



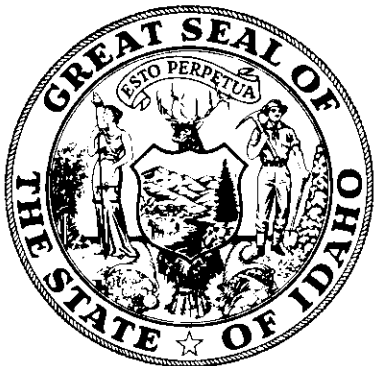
CERTIFICATE OF INCORPORATION  
OF

THE GORDON MacGREGOR FAMILY FOUNDATION, INCORPORATED

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of THE GORDON MacGREGOR FAMILY FOUNDATION, INCORPORATED, duly signed pursuant to the provisions of the Idaho Nonprofit Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated July 11, 19 84.



SECRETARY OF STATE

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Corporation Clerk

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ARTICLES OF INCORPORATION

SECRETARY OF  
STATE

of

SECRETARY OF  
STATE

THE GORDON MacGREGOR FAMILY FOUNDATION, INCORPORATED

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, being natural persons of full age and citizens of the United States and citizens and residents of the State of Idaho, in order to form a corporation and to perpetuate the memories of GORDON MacGREGOR and NELLIE I. MacGREGOR for the purposes hereinafter stated, under and pursuant to the provisions of Chapter 3, Title 30, Idaho Code, the Idaho Non-Profit Corporation Act, and the acts amendatory thereof and supplemental hereto, do hereby certify as follows:

ARTICLE I

The name of the corporation is: THE GORDON MacGREGOR FAMILY FOUNDATION, INCORPORATED. It is a nonprofit corporation.

ARTICLE II

This corporation shall have perpetual existence.

ARTICLE III

The location and post office address of the initial registered office of the corporation shall be 200 Sunrise Rim, Post Office Box 5128, Boise, Idaho, 83705 and the name of its initial registered agent at such address is GORDON MacGREGOR.

#### ARTICLE IV

The exclusive objects and purposes for which the corporation is formed and organized are:

A. This corporation is organized and shall be operated exclusively for religious, charitable, scientific, literary or educational purposes, the prevention of cruelty to children, and no part of the net earnings of this corporation shall inure to the benefit of any private shareholder or individual (except that reasonable compensation may be paid for services rendered to or for the corporation affecting one or more of its purposes); and no substantial part of the activities of this corporation shall be that of carrying on propaganda or otherwise attempting to influence legislation; and this corporation shall not participate in, or intervene in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

B. Subject to and for the accomplishment of the purposes set forth in Paragraph A of this Article, and without any intention to enlarge upon or extend these purposes, but merely by way of illustration or explanation thereof, this corporation may:

(1) Assist charitable, scientific, literary, religious or educational institutions, whether supported wholly or in part by endowment, by donations, or by public taxation.

(2) Promote and encourage the fine arts generally, including painting, sculpturing, music and literature.

(3) Assist programs designed to prevent cruelty to children.

(4) Promote scientific research, for the advancement of human knowledge and the alleviation of human suffering, disease and poverty.

(5) By grants of scholarships, loans, endowments and other means to assist worthy men and women in religious, charitable, scientific, literary and educational programs, and especially to assist those students who are themselves earning a portion of the funds required for their education. However, any individual grant shall be awarded on an objective and nondiscriminatory basis that satisfies the requirements of Section 4945(g) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws. Without limiting in any way the generality of the foregoing, the corporation may make grants directly to a university, college, or a foundation operated by or for the benefit thereof, to be used by such university, college or foundation to assist needy and worthy students in attending such university or college.

(6) To assist in programs for the care of orphans, impoverished, aged, sick, helpless or infirm persons.

(7) Assist and promote programs and research in the causes of ignorance, poverty, delinquency, crime and vice, and the preventing of the operation of such causes and the remedying or ameliorating of the conditions resulting therefrom.

C. Notwithstanding any other provision of these Articles of Incorporation, the corporation shall not conduct or carry on any activities not permitted to be conducted or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

## ARTICLE V

To carry out the objects and purposes enumerated in Article IV hereof, the corporation shall have the following powers:

A. To solicit, accept, collect, receive or hold moneys or property of every kind or nature through gift, bequest or devise, either from private or public sources, for use by this corporation in accordance with the purposes set forth in Article IV of these Articles of Incorporation.

B. To sell, assign, convey, lease, pledge, mortgage or otherwise deal with any of its property.

C. To receive and collect dividends, interest or other income on any of the property held by it.

D. To borrow and lend money and draw, make, accept, endorse, transfer, assign or issue bonds, debentures, notes or other evidence of indebtedness, whether secured by mortgage, deeds of trust, pledge or other form of security.

E. To invest and reinvest its funds or property, through maintenance of margin accounts or otherwise, and generally to invest and expend its funds and property in such manner as, in the judgment of the Board of Directors, will promote its purposes. For investment purposes, the Board of Directors may commingle funds and property received from various donor's gifts, and further, the Board of Directors shall not be held to a higher standard of prudence and care than that applicable to Boards of Directors of commercial corporations.

