

Address any reply to: 31 Hopkins Plaza, Baltimore, Md. 21201

Department of the Treasury

BAKED-74-1393

District Director

Internal Revenue Service

Date:

In reply refer to:

Case#501129

October-30, 1974 - AU:EBI:113:N.Alt

Telephone: 301-962-4779

▷ The McLean Rotary Club Foundation, Inc.
6630 Elm Street, P. O. Box 428
McLean, Virginia 22101



Dear Applicant:

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

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section ~~509(a)(3)~~.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

(Over)

Form L-178 (Rev. 8-73)

0002-0001

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

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

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

Please keep this determination letter in your permanent records.

Sincerely yours,

Gerald G. Portney
District Director

Your tax-exempt status is predicated upon the understanding that your funds are distributed solely for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to children or animals, or to the Federal Government, or to a State or local government for a public purpose. Evidence to substantiate the exempt nature of your distributions should therefore be maintained in such a manner as to satisfy these requirements.

The effective date of this determination is October 4, 1974.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship if any to members, officers, trustees or donors of funds to you, in order that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, Cumulative Bulletin 1956-2, page 306.)

	Initiator	Reviewer	Director	Assistant Director
Date	10/30/74	11/4/74		

Form **1023**
(Rev. November 1972)
Department of the Treasury
Internal Revenue Service

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

To be filed in the District
in which the organization
has its principal office or
place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that organizations may be treated as described in section 501(c)(3) of the code, and the notice under section 508(b) appropriate to those organizations claiming not to be private foundations within the meaning of section 509(a).

Part I.—Identification (See instructions)

1 Full name of organization
The McLean Rotary Club Foundation, Inc.

2 Employer identification number
(If none, attach Form SS-4)
23-7181710

3(a) Address (number and street)

6830 Elm Street; P. O. Box 428

3(b) City or town, State and ZIP code

McLean, Virginia 22101

4 Name and phone number of person to be contacted

Emory R. Moore, C.P.A. (703)356-5350

5 Month the annual accounting period ends

June

6 Date incorporated or formed

October 14, 1970

7 Activity Codes (see instructions)

602

561

408

Part II.—Organizational Documents (See instructions)

- 1 Attach a conformed copy of the organization's creating instruments (articles of incorporation, constitution, articles of association, deed of trust, etc.).
- 2 Attach a conformed copy of the organization's by-laws or other rules for its operation.
- 3 If the organization does not have a creating instrument, check here (See instructions)

Part III.—Activities and Operational Information (See instructions)

- 1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipt. Attach representative copies of solicitations for financial support.

Contributions from the general public, either by solicitation or by bequest, device, or legacy.

- 2 Describe the organization's fund-raising program and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

To date, the only fund raising activities have been to request contributions from The McLean Rotary Club. It is planned to solicit gifts from Rotarians and their friends and relatives as soon as it has been established that individuals making such contributions can claim an income tax deduction therefor..

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

Emory R. Moore

(Signature)

Director

(Title or authority of signer)

9/28/74

(Date)

Part III.—Activities and Operational Information (Continued)

- 3 Give a narrative description of the activities presently carried on by the organization, and also those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A on page 3 of the instructions.

The McLean Rotary Club Foundation was founded on March 2, 1971, by The McLean Rotary Club in order to further the Club's goals for charitable giving, granting financial assistance to students, or to finance a community service project. Said Foundation has the approval of Rotary International and its blessing.

To date, the Foundation has received the net proceeds of two Rotary Club auctions. These have been deposited in a savings account in a local bank and a small amount of interest has been earned thereon. The present objective is to encourage Rotary members and their friends to channel part of their charitable contributions into the Foundation.

Perhaps, the best method of describing the objectives of the Foundation is to cite an example. During the fiscal year ended June 30, 1974, The McLean Rotary Club undertook to obtain \$5,000.00 as initial funds to start a group foster home in McLean for boys of Fairfax County who could not live at home. These boys are under the jurisdiction of the Fairfax County Juvenile Court. This was done with the assistance and direction of appropriate employees of Fairfax County, Virginia. Said funds were actually raised.

The purpose of the Foundation, which is separate from The McLean Rotary Club, is to have funds available to be used to initiate projects such as the one described above in the future. Simply stated, the Foundation will enable the accumulation of sufficient resources to give financial meaning to the Rotary Club's motto, "Service above self".

The present directors are going to undertake a significant fund raising campaign as soon as the charitable deduction status is established.

