition, Wisconsin Chiropractic Association, 40 hours, 2008

PROFESSIONAL LICENSURE

- Certification by the National Board of Chiropractic Examiners, #5928, 1975
- Licensed to practice in the state of Michigan, #2761, 1975
- Licensed to practice in the state of Wisconsin, #1326, 1975

PROFESSIONAL EXPERIENCE

- Private practice in Waukesha, 1975 to present
Upon graduation from Logan College of Chiropractic my wife Roseanne and I moved to Waukesha, Wisconsin with our one year old son, P.J. We opened the Bluemound Chiropractic Life Center on January 15th, 1976. The practice grew to 100 patient visits per day within one year. Over the next several years an associate was added and the practice grew to 500 visits per week. The practice became a Renaissance based practice in 1978 when new patients were accepted only after attending pre-care classes. The practice began to start 100 new patients per month from direct referrals and we quickly reached

Professional Experience, continued

capacity. The practice has sustained itself as a non-advertising, direct referral, family based, non-therapy practice for 33 years. Currently the practice is called Heffernan Chiropractic Clinic. We have two full time chiropractors. The practice integrates segmental specific chiropractic adjustments delivered using the X,Y,Z coordinate system. Adjustments are integrated with rehabilitative spinal exercises, theraball exercises, and yoga classes.

- Renaissance Seminar Instructor, 1979-1981
- Wisconsin Chiropractic Association Member, Public Relations Committee, 1982-1985
- Board Member, Wisconsin Chiropractic Association Board of Directors, 1994-2001
- Executive Director of Applied Spinal Biomechanical Engineering (A.S.B.E), 1986-1991
Prior to resigning this post, A.S.B.E. was being taught by seven instructors in over 60 seminar locations per year. My commitment was 20 weekends per year coupled with the management and maintenance of a full-time practice.
- Life Force Doctor, Recruitment program, Life University, 2009

PROFESSIONAL AFFILIATIONS

- International Chiropractic Association, 1975-present
- Wisconsin Chiropractic Association, 1975-present
- ICA Council on Chiropractic Philosophy, 2004-present
- New York Academy of Science, 1985-1992
- Academy for Research in the Chiropractic Sciences International, Affiliate Member
- Member of Life University Board of Trustees, 2006-present

PROFESSIONAL PUBLICATIONS

- Heffernan, J.P. (1986). The basic principles of magnetic resonance imaging. *Research Forum*, 2, No. 3.
- Aragona, R., Heffernan, J.P. and Spizer, (1990). The application of therapeutic exercises based on the lateral flexion roentgenography to restore biomechanical function. *Chiropractic Research Journal*, 1, No. 4.
- Heffernan, J.P. (1992). The use of stress x-rays in chiropractic clinical practice. *Proceedings of the Conference on Research and Education*.
- Heffernan, J.P. (2004). Understanding the expression of universal intelligence and innate intelligence in transplanted organs. *Proceedings at the ICA Conference on Philosophical Chiropractic Standards*.
- Heffernan, J.P. (2005). Does the philosophy of science congruently give us the 'Why' to explain traditional practice? *Proceedings of The Atheneum DPhCS at the Palmer Institute for Professional Advancement*.
- Heffernan, J.P. (2005). Metaphysics of the mental impulse. *The Philosopher's Quill*, 3, No. 2.

AWARDS

- Foundation of Chiropractic Endowment Program Contributor Award, Palmer College of Chiropractic, 1983
- Designated One of the "Nifty Fifty", Stone Kettering/Ron Pero/Joe Flesia Cancer Study
- Life College Inner Circle Award, 1985
- Life Chiropractic College Ambassador Award, 1992-1994
- Milwaukee Magazine Award, Top 10 Chiropractors chosen by peers, 2002
- Life University Presidential Citation, 2004
- Life University Academy of Fellows Award, 2005

INTERESTS

- Playing golf at Merrill Hills Country Club, Waukesha, Wisconsin
- Practicing the Primary Series in Ashtanga Yoga
- Reading books on philosophy, science and fiction.
- Traveling, I have enjoyed traveling abroad to Ireland, Italy, India and Australia
- Windsurfing

**Introductory Bio
Dr. James D. Hutton
Birmingham, AL**

James D. (Jim) Hutton, Ph.D. Since January 2008, Dr. Hutton has been a Director, Principal, and Executive Chairman of Anthem Education Group (AEG). AEG operates twenty-three career colleges and schools, on ground and online, in fourteen states under the brands of High Tech Institute, Anthem Online, Anthem College, Anthem Institute (formerly The Chubb Institutes), Allied College, and the Bryman School of Arizona. AEG currently enrolls approximately 10,000 students. While not involved in typical day-to-day operations, Dr. Hutton has been an active Chairman and involved in AEG's reorganization, "C" level team building and regulatory/accreditation realignment and relations.

