CP 578

Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201

DATE OF THIS NOTICE: 05-08-89
EMPLOYER IDENTIFICATION NUMBER: 81-0458218
TAX PERIOD ENDING: N/A
29086426 0

For assistance you may call us at:
1-800-424-1040

MONTANA POST SECONDARY EDUCATIONAL
MPSEOC
RMC ADMISSIONS 1511 POLY DR
BILLINGS MT 59102

Or you may write to us at the address shown at the left. If you write, be sure to attach the bottom part of this form.

TAX FORMS YOU MUST FILE:

Notice of New Employer Identification Number (EIN) Assigned

Thank you for your Form SS-4, Application for Employer Identification Number. The number assigned to you is shown above. This number will be used to identify your business account and related tax returns and documents, even if you do not have employees.

1. Keep a copy of this number in your permanent records.
2. Use this number and your name exactly as shown above, on all Federal tax forms.
3. Use this number on all tax payments and tax related correspondence or documents.

Entity information includes your EIN, business name, trade name, street address, city, state and ZIP code. When filing tax documents or making FTD payments, it is important to use the IRS prepared label and/or coupon. However, if this is not possible, your EIN and complete information as shown below must be used to properly identify your account and avoid processing delays (for IRS mailing purposes your account will appear as shown above). If for any reason this information is not correct, please return the bottom portion of this notice indicating the changes.

MONTANA POST SECONDARY EDUCATIONAL
OPPORTUNITIES COMMITTEE
MPSEOC
% NANCY KROGH
RMC ADMISSIONS 1511 POLY DR
BILLINGS MT 59102

If you are a trust, your tax year generally must be a calendar year, unless you are exempt from taxation under section 501(a) of the Internal Revenue Code or a charitable trust described in section 4947(a)(1) of the Code. A partnership must conform its tax year to either its majority partners, its principle partners, or a calendar year, in that order, unless it can establish a business purpose for using a different year. Personal service corporation must have a required year for its tax year unless it can establish a business purpose for using a different year. See Publication 538, Accounting Periods and Methods, for a fuller discussion on the required year, including exceptions to the requirements. This publication is available at most IRS offices for more information.

If you are required to make Federal tax deposits for employment taxes (Forms 941, 943, 940 or CT-1), excise taxes (Form 720), and/or income taxes (Forms 1120, 990-C, 990-T, or 990-PF), we have requested an initial supply of Federal tax deposit coupon books for you. Please allow 5 to 6 weeks for delivery. If you are not required to make Federal tax deposits, please disregard the enclosed Form 8109-B, Federal Tax Deposit Coupon.

Please note that the assignment of this number does not grant tax-exempt status to nonprofit organizations. Any organization (other than a private foundation) having annual gross receipts normally of $25,000 or less is exempt by statute if it meets the requirements of Section 501(c)(3) of the Internal Revenue Code. These organizations are not required to file Form 1023 (Application for Recognition of Exemption) or file Form 990 (Return of Organization Exempt from Income Tax). However, if the organization wants to establish its exemption with the Internal Revenue Service and receive a ruling or determination letter recognizing its exempt status, it should file Form 1023 with the key district director. For details on how to apply for this exemption, see IRS Publication 557, Tax-Exempt Status for your Organization, available at most IRS offices.

Thank you for your cooperation.

Keep this part for your records.

Form 8503 (Rev. 5-88)

Form SS-4
(Rev. August 1988)
Department of the Treasury
Internal Revenue Service

Application for Employer Identification Number

(For use by employers and others. Please read the attached instructions before completing this form.) Please type or print clearly.