Part III.—Activities and Operational Information (Continued)

4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.	(b) Specialized knowledge, training, expertise, or particular qualifications
Robert M. Jackson, Jr. - 7201 Masters Drive Potomac, Maryland 20854	President of packaging firm
Emory R. Moore - 1829 Opalocka Drive McLean, Virginia 22101	C.P.A. in public practice
Robert F. Rosenbaum - 1601 Mary Ellen Court McLean, Virginia 22101	President of company
Wilmer S. Schantz - 6436 Tucker Avenue McLean, Virginia 22101	Attorney, partner in law firm
R. Roland Showalter - 6022 N. 29th Street Arlington, Virginia	Vice-President of moving and storage firm

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

(d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See specific instructions 4(d).) . . . Yes No
If "Yes," please explain.

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

The Foundation was founded by The McLean Rotary Club in 1970. The officers and directors of the Foundation are members of The McLean Rotary Club, and all members of the Foundation having the right to vote for such officers are members of that community service club.

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

Not directly, but as hereinbefore noted, this Foundation is an outgrowth of The McLean Rotary Club and, as such, Rotary International does have some oversight of the use of this Foundation.

7 What assets does the organization have that are used in the performance of its exempt function? (Do not include income producing property.) If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.

None, except a savings account.

Part III.—Activities and Operational Information (Continued)

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?

As noted, the Foundation was organized to enable a significant amount of money to be available for initiating various community service projects, aiding deserving students, or other charitable programs as the Board of Directors may properly select.

(b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? Yes No
If "Yes," please explain and show how the charges are determined.

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

10 Is the organization a membership organization? Yes No

If "Yes," complete the following:

(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues.

Members must be members in good standing of The McLean Rotary Club. There are no dues or fees paid or payable or required to be paid to the Foundation by its members.

(b) Are benefits limited to members? Yes No
If "No," please explain.

(c) Attach a copy of the descriptive literature or promotional material used to attract members to the organization. Do not have as it is a Rotary membership.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? Yes No
If "Yes," please explain.

Part IV.—Statement as to Private Foundation Status (See instructions)

1 Is the organization a private foundation? Yes No

2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box below:

- Definitive ruling under section 509(a)(1), (2), (3), or (4) — complete Part VII.
- Advance or extended advance ruling under section 509(a)(1) or (2) — See Instructions.

3 If question 1 is answered "Yes," and the organization claims to be a private operating foundation, check here and complete Part VIII.

Statement of Receipts and Expenditures, for period ending June 30, 1974

Receipts		
1	Gross contributions, gifts, grants and similar amounts received	1,903.41
2	Gross dues and assessments of members	
3	Gross amounts derived from activities related to organization's exempt purpose	
	Less cost of sales	
4	Gross amounts from unrelated business activities	
	Less cost of sales	
5	Gross amount received from sale of assets, excluding inventory items (attach schedule)	
	Less cost or other basis and sales expense of assets sold	
6	Interest, dividends, rents and royalties	306.54
7	Total receipts	2,209.95
Expenditures		
8	Contributions, gifts, grants, and similar amounts paid (attach schedule)	
9	Disbursements to or for benefit of members (attach schedule)	
10	Compensation of officers, directors, and trustees (attach schedule)	
11	Other salaries and wages	
12	Interest	
13	Rent	
14	Depreciation and depletion	
15	Other (attach schedule)	
16	Total expenditures	
17	Excess of receipts over expenditures (line 7 less line 16)	2,209.95

Balance Sheets		Enter dates	Beginning date	Ending date
			11-1-70	6-30-74
Assets				
18	Cash (a) Interest bearing accounts			
	(b) Other			2,209.95
19	Accounts receivable, net			
20	Inventories			
21	Bonds and notes (attach schedule)		None	
22	Corporate stocks (attach schedule)			
23	Mortgage loans (attach schedule)			
24	Other investments (attach schedule)			
25	Depreciable and depletable assets (attach schedule)			
26	Land			
27	Other assets (attach schedule)			
28	Total assets			2,209.95
Liabilities				
29	Accounts payable			
30	Contributions, gifts, grants, etc., payable			
31	Mortgages and notes payable (attach schedule)			
32	Other liabilities (attach schedule)		None	
33	Total liabilities			
Fund Balance or Net Worth				
34	Total fund balance or net worth			2,209.95
35	Total liabilities and fund balance or net worth (line 33 plus line 34)			2,209.95

Part VI.—Required Schedules for Special Activities (See Instructions)		If "Yes," check here;	And, complete schedule—
1	Is the organization, or any part of it, a school?		A
2	Does the organization provide or administer any scholarship benefits, student aid, etc.?		B
3	Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		C
4	Is the organization, or any part of it, a hospital?		D
5	Is the organization, or any part of it, a home for the aged?		E
6	Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)?		F

Part VII.—Non-Private Foundation Status (Definitive ruling only)