Until January 2008, Dr. Hutton was a Principal, Director, Vice Chairman, and until his semi-retirement in September 2006 was the Chief Executive Officer of Virginia College, Culinard, and the San Diego Golf Academy (SDGA). Along with Ken Horne, Jim Tolbert and a private equity group (Prospect Partners), he co-founded Education Corporation of American (ECA), the owner of Virginia College, Culinard, and SDGA, in 2000. Jim remains ECA's largest minority investor behind majority stockholder Willis Stein Partners. As CEO, Dr. Hutton provided vision and leadership for the nineteen-campus, seven-thousand plus student (at the time of Jim's retirement), approximately one thousand of which were fully "online," ACICS accredited senior college. Prior to being named CEO in December 2004, Jim was the Chief Operating Officer at Virginia College, responsible for academics, administration and all day-to-day operations. From 1995 through 2000 he was both COO and CFO of Virginia College. Although most of ECA's growth has been organic, Dr. Hutton has been heavily involved in several M&A career college transactions and two recapitalizations.

Dr. Hutton began his work in post secondary career education in 1989 as an adjunct night business administration teacher and has been a department chair, academic dean, campus director, CFO, COO, CEO, director, and partner. Jim has taught Strategic Planning, Marketing, Corporate Finance, Business, Accounting, and Public Speaking, as an adjunct professor at The University of Alabama at Birmingham, Bessemer State Technical College, and Phillips Junior

College. Prior to joining the education industry, Jim was a licensed general contractor and real estate broker.

In 1999, Dr. Hutton was elected as a Commissioner for the Accrediting Council for Independent Colleges and Schools (ACICS) and Council on College Accreditation (COCA). Reelected in 2003, Jim served as the 2006 Chairman of the ACICS Board of Directors, completing his six-years of service as a Commissioner in December 2006. In addition to serving as the 2006 ACICS Board Chair, Hutton was the 2004 Chair of COCA, chaired the Business Practices and Financial Review Committees, and also served on the Distance Education and Nominating Committees for the national accrediting agency.

In addition to his service as a Commissioner for the ACICS, Dr. Hutton has served as a member of the Advisory Committee for Private Colleges Alabama Department of Education; the Public Relations and CCAPAC Committees for the Career College Association; is an active ACICS Evaluator; and a Certified Real Estate Broker (CRB™). Jim was listed in the Birmingham Business Journal 1989 "Top 40 Under 40", was formerly a Member of UAB's MBA Alumni Board of Directors, and is a Toast Master CTM™. He has been a public speaking competition winner and won the 1995 Black Belt Tae Kwon Do National Championship. In June of 2009, Jim was elected to the Career College Association's (CCA) Board of Directors and is currently serving a three-year term. He is the Co-Chair of the Health Care Committee for CCA.

Some of Dr. Hutton's presentations include the AUPHA Meeting: "Strategic Issues in Health Care;" CCA Annual Convention: "Financial Responsibility and Strategic Management;" ACICS Workshops: "Dean's Conference--Accreditation Issues;" "Institutional Effectiveness (IEP)" and "Evaluator Chair Training." CCA Leadership Training: "Retention and Student Satisfaction;" and the ACCET Conference: "Strategic Management and Benchmarking."

Publications by Dr. Hutton include: Journal of Health Care Marketing; Health Care Marketing Quarterly; Journal of International Retailing; and Health Care Management Review. He was the 1995 recipient of the UAB Lawrence Reynolds Historical Essay Award. His dissertation coined the phrase "Healthscapes" and researched the impact the tangible health care environment plays on patient satisfaction, quality assessments, and positive customer behavior outcomes.

Academic credentials include a Bachelor's in Business Administration from Faulkner University, with Honors, and an MBA and Ph.D. in Administration-Health Services, specialty track—Health Care Marketing, from The University of Alabama at Birmingham, both summa cum laude.

Herzing Educational Foundation, Ltd.

EIN: 27-1503981

Attachment to Part VI, Line 1

Line 1a The Applicant will award scholarships, grants, gifts, fellowships and prizes to individuals.

Herzing Educational Foundation, Ltd.

EIN: 27-1503981

Attachment to Part VIII,

Line 4a The Applicant does not currently have any fundraising programs in place.

