

FILED EFFECTIVE

Blue Cross of Idaho Foundation for Health, Inc.
Amended and Restated
Articles of Incorporation

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 SECRETARY OF STATE
 STATE OF IDAHO

Effective September 20th, 2017, the articles of incorporation of the Blue Cross of Idaho Foundation for Health, Inc. ("**Foundation**"), are amended and restated in their entirety as follows:

1. Name and Purpose.

1.1 Name. The Foundation's name is "Blue Cross of Idaho Foundation for Health, Inc." [*Idaho Code §§ 30-21-301, 30-21-302, 30-30-202*]

1.2 Purpose. The Foundation is a non-profit Foundation formed exclusively for charitable and educational purposes including, but not limited to, purposes related to the health and wellness of Idaho residents. [*26 U.S.C. § 501; Treas. Reg. § 1.501(c)(3)-1; Idaho Code §§ 30-30-202, 30-30-302*]

2. Organizational Requirements for Federal Tax Exemption.

2.1 Limitations on Activities. The Foundation engages exclusively in charitable and education activities within the meaning of Code Section 501(c)(3), and the Foundation shall not engage in any activity that is prohibited for an organization that is tax-exempt under Code Section 501(c)(3). "**Code**" means the Internal Revenue Code of 1986, as amended from time to time, and references to Code sections include references to the corresponding sections of any future federal tax code. No part of the Foundation's income or net earnings may inure (within the meaning of Code Section 501(c)(3)) to the benefit of any private individual. No substantial part of the Foundation's activities is carrying on propaganda or otherwise attempting to influence legislation. The Foundation does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

2.2 Private Foundation. The Foundation shall comply with Idaho Code § 30-30-105.

2.3 Dissolution. If the Foundation dissolves and any assets remain after the Foundation's liabilities are paid, the Foundation's board of directors shall distribute the remaining assets either (a) for one or more exempt purposes within the meaning of Code Section 501(c)(3), or (b) for a public purpose to the United States, the State of Idaho, an Idaho county government, or an Idaho municipal government. [*Treas. Reg. § 1.501(c)(3)-1(b)(4); Idaho Code §§ 30-30-202*]

3. Governance.

3.1 Members. The Foundation has no members. [*Idaho Code §§ 30-30-202, 30-30-403*]

Blue Cross of Idaho Foundation for Health, Inc.
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3.2 Bylaws. The Bylaws shall provide for the governance and regulation of the internal affairs of the Foundation, including amendment of the Bylaws. *[Idaho Code §§ 30-30-202, 30-30-206]*

3.3 Directors. As further provided in the Bylaws, all corporate powers shall be exercised by or under the authority of, and the business and affairs of the Foundation managed under the direction of, the Foundation's Board of Directors ("**Board**"). The number of directors serving on the Board shall be fixed in accordance with the Bylaws. The directors shall be elected by the existing directors of the Foundation in the manner and for the terms provided in the Bylaws. The majority of the Board shall be employees of Blue Cross of Idaho Health Service, Inc. ("**BCI**"). *[Idaho Code §§ 30-30-202, 30-30-206, 30-30-601, 30-30-603; Blue Cross and Blue Shield Association, Controlled Affiliate License Standards for Charitable Foundations Standard 1]*

4. Limitation of Liability and Indemnification.

4.1 Limitation of Liability.

4.1.1 Directors. No director of the Foundation will be personally liable to the Foundation for monetary damages for any action taken, or any failure to take any action, as a director except liability for: (a) the amount of a financial benefit received by a director to which the director is not entitled; (b) an intentional infliction of harm on the Foundation or the members; (c) approval of a distribution or dividend in violation of a statutory restriction, or (d) an intentional violation of criminal law. *[Idaho Code §§ 30-29-202, 30-29-833, 30-30-202, 30-30-904]*

4.1.2 Officers. No officer of the Foundation will be personally liable to the Foundation for monetary damages for any action taken, or any failure to take any action, as an officer except for liability for: (a) the amount of a financial benefit received by an officer to which the officer is not entitled; (b) an intentional infliction of harm on the Foundation or the members; or (c) an intentional violation of criminal law. *[Idaho Code §§ 30-30-202]*

4.2 Indemnification.

4.2.1 Mandatory Indemnification. The Foundation shall indemnify and advance expenses to any director, officer or other person to the fullest extent of the law for any action taken, or any failure to take any action, as a director, officer or agent of the Foundation, except liability for: (a) the amount of a financial benefit received by the person to which the person is not entitled; (b) an intentional infliction of harm on the Foundation or the members, if any; (c) approval of a distribution or dividend in violation of a statutory restriction, or (d) an intentional violation of criminal law. *[Idaho Code §§ 30-29-202, 30-29-833, 30-30-202, 30-30-626, 30-30-904]*

4.2.2 Additional Indemnification. In addition to the Foundation's indemnification obligations under Section 4.2.1, the Bylaws may oblige or permit the Foundation to provide broader indemnification rights to any person.

4.2.3 Interpretation. If these Amended and Restated Articles or the Bylaws are amended or repealed to restrict indemnification rights, then the broader indemnification rights that existed before the repeal or amendment will govern claims for indemnification that concern events that occurred before the amendment or repeal. *[Idaho Code § 30-30-626]*

4.3 Self-Dealing Restriction. Notwithstanding any other provision of this Section 4, the Foundation may purchase insurance for or indemnify a person only if the Board first determines that the purchase of insurance or the indemnity is not (a) self-dealing within the meaning of Code Section 4941, (b) a taxable expenditure within the meaning of Code Section 4945, (c) an activity that would otherwise incur taxes or other penalties under the Code. *[Code §§ 4941, 4945; Treas. Reg. § 53.4941(d)-2(f)(4)]*


5. Amendments. These Amended and Restated Articles of Incorporation may be amended only with the affirmative vote of a majority of the Board. *[Idaho Code § 30-30-702]*

**Blue Cross of Idaho Foundation for Health, Inc.
Certificate of Amendment and Restatement of
Articles of Incorporation**

1. **Name.** The name of the corporation is Blue Cross of Idaho Foundation for Health, Inc.
2. **Text of Amendments.** The articles of incorporation are amended and restated in their entirety. The text of the amended and restated articles of incorporation is attached to this Certificate of Amendment and Restatement.
3. **Date of Adoption.** The amended and restated articles of incorporation were adopted on September 20th 2017.
4. **Manner of Approval.** The corporation has no members, and the amended and restated articles of incorporation were approved by a sufficient vote of the corporation's directors in the manner required by the Idaho Nonprofit Corporation Act and the corporation's articles of incorporation.
5. **Signature.**

BLUE CROSS OF IDAHO FOUNDATION FOR
HEALTH, INC.

Date: September 20th, 2017

By: 
Name: Mark Kohler
Its: Secretary