A.—Basis for Non-Private Foundation Status

The organization is not a private foundation because it qualifies as:

	Kind of organization	Within the meaning of	Complete
1	a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	<input checked="" type="checkbox"/>
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	<input checked="" type="checkbox"/>
3	a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	<input checked="" type="checkbox"/>
4	a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	<input checked="" type="checkbox"/>
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	<input checked="" type="checkbox"/>
6	being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.-B
7	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(v)	Part VII.-B
8	normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VII.-B
9	X being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7 and 8, above	Section 509(a)(3)	Part VII.-C

B.—Analysis of Financial Support

Fiscal Year Ends June 30	(a) Most recent taxable year 1974	(Years next preceding most recent taxable year)			(c) Total
		(b) 1973	(c) 1972	(d) 1971	
1 Gifts, grants, and contributions received			971.08	932.33	1,903.41
2 Membership fees received					
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513					
4 Gross income from interest, dividends, rents and royalties	108.57	92.54	73.26	32.17	306.54
5 Net income from organization's unrelated business activities					
6 Tax revenues levied for and either paid to or expended on behalf of the organization					
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule					
9 Total of lines 1 through 8	108.57	92.54	1,044.34	964.50	2,209.95
10 Line 9 less line 3	108.57	92.54	1,044.34	964.50	2,209.95
11 Enter 2% of line 10, column (e) only					44.20
12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See Instructions)					

B.—Analysis of Financial Support (Continued)

13 If the organization's non-private foundation status is based upon:

- (a) Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period exceed the amount shown on line 11.
- (b) Section 509(a)(2).—With respect to the amounts included on lines 1, 2, and 3, attach a list for each of the above years showing the name of and amount received from each person who is a "disqualified person."
 With respect to the amount included in line 3, attach a list for each of the above years showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization exceeded \$5,000. For this purpose, "payor" includes but is not limited to any organization described in sections 170(b)(1)(A)(i) through (vi) and any government agency or bureau.

C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)

1 Organizations supported by applicant organization:	
Name and address of supported organization	Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of sections 509(a)(1), or (2)?
The Rotary Club of McLean - (part of Rotary International, Chicago, Ill.) P. O. Box 561, McLean, Virginia 22101	Yes

2 What does the applicant organization do to support the above organizations?

Applicant organization is the means for accumulation and distribution of funds to carry out projects of The McLean Rotary Club. A more detailed explanation of the nature and criteria of these projects is set forth in the accompanying letter.

3 In what way do the supported organizations operate, supervise, or control the applicant organization, or in what way are the supported and applicant organizations operated in connection with each other?

The McLean Rotary Club elects the Directors of the applicant organization. As hereinbefore stated, this organization is organized specifically to give financial support to the primary charitable objectives of Rotary International.

4 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he is a manager) or by an organization which is not described in section 509(a)(1) or (2)? Yes No

If "Yes," please explain.

SCC 12-3M-7-16-65

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION
OFFICE OF THE CLERK

RICHMOND, VA. 23209

\$ 10,00

August 14, 1972

RECEIVED OF

Mr. E. Kendall Stock
Schantz, Stock and Marshall
P.O. Box 328
1427 Dolley Madison Blvd.
McLean, Virginia 22101

Ten and no/100----- DOLLARS

FOR The McLean Rotary Club Foundation, Inc.

on account of fees in connection with articles filed by the above corporation:

Filing Fee, \$5.00; Charter Fee, \$ ----- ; Recording Fee, \$5.00

The certificate of Amendment

was issued and admitted to record in this office on the date above written.

William C. Young

Clerk of the Commission

ARTICLES OF AMENDMENT
OF THE ARTICLES OF INCORPORATION OF
THE McLEAN ROTARY CLUB FOUNDATION, INC.

1. On September 4, 1974, in a meeting, the Board of Directors of the McLean Rotary Foundation, Inc., by a vote of at least two-thirds (2/3) of the Directors in office, adopted the following proposed amendment of its Articles of Incorporation:

Article Seventh: The first paragraph is omitted and in its place the following is inserted therein:

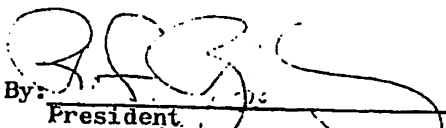
SEVENTH: The number of directors of the Corporation shall be five (5), at least three of whom shall be members of the Rotary Club of McLean and the names of the directors who shall assist until the first annual meeting or until their successors are duly chosen and qualified are:


2. There are no members of the Corporation.

EXECUTED in the name of the Corporation by its President and its Secretary who declare under the penalties of perjury that the facts stated therein are true.

Dated: September 4, 1974.

THE McLEAN ROTARY CLUB FOUNDATION, INC.