Line 4d All fundraising activities will be for the benefit of the Applicant. The Applicant's fundraising efforts will more likely than not be nationwide and the Applicant will comply with the charitable solicitation laws of each state where it raises funds. The Applicant also intends to solicit governmental grants as well as grants from other tax exempt organizations.

Line 4e The Applicant does not currently maintain nor does it anticipate maintaining any donor advised funds.

Line 11 The Applicant does not intend to solicit property contributions; however, the Applicant may be willing to accept such contributions of real property or vehicles.

Line 15 The Applicant may have a "close connection" with Herzing, Inc. As previously discussed, Henry G. Herzing, the Applicant's President and one of its directors, is the Chancellor and through attribution, the majority shareholder of Herzing, Inc. which operates Herzing University. David Brzezczkowski, the Secretary/Treasurer of the Applicant, is also the corporate controller and Secretary of Herzing, Inc. Ava D. Youngblood also a director of the Applicant and is also a director of Herzing, Inc.

Herzing Educational Foundation, Ltd.

EIN: 27-1503981

Attachment to Part IX A

Line 23 Financial Gifts, Grants, Awards, Scholarships, Fellowships and Prizes.

11/1/10 – 12/31/10
\$35,000

1/1/11 - 12/31/11
\$50,000

1/1/12 – 12/31/12
\$75,000

Herzing Educational Foundation, Ltd.
EIN: 27-1503981
Attachment to Schedule H, Section 1

Line 1a As previously discussed in a narrative to Part IV, the Applicant intends to provide merit scholarships, need-based scholarships and scholarships based upon a combination of merit and need to individuals attending Herzing University.

Line 1b The purpose of the grants, gifts, scholarships, awards and prizes is to encourage individuals from all backgrounds to pursue careers including, but not limited to, in the fields of computer industry, business management, electronics, nursing, healthcare, graphic design and public safety. The financial assistance will be designed to help students make an investment in themselves by providing assistance with the cost of education. The amount of the financial assistance awarded will vary. Based on funding received, the Applicant intends to adjust the amount of financial assistance over time so that the maximum number of students may be assisted without compromising the effectiveness of the financial assistance in providing the amounts necessary to allow an individual to pursue a course of education.

Line 1d The Applicant will publicize its scholarship program to prospective students in Herzing University School Catalogue, on the Applicant's and Herzing, Inc. websites, in the Herzing, Inc. financial aid office and in brochures that are created or approved by the Applicant.

Line 1e To date, no solicitation or announcement materials have been prepared.

Line 1f An application form follows this attachment.

Line 3 As previously discussed in the narrative to Part IV, the Applicant intends to provide three types of financial assistance to students who can show that they will succeed in the programs offered by Herzing University: need-based, merit-based and financial assistance based on a combination of merit and need. Selection criteria for financial need will vary based on the type of scholarship to be awarded; however, all scholarships awarded by the Applicant will require the demonstration of a commitment towards pursuing a degree generating program. The criteria for financial assistance based on financial need will include considerations of financial hardship, as well as the student's estimated family contribution as established by the U.S. Department of Education. The criteria for merit scholarships will include the student's academic record either in high school or post-secondary classes, as well as extracurricular activities and other factors. In the case of continuing students, merit scholarships for financial assistance will require a specified attendance record in addition to academic qualifications.

Line 4a See the response to Schedule H, Section 1, Line 3 above.

Line 4b The number and amount of scholarships and financial assistance awarded annually will be determined based on several factors including the funds available, the number of eligible recipients and the anticipated need for funds to award future financial assistance and scholarships.

Line 4c The amount of each scholarship or financial assistance will be based on several factors including the amount of funds available, the number of eligible recipients and the anticipated need for funds to award future scholarships. However it is expected that scholarships will be at least \$500 per semester.

Line 4d Scholarship students will maintain and renew their award based upon grade point average, by being in good academic standing and by reapplying each academic year.

Line 5 Scholarship funds used for tuition will be sent each semester directly to Herzing University with instructions that the scholarship is only applicable if the student has continued to maintain good academic standing. Also, the University must agree to inform the Applicant when a student is no longer in good academic standing or has dropped below $\frac{1}{4}$ time, in which case the Applicant could avoid sending out a scholarship amount that would have to be returned. If a student withdraws or is no longer attending class and a refund is due to the student, the unused amount of the scholarship award will be returned to the Applicant and used to provide scholarships to other qualified individuals.

Line 6 The Applicant's Board of Directors has established under its Bylaws a Selection Committee of no less than three persons with at least one member of the Board on the Committee. A Board member will chair the Committee and will recommend to the Board additional members of the Selection Committee who will be volunteers. The criteria for membership of the Selection Committee are those who have experience, knowledge and commitment to academic achievement in the discipline set forth in the answer to question 1b. Should any member of the Committee resign or terminate their role as a member of the Committee, the Chair will recommend to the Board a replacement. At the current time, the members of the Selection Committee are Peter Heffernan, Ava Youngblood and Amy Chastek.