Offical Use Only

OMB No. 1545-0003
Expires 7-31-91

1 Name of applicant (True legal name. See instructions.)

Montana Post Secondary Educational Opportunities Committee

2 Trade name of business if different from item 1

MPSEOC

3 Executor, trustee, "care of name"

Nancy Krogh, Treasurer

4 Mailing address (street address) (room, apt., or suite no.)

RMC, Admissions, 1511 Poly Drive

5 Address of business, if different from item 4. (See instructions.)

4a City, state, and ZIP code

Billings, MT 59102

5a City, state, and ZIP code

6 County and State where principal business is located

Yellowstone County, Montana

7 Name of principal officer, grantor, or general partner. (See instructions.) ▶

8 Type of entity (Check only one.) (See instructions.)

☐ Individual SSN ___ ___ ___

☐ Plan administrator SSN ___ ___ ___

☐ Partnership

☐ REMIC ☐ Personal service corp. ☐ Other corporation (specify) ___

☐ State/local government ☐ National guard ☐ Federal government/military ☐ Church or church controlled organization

☒ Other nonprofit organization (specify) Educational If nonprofit organization enter GEN (if applicable) ___

☐ Farmers' cooperative

☐ Estate ☐ Trust

☐ Other (specify) ▶

8a If a corporation, give name of foreign country (if applicable) or state in the U.S. where incorporated ▶ | Foreign country | State

9 Reason for applying (check only one)

☐ Started new business ☐ Changed type of organization (specify) ▶ ___

☐ Hired employees ☐ Purchased going business

☐ Created a pension plan (specify type) ▶ ☐ Created a trust (specify) ▶ ___

☒ Banking purpose (specify) ▶ checking ☐ Other (specify) ▶ ___

10 Business start date or acquisition date (Mo., day, year) (See instructions.)

January 1,1989

11 Enter closing month of accounting year (See instructions.)

December

12 First date wages or annuities were paid or will be paid (Mo., day, year). **Note:** *If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (Mo., day, year).* ▶ N/A

13 Enter highest number of employees expected in the next 12 months. **Note:** *If the applicant does not expect to have any employees during the period, enter "0."* ▶	Nonagricultural	Agricultural	Household
	0	0	0

14 Does the applicant operate more than one place of business? ☐ Yes ☒ No

If "Yes," enter name of business. ▶

15 Principal activity or service (See instructions.) ▶

16 Is the principal business activity manufacturing? ☐ Yes ☒ No

If "Yes," principal product and raw material used. ▶

17 To whom are most of the products or services sold? Please check the appropriate box. ☐ Business (wholesale)

☐ Public (retail) ☐ Other (specify) ▶ ☒ N/A

18 Has the applicant ever applied for an identification number for this or any other business? ☐ Yes ☒ No

Note: *If "Yes," please answer items 18a and 18b.*

18a If the answer to item 18 is "Yes," give applicant's true name and trade name, if different when applicant applied.

True name ▶ Trade name ▶

18b Enter approximate date, city, and state where the application was filed and the previous employer identification number if known.

Approximate date when filed (Mo., day, year)	City, and state where filed	Previous EIN

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Telephone number (include area code)

Name and title (please type or print clearly) ▶ Nancy Krogh, Treasurer

406-657-1024

Signature ▶ Date ▶ 4/17/89

Note: *Do not write below this line. For official use only.*

Please leave blank	Geo	Ind	Class	Reason for applying

Department of the Treasury
Internal Revenue Service

Instructions for Form SS-4

(Rev. August 1988)

Application for Employer Identification Number

(Section references are to the Internal Revenue Code, unless otherwise noted.)

General Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws. You are required to give us this information.

The estimated average time needed to complete Form SS-4, depending on individual circumstances, is 43 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer TR:FP; or the **Office of Management and Budget,** Paperwork Reduction Project, Washington, DC 20503.

Purpose.—Use this form to apply for an employer identification number (EIN). Return this form to the Internal Revenue Service. You will receive your EIN in the mail.

Note: *The information you provide on this form will establish your filing requirements.*

Who Must File.—You must file this form if you have not obtained an EIN before and:

(a) You pay wages to one or more employees;

(b) You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer; or

(c) You are required to withhold taxes on income, other than wages, paid to a nonresident alien (individual, corporation, partnership, etc.). For example, individuals who file **Form 1042,** Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, to report alimony paid to nonresident aliens must have EINs.

Individuals who file **Schedule C,** Profit or Loss From Business, or **Schedule F,** Farm Income and Expenses, of **Form 1040**, U.S. Individual Income Tax Return, must use EINs if they are required to file excise, employment, or alcohol, tobacco, or firearms returns.