By: _____
President



Secretary

SCHANTZ, STOCK,
MARSHALL AND WALMA
ATTORNEYS AT LAW
P. O. BOX 320
SUITE 210
6840 OLD DOMINION DR.
MCLEAN, VIRGINIA 22101

ARTICLES OF AMENDMENT
OF THE ARTICLES OF INCORPORATION OF
THE MCLEAN ROTARY CLUB FOUNDATION, INC.

1. On August 1, 1972, in a meeting, the Board of Directors of the Corporation, by a vote of at least two-thirds of the Directors in office, adopted the following proposed amendment of its Articles of Incorporation.

ARTICLE THIRD, Sub-Paragraph (1): omit the word "benevolent" and state as follows: "to accept gifts, bequest's, devices, legacies or other contributions for educational and charitable uses or purposes."

ARTICLE FIFTH, Section 4. to be added as follows: "This Corporation is not a private foundation."

2. There are no members of the Corporation.

EXECUTED in the name of the Corporation by its President and its Secretary who declare under the penalties of perjury that the facts stated therein are true.

DATED: August 8, 1972.

THE MCLEAN ROTARY CLUB FOUNDATION, INC.

BY: R. B. C. Smith
PRESIDENT

and S. Fendell Stock
SECRETARY

ARTICLE V

AMENDMENTS

Section 1.

By-laws may be amended by a majority vote of those members present at any regular meeting or at any special meeting called for that purpose.

Section 2.

Neither these by-laws nor any amendments thereto shall become effective until approved by Rotary International.

A LAW ADOPTED THIS 2nd DAY OF March, 1911.

R. Roland Showalter
PRESIDENT

J. H. [unclear]
SECRETARY

ARTICLE V
AMENDMENTS

Section 1.

These by-laws may be amended by a majority vote of those members present at any regular meeting or at any special meeting called for that purpose.

Section 2.

Neither these by-laws nor any amendments thereto shall become effective until approved by Rotary International.

BY-LAWS ADOPTED THIS 2nd DAY OF March, 1971.

R. Roland Showalter
PRESIDENT

W. H. H. H.
SECRETARY

AMENDMENT TO THE
BY-LAWS OF
THE McLEAN ROTARY CLUB FOUNDATION, INC.

The by-laws of the McLean Rotary Club Foundation, Inc., are hereby amended at a special meeting of the Board of Directors on the 4th day of September, 1974, a majority of those members present voting in favor of the following amendment:

Article IV, Section 1, is deleted and in its place the following is inserted:

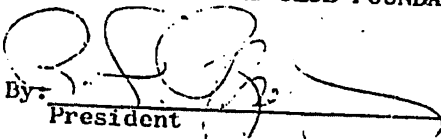
"ARTICLE IV

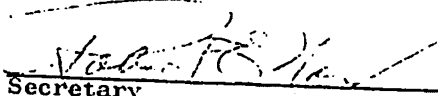
BOARD OF DIRECTORS

Section 1. The Board of Directors shall consist of five (5) members, at least three (3) of whom shall be members of the McLean Rotary Club, elected by the Board of Directors of the McLean Rotary Club."

Dated: September 4, 1974.

THE McLEAN ROTARY CLUB FOUNDATION, INC.


By: _____
President


Secretary

SCHANTZ, STOCK,
MARSHALL AND WALMA
ATTORNEYS AT LAW
P. O. BOX 328
SUITE 210
6849 OLD DOMINION DR.
MCLEAN, VIRGINIA 22101

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

✓ AT RICHMOND,
August 14, 1972

The accompanying articles having been delivered to the State Corporation Commission on behalf of
The McLean Rotary Club Foundation, Inc.

and the Commission having found that the articles comply with the requirements of law and that all required fees have been paid, it is

ORDERED that this CERTIFICATE OF AMENDMENT be issued, and that this order, together with the articles, be admitted to record in the office of the Commission; and that the corporation have the authority conferred on it by law in accordance with the articles, subject to the conditions and restrictions imposed by law.

Upon the completion of such recordation, this order and the articles shall be forwarded for recordation in the office of the clerk of the Circuit Court of Fairfax County

STATE CORPORATION COMMISSION
By *N. B. Hooker*
Commissioner

VIRGINIA:

In the Clerk's Office of the Circuit Court of Fairfax County

The foregoing certificate (including the accompanying articles) has been duly recorded in my office this 26th day of Aug, 1972 and is now returned to the State Corporation Commission by certified mail.

W. B. [Signature]
Clerk

ARTICLES OF INCORPORATION
OF
THE MCLEAN ROTARY CLUB FOUNDATION, INC.