2010 Herzing Education Scholarship Application

Displaying 2 of 2

14 4 2

1 1 1 1 1 1 1 1 1 1

Submit date: Dec 29, 2009

Please complete the following:

Last Name	Insert
First Name	Insert
Middle Name	Insert
Telephone Number	Insert
Email Address	Insert

Please complete the following:

Address	Insert
City	Insert
State	Insert
Zip Code	Insert

Are you an employee of Herzing University or an immediate relative (spouse, parent or child) of a Herzing University employee?

- ☐ Yes
☐ No

Educational Data, please complete:

Name of current or last school attended	Insert
Address	Insert
City	Insert
State	Insert
Zip code	Insert

Your federal financial aid number

Number	Insert
--------	--------

Program enrolled in:

- ☐ High School
☐ Diploma
☐ Associate degree
☐ Bachelor degree
☐ Graduate degree
☐ Other Insert

Please list your final or current GPA.

GPA	Insert
-----	--------

Did you graduate?

- ☐ Yes
☐ No
☐ Not Yet

What year did you graduate or are you planning on graduating?

Year of graduation	Insert
--------------------	--------

Please list any that are applicable:

ACT Score	Insert
SAT Score	Insert
Wonderlic Score	Insert
Herzog Admissions Score	Insert

Employer Data: Please list last two employers. Employer #1

Name of Employer	Insert
Address	Insert
City	Insert
State	Insert
Zip	Insert
Phone	Insert
Website	Insert
Supervisor	Insert
Dates of employment	Insert
Job title	Insert
Job duties	Insert

Employer Data: Employer #2

Name of Employer	Insert
Address	Insert
City	Insert
State	Insert
Zip	Insert
Phone	Insert
Website	Insert
Supervisor	Insert
Dates of employment	Insert
Job title	Insert
Job duties	Insert

Please list career-related extracurricular activities in which you have participated.

Insert

Please list any non-career related activities including volunteer work.

Insert

Please list academic honors, civic honors, or awards you have received.

Insert

Please list any professional and honorary society memberships.

Insert

Please describe your ambitions and qualifications as a future productive member in the business, technology, health care, graphic design or public safety fields. Describe your career objectives and how the award of a foundation scholarship would help you attain your objectives. Explain why you want to enter this particular field, explain your career goals, and what this indicates about your character and determination. Your essay should not exceed 250 words.

Insert

By clicking below I hereby certify that all information submitted on this application is true and accurate to the best of my knowledge. By submitting this application, I authorize my college/university to make available to the Herzog Education Foundation information concerning my academic records.

I understand that falsification of any information on this application disqualifies me for any current or future Herzog Education Foundation scholarships. I also understand that all applications will be evaluated on educational achievement, work experience, the essay submission and that scholarship will be awarded based on the essay and financial need. Submission of an application does not guarantee that a scholarship will be awarded.

I understand that in order to maintain the scholarship I must not be on probation or academic warning and I must continue my studies full time with Herzog University; any changes to academic or student status will change my eligibility for the scholarship in future semesters.

Incomplete applications will not be considered.

I agree

Name of person submitting application

Name

Insert

Displaying 2 of 2

1 2

1 2

Weiss

Berzowski

Brady LLP

ATTORNEYS AT LAW

700 North Water St.
Milwaukee, WI 53202-4273
(414) 276-5800
(414) 276-0458 Fax

400 Genesee St., Ste. D
Delafield, WI 53018-1815
(262) 646-5812
(262) 646-3340 Fax

Michael M. Berzowski
mmh@wbb-law.com
Reply to Milwaukee

December 29, 2009

Internal Revenue Service
Post Office Box 192
Covington, Kentucky 41012-0192

RE: Herzing Educational Foundation Ltd.
EIN: 27-1503981

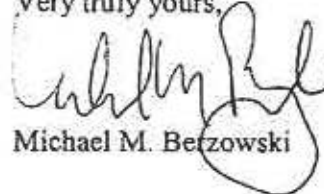
Dear Sir or Madam:

This firm represents Herzing Educational Foundation Ltd., a recently organized Wisconsin non-stock corporation. In that capacity, we are submitting the following documents:

1. Form 1023 Checklist
2. User Fee Payment in the amount of \$750
3. Power of Attorney and Declaration of Representative – Form 2848
4. Application for Recognition of Exemption – Form 1023 and supporting schedules signed by the President of the Corporation.