The following must use EINs even if they do not have any employees:

- Trusts (not IRA trusts unless the IRA trust is required to file **Form 990-T**, Exempt Organization Business Income Tax Return, to report unrelated business taxable income or is filing Form 990-T to obtain a refund of the credit from a regulated investment company.)
- Estates
- Partnerships
- REMICs (Real estate mortgage investment conduit)
- Corporations
- Nonprofit organizations (churches, clubs, etc.)
- Farmers' cooperatives
- Plan administrators

New Business.—If you become the new owner of an existing business, you cannot use the EIN of the former owner. If you already have an EIN, use that number. If you do not have an EIN, apply for one on this form. If you become the "owner" of a corporation by acquiring its stock, use the corporation's EIN.

If you incorporate a sole proprietorship or form a partnership, you must get a new EIN.

File Only One SS-4.—File only one Form SS-4, regardless of the number of businesses operated or trade names under which a business operates. However, each corporation in an affiliated group must file a separate application.

If you do not have a number by the time a return is due, write "Applied for" and the date you applied in the space shown for the number. If you do not have a number by the time a tax deposit is due, send your payment to the Internal Revenue Service Center. (See "Where To File" below.) Make it payable to Internal Revenue Service and show your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN.

For more information about EINs, see **Pub. 583**, Information for Business Taxpayers.

When To File.—File this form early enough to allow time for us to process Form SS-4 and to send you an EIN before you need the number for a return or deposit. If possible, file 4 weeks before you will need the number. Make sure you sign and date the application.

Where To File.—

If your principal business, office or agency, or legal residence in the case of an individual, is located in: ▼	File with the Internal Revenue Service Center at: ▼
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
Connecticut, Maine, Massachusetts, New Hampshire, New York (all other counties), Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501

If you have no legal residence, principal place of business, or principal office or agency in any Internal Revenue District, file your form with the Internal Revenue Service Center, Philadelphia, PA 19255.

Specific Instructions

The instructions that follow are for those items that are not self-explanatory. Enter N/A (nonapplicable) on the lines that do not apply.

Line 1.—Enter the legal name of the entity applying for the EIN.

Individuals.—Enter the first name, middle initial, and last name.

Trusts.—Enter the name of the trust.

Estate of a decedent, etc.—Enter the name of the estate.

Partnerships.—Enter the legal name of the partnership as it appears in the partnership agreement.

Corporations.—Enter the corporate name as set forth in the corporation charter or other legal document creating it.

Plan administrators.—Enter the name of the plan administrator. A plan administrator that has been assigned an EIN for other purposes (such as the filing of income or employment tax returns) should use the same number.

Line 2.—Enter the trade name of the business if different from the legal name.

Line 3.—Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. When entering names, print or type first name, middle initial, and last name.

Lines 4 and 4a.—Enter the complete mailing address. Include room number, apartment number, or suite number.

Line 5 and 5a.—If the physical location of the business is different from the mailing address (lines 4 and 4a), enter the address of the physical location on lines 5 and 5a.

Line 7.—Enter the first name, middle initial, and last name of a principal officer if the business is a corporation; of a general partner if a partnership; of a grantor if a trust.

Line 8.—Check the box that best describes the type of entity that is applying for the EIN. If not listed, check the "other" box and enter the type of entity. Do not enter N/A.

Individual.—Check this box if the individual files Schedule C or F (Form 1040) and is required to file excise, employment, or alcohol, tobacco, or firearms returns. If this box is checked, enter the individual's SSN (social security number) in the space provided.

Plan administrator.—The term plan administrator means the person or group of persons specified as the administrator by the instrument under which the plan is operated. If the plan administrator is an individual, enter the plan administrators's SSN (social security number) in the space provided.

New withholding agent.—If you are a new withholding agent required to file Form 1042, check the "other" box and enter in the space provided "new withholding agent."