This is to certify that we do hereby associate ourselves to establish a corporation not organized for profit, in which no capital stock is required or to be issued, under and by virtue of Title 13.1, Chapter 2, Code of Virginia, 1950, as amended, for the purposes and under the corporate name, hereinafter mentioned, and to that end we do, by our certificate, set forth as follows:

FIRST: The name of this corporation shall be THE MCLEAN ROTARY CLUB FOUNDATION, INC.

SECOND: The location of its principal office for the transaction of its business shall be c/o R. Roland Showalter, 8600 Leesburg Pike, McLean, Virginia 22101.

THIRD: The purpose or purposes for which said Corporation is formed are:

(1) To accept gifts, bequests, devises, legacies or other contributions for educational, charitable or benevolent uses or purposes:

(2) To encourage and promote the well-being of mankind, regardless of race, creed or color;

(3) To expend, contribute, disburse and otherwise handle and dispose of the funds and property of this Corporation for such purposes, either directly or by contribution to other agencies, organizations or institutions organized for one or more of such purposes. Income for each taxable year shall be distributed at such time and in such a manner as not to subject the Corporation to taxes for failure to distribute income.

In the furtherance of the purposes for which this Corporation is formed, but not in limitation thereof, the directors may:

(1) Accept any gift, bequest, device, legacy or other contribution for the purposes of this Corporation with or without any condition or limitation as to the application thereof, except that no such condition or limitation shall be inconsistent with the purposes and limitations hereof, and the directors and officers may decline to accept any gift, bequest, device, legacy or other contribution for any reason which, in their absolute discretion, they may deem sufficient;

(2) Acquire and retain every kind of property, real, personal and mixed, and every kind of security, and invest and reinvest any of the funds of this Corporation;

(3) Give or lend money to worthy students to assist them financially while they are enrolled in an educational institution;

(4) Furnish assistance to the sick, crippled, aged and helpless who are in need;

(5) Assist charitable and educational institutions, organizations and activities, whether supported wholly or in part by private donations or public funds.

FOURTH: The post-office address of the initial registered office is 10560 Main Street, Fairfax, Virginia, 22030. The name of the County in which the initial registered office is located is the County of Fairfax. The name of its initial registered agent is ALPHONSE J. AUDET, JR. who is a resident of Virginia and a member of the Virginia State Bar, and whose business address is the same as the registered office of the Corporation.

FIFTH: Section 1. No part of the income or principal of this Corporation shall be applied for any purpose which could constitute a "Prohibited Transaction" as defined in Section 503 (c) of the Internal Revenue Code (as the same now exists or may be hereafter amended), and no part of the activities of this Corporation shall be carrying on propaganda, or otherwise attempting to influence legislation, and this Corporation shall not

participate or intervene in any political campaign on behalf of any candidate or public office.

Section 2. None of the funds or property of this Corporation may be used in any form or manner for the benefit of any member of the Corporation or any such member, director, or officer, nor may any of said funds or property be used for the personal benefit of any officer, director or shareholder of any corporation or association or any person or his family donating funds or property to this Corporation.

Section 3. This Corporation shall be prohibited from engaging in any act of self-dealing, from retaining any excess business holdings, from making any investments which jeopardize its charitable purpose and from making any taxable expenditures.

SIXTH: All property and funds of this Corporation at the time of dissolution shall be paid over to such corporations, trusts, funds or foundations as may be selected by the directors of this Corporation and which have been recognized as exempt under the provisions of Section 501 (c) (3) of the Internal Revenue Code (as the same now exists or may hereafter be amended) by the Commissioner of Internal Revenue (or such other public officer as may be serving in that capacity), provided that the officers and directors of this Corporation shall have obtained from the recipient an agreement in writing that any amount so received shall be applied exclusively to charitable or educational purposes.

SEVENTH: The number of initial directors of the Corporation shall be five (5) all of whom shall be members of the Rotary Club of McLean, Inc., and elected annually by the Board of Directors of the Rotary Club of McLean, Inc. The names of the directors who shall assist until the first annual meeting or until their successors are duly chosen and qualified are:

NAME	ADDRESS
R. ROLAND SHOWALTER	8600 Leesburg Pike McLean, Virginia 22101
WILLIAM M. STELL	6819 Elm Street McLean, Virginia 22101
E. KENDALL STOCK	1427 Dolley Madison Boulevard McLean, Virginia 22101
STAN KENNEDY	1387 Chain Bridge Road McLean, Virginia 22101
VIRGIL J. HARRIS	1245 Beverly Road McLean, Virginia 22101

EIGHTH: The Corporation is not authorized to issue stock or have members.

NINTH: The duration of the Corporation shall be perpetual.

IN WITNESS WHEREOF, we have heretunto subscribed our names this 8th day of October, 1970.