Please address any questions or comments with regard to the foregoing to the attention of the undersigned. Thank you for your cooperation.

Very truly yours,



Michael M. Berzowski

MMB:blt
Enclosures

Weiss

Berzowski

Brady LLP

ATTORNEYS AT LAW

700 North Water St.
Milwaukee, WI 53202-4273
(414) 276-5800
(414) 276-0458 Fax

400 Genesee St., Ste. D
Delafield, WI 53018-1815
(262) 646-5812
(262) 646-3340 Fax

Michael M. Berzowski
munb@wbb-law.com
Reply to Milwaukee

December 30, 2009

Internal Revenue Service
Post Office Box 192
Covington, Kentucky 41012-0192

RE: Herzing Educational Foundation Ltd.
EIN: 27-1503981

Dear Sir or Madam:

Yesterday we sent the enclosed letter to your office along with all of the materials mentioned in that letter.

In reviewing the filing package this morning, I discovered that the Certificate of the Secretary regarding the Bylaws being a true and accurate copy was not signed. To correct, I have enclosed a copy of a signed Certificate that I would appreciate your inserting into the package of materials previously filed. These Bylaws are not an organizing document as described in the instructions for Form 1023.

Please contact me if you have any questions with regard to this request.

Very truly yours,


Michael M. Berzowski

MMB:blt
Enclosure

POSTMARK

RECEIVED

DEC 30 '09

JAN 04 '10

CINCINNATI
SERVICE CENTER

CERTIFICATE

I, David Brzezowski, the duly elected, qualified and acting Secretary of HERZING EDUCATIONAL FOUNDATION, LTD., a Wisconsin non-stock corporation, do hereby certify that the foregoing are the By-Laws of this Corporation, duly and regularly adopted by the directors thereof as of December 15, 2009.

IN WITNESS WHEREOF, I have hereunto set my hand this 28th day of December, 2009.


David Brzezowski



WEISS
BERZOWSKI
BRADY^{LLP}
ATTORNEYS AT LAW

FACSIMILE
TRANSMITTAL
COVER SHEET

700 North Water Street, Suite 1400
Milwaukee, Wisconsin 53202-4222
Telephone: (414) 276-5800
Facsimile: (414) 276-0458

DATE: August 3, 2010

FAX NUMBER: 626/312-2927

PHONE NUMBER:

FILE NUMBER: 19665-201

DELIVER THE FOLLOWING PAGES TO: Terry Izumi
IRS

FROM: Michael M. Berzowski, Esq.

MESSAGE: Attached is revised Page 1 of Form 2848 for Herzing
Educational Foundation Ltd. as requested by you.

TOTAL PAGES TRANSMITTED (including cover page): 2

ORIGINAL TO FOLLOW: YES x NO

IF YOU DO NOT RECEIVE ALL OF THE PAGES INDICATED, PLEASE CONTACT BONNIE TALBERT AT 414-276-5800 AS
SOON AS POSSIBLE.

IMPORTANT

THE INFORMATION CONTAINED IN THIS FACSIMILE IS CONFIDENTIAL AND MAY ALSO BE ATTORNEY-PRIVILEGED.
THE INFORMATION IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY TO WHOM IT IS ADDRESSED.
IF YOU ARE NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE TO DELIVER IT TO THE
INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY USE, DISSEMINATION, DISTRIBUTION OR COPYING
OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS FACSIMILE IN ERROR, PLEASE
IMMEDIATELY NOTIFY US BY TELEPHONE AND RETURN THE ORIGINAL MESSAGE TO US AT THE ADDRESS ABOVE
VIA THE U.S. POSTAL SERVICE. THANK YOU.

10

Form **2848**(Rev. June 2008)
Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Herzing Educational Foundation Ltd.
525 North Sixth Street
Milwaukee, Wisconsin 53203

Social security number(s)

: :
: :
: :Employer identification
number

27 : 1503981

Daytime telephone number

(414) 276-5800

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Michael M. Berzowski, Weiss Berzowski Brady LLP
700 N. Water St., Ste. 1500, Milwaukee, WI 53202

CAF No. 4000-57024R

Telephone No. 414/276-5800

Fax No. 414/276-0458

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

Robert B. Teuber, Weiss Berzowski Brady LLP
700 N. Water St., Ste. 1500, Milwaukee, WI 53202

CAF No. 0100-15629R

Telephone No. 414/276-5800

Fax No. 414/276-0458

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Qualification as 501(c)(3) entity	1023	Not Applicable

AUG-03-2010 13:03

4142760458

P.002