F. To make gifts, donations, contributions or loans of money or property for the purposes and objects set forth in Article IV of these Articles of Incorporation.

G. To enter into, make, carry out and perform contracts of every kind and nature which may be desirable for the furtherance of the business of the corporation with any person, firm, association, corporation, governmental body or body politic, wherever located.

H. Notwithstanding any other provisions of these Articles of Incorporation, this corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any subsequent federal tax laws).

I. Generally to do and perform all acts necessary or convenient, as principal, agent or otherwise, to attain the objects and purposes set forth in Article IV of these Articles of Incorporation to the same extent that a natural person could do, and which are not forbidden by law or these Articles of Incorporation.

#### ARTICLE VI

This corporation is and shall be authorized to issue but one class of shares of its capital stock, which shall be identified as "capital stock." The total number of shares of capital stock which this corporation shall be authorized to issue

is one thousand (1,000). The aggregate value of the capital stock of this corporation is ONE THOUSAND DOLLARS (\$1,000), the par value of each share thereof being the sum of ONE DOLLAR (\$1.00).

A certificate evidencing one share of capital stock shall serve as a certificate of membership. Each member of the corporation shall be entitled to own and hold only one share of capital stock, and shall be entitled to have and exercise only one vote at meetings of members (stockholders).

A member or holder of capital stock of this corporation, as such, shall not be entitled to receive any dividend or interest or remuneration of any type or nature upon that stock, or by reason of that membership or by reason of owning or holding that capital stock.

The capital stock of this corporation shall be nonassessable, and no stockholder shall be personally liable to creditors for payment of any of the debts, liabilities or obligations of this corporation.

In the event of dissolution or winding up the affairs of this corporation, excepting upon merger or consolidation with a corporation having similar objects and purposes, the assets of this corporation shall be distributed for those purposes set forth in Article IV of these Articles of Incorporation to an organization exempt pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any subsequent federal tax laws); and no assets of this corporation

shall be distributed in any event or at any time to the members or holders of the capital stock of this corporation.

#### ARTICLE VII

The names and post office addresses of each of the incorporators of this corporation and the number of shares of capital stock subscribed by each incorporator are as follows:

<u>Name</u>	<u>Address</u>	<u>Shares Subscribed</u>
GORDON MacGREGOR	1801 S. Roosevelt Boise, Idaho 83705	ONE
NELLIE I. MacGREGOR	1801 S. Roosevelt Boise, Idaho 83705	ONE
CAROL MacGREGOR BETTIS	Warm Springs Avenue Boise, Idaho 83712	ONE

#### ARTICLE VIII

The number of directors constituting the initial Board of Directors shall be three (3) and the incorporators named in Article VII are the persons who are to serve as the initial Board of Directors, to serve until the first annual meeting of shareholders or until their successors are elected and qualify. The number of members of the board of directors may from time to time be increased or decreased, in such manner as may be prescribed by the Bylaws of the corporation; provided, however, that the number of directors of the corporation shall be not less than three nor more than seven. Said Board of Directors shall be



entitled to elect from among its members an Executive Committee to act for said Board, the same to consist of not less than three members. In the event of any increase in the number of directors, the additional directors may be elected by the directors then in office, and the directors so elected shall hold office until the next annual meeting of the members of this corporation, and until their successors are elected and duly qualified. Vacancies on the Board may be filled by the directors then remaining.

#### ARTICLE IX

The corporation shall be governed by and subject to the following requirements in the conduct of its business and affairs:

(1) The corporation 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 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(2) The corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(3) The corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(4) The corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(5) The corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

#### ARTICLE X

The authority is hereby conferred upon the Board of Directors of this corporation to repeal or amend the Bylaws or adopt new Bylaws of this corporation.

#### ARTICLE XI

A director of this corporation shall not be required to be a holder of any of the capital stock of the corporation.

IN WITNESS WHEREOF, the undersigned have hereunto affixed their hands and seals this 30<sup>th</sup> day of June, 1984.

  
GORDON MacGREGOR

  
NELLIE I. MacGREGOR

  
CAROL MacGREGOR BETTIS

STATE OF IDAHO     )  
                              ) ss.  
County of Ada     )

On this 30<sup>th</sup> day of June, 1984, before me, a notary public in and for said state, personally appeared GORDON MacGREGOR and NELLIE I. MacGREGOR, known to me to be the persons whose names are subscribed to the within instrument, and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

James M. Kudo  
Notary Public for Idaho  
Residing in Boise Id

STATE OF IDAHO     )  
                              ) ss.  
County of Ada     )

On this 30 day of June, 1984, before me, a notary public in and for said state, personally appeared CAROL MacGREGOR BETTIS, known to me to be the person who name is subscribed to the within instrument, and acknowledged to me that she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Charles Neil Nelson  
Notary Public for Idaho  
Residing in Boise Idaho