R. Roland Showalter (SEAL)
R. ROLAND SHOWALTER

William M. Stell (SEAL)
WILLIAM M. STELL

E. Kendall Stock (SEAL)
E. KENDALL STOCK

Stan Kennedy (SEAL)
STAN KENNEDY

Virgil J. Harris (SEAL)
VIRGIL J. HARRIS

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

AT RICHMOND,
October 14, 1970

The accompanying articles having been delivered to the State Corporation Commission on behalf of

The McLean Rotary Club Foundation, Inc.

and the Commission having found that the articles comply with the requirements of law and that all required fees have been paid, it is

ORDERED that this CERTIFICATE OF INCORPORATION be issued, and that this order, together with the articles, be admitted to record in the office of the Commission; and that the corporation have the authority conferred on it by law in accordance with the articles, subject to the conditions and restrictions imposed by law.

Upon the completion of such recordation, this order and the articles shall be forwarded for recordation in the office of the clerk of the Circuit Court of Fairfax County

STATE CORPORATION COMMISSION

By

[Handwritten Signature]

Chairman

VIRGINIA:

In the Clerk's Office of the Circuit Court of Fairfax County

The foregoing certificate (including the accompanying articles) has been duly recorded in my office this 14th day of October 1970 and is now returned to the State Corporation Commission by certified mail.

[Handwritten Signature]
Clerk

BY-LAWS
of
THE MCLEAN ROTARY CLUB FOUNDATION, INC.

ARTICLE I

MEMBERS

The membership in this Foundation shall be limited to, and shall consist of, all the active and senior active members in good standing of the Rotary Club of McLean in the State of Virginia.

ARTICLE II

MEETINGS

Section 1.

The annual meeting for the transaction of such business as may be necessary or advisable shall be held not later than the first day of March of each year. Notice of the time and place for holding such meeting shall be given the members not less than one week prior to the holding of such meetings, in such manner as the Board of Directors may order.

Section 2.

Special meetings may be held at any time on the call of the President or by order of the Board of Directors, or on the written request of two (2) members. Notice of the time, place and object of such meetings shall be given to the members in such manner as the President or the Board of Directors may order.

Section 3.

A quorum for the holding of any meeting shall be a majority of the members.

Section 4.

Any meeting may be adjourned from time to time until its business is completed; and the members present at any meeting or any adjourned meeting, if less than a quorum, may adjourn from time to time until a quorum is present.

ARTICLE III

OFFICERS

Section 1.

The officers shall consist of a President, Vice President, a Secretary, a Treasurer, and such other officers as the Board of Directors may establish from time to time.

Section 2.

All officers shall be elected officers of the club or members of the Board of Directors

Section 3.

The officers shall perform such duties as are ordinarily and customarily incumbent upon their positions, and such other duties as may from time to time be determined by the Board of Directors. All checks and drafts shall be signed by the President or Vice President, and countersigned by the Treasurer or Secretary.

ARTICLE IV

BOARD OF DIRECTORS

Section 1.

The Board of Directors shall consist of the duly elected qualified and acting Board of Directors of the Rotary Club of McLean, Virginia.

Section 2.

The Board of Directors shall have the entire and complete control and management of the Foundation, except as to such matters as by statute must be submitted to the members.

Section 3.

The Board of Directors shall hold such meetings, either regular or special, at such time and place as it shall determine and upon such notice as it may provide.

Section 4.

The Board of Directors may authorize such committee to carry on the functions and to achieve the purposes of the Foundation as it may desire, and may provide for their appointment, functions and duties.

In accordance with the provisions of Treasury Decision 7052 as published in Federal Register on July 14, 1970, the McLean Rotary Club Foundation, Inc. which is applying for recognition of Section 501(c)(3) status, hereby submits this statement that it is not, nor will be, operated as a private foundation as defined in the Tax Reform Act of 1969.

AFFIDAVIT

The undersigned, as the fully authorized principal officer and manager of the The McLean Rotary Club Foundation, Inc. declares that there is a reasonable basis in law and in fact for the statement that the organization is not a private foundation; and to the best of the knowledge and belief of such officer and manager the information submitted is complete and correct.

R. Roland Showalter
(Signature)

President
(Title)

The Rotary Club of McLean



P.O. BOX 561

McLEAN, VIRGINIA 22101

March 5, 1973

Mr. Wilmer
Internal Revenue Service
P. O. Box 538
Baltimore, Maryland 21203

RECEIVED

Re: AU:FAI:1130:GLW

MAR 7 1973

Dear Mr. Wilmer:

District Director of Internal Revenue
FIELD AUDIT GROUP 1150
BALTIMORE

At long last I am hopefully enclosing the necessary information to complete the tax exemption for the McLean Rotary Club Foundation, Inc.

Todate, the proceeds of two public auction which have been held by the McLean Rotary Club, are the only source of income for the Foundation, and todote no expenses have been incurred.

The physical year of the McLean Rotary Club will be February 28.

In accordance with your request, we are enclosing the statement that the Foundation is not a private Foundation and also the correction in the amendment of the Articles of Incorporation.

I am also enclosing a copy of our Identification Number, as well as a copy of the incorporation of the Rotary Club of McLean.

I sincerely hope that these documents will inable you to complete your file as required.

Sincerely yours,

R. Roland Showalter

R. ROLAND SHOWALTER
PAST PRESIDENT

RRS:lpc
Encls.

*8600 Leesburg Pike
McLean, Virginia 22101*

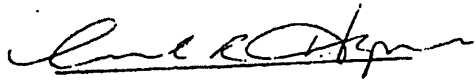


Service Above Self

0002 0029

RESOLVED, that on September 28, 1984 at a meeting duly called and at which a quorum was present, the Board of Trustees of the McLean Rotary Foundation unanimously voted to adopt the attached By-Laws of the Foundation usbject to the approval of the Internal Revenue Service. It was further resolved that Treasurer, Ted Gray, would submit the By-Laws to the IRS requesting appropriate notification of their approval.

McLean, Virginia

A handwritten signature in cursive script, appearing to read "Conrad R. Harper".

Conrad R. Harper, Secretary

NEW
By LAWS.

BYLAWS
of
THE MCLEAN ROTARY CLUB FOUNDATION
As adopted Sept. 28, 1984

ARTICLE I

Name

Section 1. The name of this organization is The McLean Rotary Club Foundation, Inc. (incorporated October 14, 1970, and amended August 14, 1972, as filed and accepted by the State Corporation Commission, Commonwealth of Virginia).

ARTICLE II

Purpose

Section 1. The McLean Rotary Club Foundation, Inc., is organized for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code and as set forth in the articles of incorporation, as amended.

ARTICLE III

Membership

Section 1. The membership of this organization shall be the persons who shall from time to time be members of The Rotary Club of McLean, Virginia.

ARTICLE IV

Directors

Section 1. There shall be a Board of Directors who shall constitute the governing body of and have control and management of the affairs and funds of the Foundation.

Section 2. No member of the Board of Directors of The Rotary Club of McLean (except the immediate past president of said Rotary Club of McLean) shall serve concurrently as a member of the Board of The McLean Rotary Club Foundation.

Page 2

Directors (continued)

Section 3. The Board of Directors shall have the power to devise formulae, or other methods, of restricting the use of the Foundation's funds, provided that such action does not contradict specific requests of donors, and provided that such action is documented by a resolution of the Board and filed with the minutes of the Board of Directors; and furthermore, that the use of funds in all instances and respects is in conformity with the Foundation's tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

Section 4. Foundation Directors, who shall be five in number, shall be elected by a majority vote of the Board of Directors of The Rotary Club of McLean at a meeting held for that purpose no earlier than January 1 and no later than March 31 of the calendar year in which the newly elected directors shall assume office.

Section 5. With the exception of the immediate past president of The Rotary Club of McLean, who shall serve for 1 year only, the term of office as a Foundation Director shall be for 2 years, beginning July 1. Elections to the Board of Directors of the Foundation shall be conducted in such manner as to elect two new members and the immediate past president annually. The Foundation directors shall be notified in writing within 7 days of their election by the Club secretary.

Section 6. Within 30 days of the election, the incumbent past president of the Foundation board shall call a meeting of the two incumbent directors and three directors-elect for the purpose of electing the following officers for 1 year: president, vice president, secretary, and treasurer. The incoming immediate Club past president shall hold no office in the Foundation.

Page 3

Directors (continued)

Section 7. All vacancies among directors, however occurring, shall be filled by a majority vote of the Board of Directors of The Rotary Club of McLean.

Section 8. The property and business of the Foundation shall be managed by its Board of Directors. In addition to the powers and authority by the bylaws expressly conferred upon them, the Board may exercise all such powers of the corporation, and do all such lawful acts and things as are within the powers of the Foundation to do.

Section 9. Except as hereinabove provided, the Board of Directors of this Foundation may adopt such rules and regulations for the conduct of their meetings and the management of the operations and activities of the corporation as they may deem appropriate.

Section 10. Regular meetings of the Board of Directors shall be held not less than four times per year and at a time and place to be determined by the Board. Special meetings of the Board may be called by the President, and special meetings may be called upon the request of two members of the Board, provided written notice is mailed to the Board and postmarked not less than 5 days in advance.

Section 11. At meetings of the Board of Directors a majority of the Directors shall constitute a quorum. A minimum of three directors is required to approve or disapprove an action to be taken by the Foundation.

FOUNDATION OFFICERS

Section 1. President. It shall be the duty of the President to preside at the meetings of the Board of Directors and perform such other duties as ordinarily pertain to that office.

Page 4

Officers (continued)

Section 2. Vice President. It shall be the duty of the Vice President to preside at the meetings in the absence of the President and to perform such other duties as ordinarily pertain to that office.

Section 3. Secretary. It shall be the duty of the Secretary to keep records, preserve the minutes of all meetings, supply the President of The Rotary Club of McLean a copy of such minutes in order that the membership may be kept informed of the activities and actions of the Foundation, to record attendance at the meetings, and such other duties as ordinarily pertain to that office.

Section 4. Treasurer. It shall be the duty of the Treasurer to have custody of all the funds, accounting for same at least annually, and at any other time upon the request of the Board of Directors. The Treasurer shall deposit all funds in a bank to be named by the Board and shall have the responsibility of filing the annual State Corporation Commission registration statement and Form 990 with the Internal Revenue Service. The Treasurer shall also perform any other duties that ordinarily pertain to that office.

Section 5. Term of office of Foundation officer shall be for 1 year, effective July 1.

ARTICLE VI

Amendments

Section 1. These bylaws may be amended by unanimous vote of the members of The Rotary Club of McLean, who are in attendance, at any annual meeting, or special meeting, a quorum being present, without prior notice of the proposed amendment, or at such a meeting by a vote of two-thirds of all members present, if notice of the proposed amendment shall have been mailed to each member not less than 10 days before such meeting.

Page 5

Fiscal year .

ARTICLE VII

Fiscal year

Section 1. The fiscal year shall begin July 1.

OLD
By-LAWS

BY-LAWS
of
THE MCLEAN ROTARY CLUB FOUNDATION, INC.

ARTICLE I
MEMBERS

The membership in this Foundation shall be limited to, and shall consist of, all the active and senior active members in good standing of the Rotary Club of McLean in the State of Virginia.

ARTICLE II
MEETINGS

Section 1.

The annual meeting for the transaction of such business as may be necessary or advisable shall be held not later than the 31st day of March of each year. Notice of the time and place for holding such meeting shall be given the members not less than one week prior to the holding of such meetings, in such manner as the Board of Directors may order.

Section 2.

Special meetings may be held at any time on the call of the President or by order of the Board of Directors, or on the written request of two (2) members. Notice of the time, place and object of such meetings shall be given to the members in such manner as the President or the Board of Directors may order.

Section 3.

A quorum for the holding of any meeting shall be a majority of the members.

Section 4.

Any meeting may be adjourned from time to time until its business is completed; and the members present at any meeting or any adjourned meeting, if less than a quorum, may adjourn from time to time until a quorum is present.

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BOARD OF DIRECTORS

Section 1.

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Section 2.

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Section 3.

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Section 4.

The Board of Directors may authorize such committee to carry on the functions and to achieve the purposes of the Foundation as it may desire, and may provide for their appointment, functions and duties.

ARTICLE V
AMENDMENTS

Section 1.

These by-laws may be amended by a majority vote of those members present at any regular meeting or at any special meeting called for that purpose.

Section 2.

Neither these by-laws nor any amendments thereto shall become effective until approved by Rotary International.

BY-LAWS ADOPTED THIS 2nd DAY OF March, 1971.

R. Roland Howalter
PRESIDENT

A. H. [Signature]
SECRETARY

AMENDMENT TO THE
BY-LAWS OF
THE McLEAN ROTARY CLUB FOUNDATION, INC.

The by-laws of the McLean Rotary Club Foundation, Inc., are hereby amended at a special meeting of the Board of Directors on the 4th day of September, 1974, a majority of those members present voting in favor of the following amendment:

Article IV, Section 1, is deleted and in its place the following is inserted:

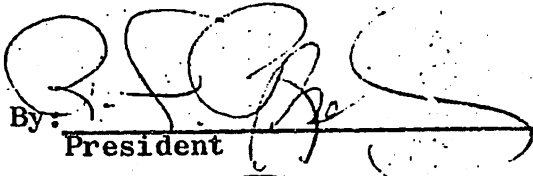
"ARTICLE IV

BOARD OF DIRECTORS


Section 1. The Board of Directors shall consist of five (5) members, at least three (3) of whom shall be members of the McLean Rotary Club, elected by the Board of Directors of the McLean Rotary Club."

Dated: September 4, 1974.

THE McLEAN ROTARY CLUB FOUNDATION, INC.

By: 

President



Secretary