REMICs.—Check this box if the entity is a real estate mortgage investment conduit (REMIC). A REMIC is any entity:

1. To which an election to be treated as a REMIC applies for the tax year and all prior tax years,
2. In which all of the interests are regular interests or residual interests,
3. Which has one (and only one) class or residual interests (and all distributions, if any, with respect to such interests are pro rata),
4. In which as of the close of the 4th month ending after the startup date and each quarter ending thereafter, substantially all of its assets consist of qualified mortgages and permitted investments, and
5. Which has a tax year that is a calendar year.

For more information about REMICs see the **Instructions for Form 1066,** U.S. Real Estate Mortgage Investment Conduit Income Tax Return.

Personal service corporations.—Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

1. The entity is a C corporation for the tax year,
2. The principal activity of the entity during the testing period (as defined in Temporary Regulations section 1.441-4T) for the tax year is the performance of personal service,
3. During the testing period for the tax year, such services are substantially performed by employee-owners, and
4. The employee-owners own 10 percent of the fair market value of the outstanding stock in the entity on the last day of the testing period for the tax year.

For more information about personal service corporations, see the instructions to **Form 1120,** U.S. Corporation Income Tax Return, and Temporary Regulations section 1.441-4T.

Other corporations.—This box is for any corporation other than a personal service corporation. If you check this box, enter the type of corporation (such as insurance company) in the space provided.

Other nonprofit organizations.—Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example educational organization.)

Group exemption number (GEN).—If the applicant is a nonprofit organization that is a subordinate organization to be included in a group exemption letter under Revenue Procedure 80-27, enter the GEN in the space provided. If you do not know the GEN, contact the parent organization for it. GEN is a four-digit number. Do not confuse it with the nine-digit EIN.

Line 9.—Check only one box. Do not enter N/A.

Started a new business.—Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. Do not apply if you already have an EIN and are only adding another place of business.

Changed type of organization.—Check this box if the business is changing its type of organization, for example, if the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided the type of change made, for example "from sole proprietorship to partnership."

Purchased a going business.—Check this box if you acquired a business through purchase. Do not use the former owner's EIN. If you already have an EIN, use that number.

Hired employees.—Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax return for which an EIN is required. Do not apply if you already have an EIN and are only hiring employees.

Created a trust.—Check this box if you created a trust, and enter the type of trust created.

Created a pension plan.—Check this box if you have created a pension plan and need this number for reporting purposes. Also, enter the type of plan created.

Banking purpose.—Check this box if you are requesting an EIN for banking purpose only, and enter the banking purpose (for example, checking, loan, etc.,).

Other (specify).—Check this box if you are requesting an EIN for any reason other than those for which there are checkboxes and enter the reason.

Line 10.—If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. Trusts should enter the date the trust was legally created. Estates should enter the date of death of the decedent whose name appears on line 1.

Line 11.—Enter the last month of your accounting year or tax year. An accounting year or tax year is usually 12 consecutive months. It may be a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see **Pub. 538,** Accounting Periods and Methods.

Individuals.—Your tax year generally will be a calendar year.

Partnerships.—Partnerships generally should conform to the tax year of either its majority partners, its principal partners, or a calendar year in that order, unless it can establish a business purpose for a different tax year.

REMICs.—Remics must have a calendar year as their tax year.

Personal service corporations.—A personal service corporation generally must adopt a calendar year unless:

(1) it can establish to the satisfaction of the Commissioner that there is a business purpose for having a different tax year, or

(2) it elects under section 444 to have a tax year other than a calendar year.

Line 12.—If the business has or will have employees, enter on this line the date on which the business began or will begin to pay wages to the employees. If the business does not have any plans to have employees, enter N/A on this line.

New withholding agent.—Enter the date you began or will begin to pay income to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.)

Line 15.—Generally, enter the exact type of business being operated (for example, advertising agency, farm, labor union, real estate agency, steam laundry, rental of coin-operated vending machine, investment club,etc.).

Governmental.—Enter the type of organization (state, county, school district, or municipality, etc.)

Nonprofit organization (other than governmental).—Enter whether organized for religious, educational, or humane purposes, and the principal activity (for example, religious organization—hospital; charitable).

Mining and quarrying.—Specify the process and the principal product (for example, mining bituminous coal, contract drilling for oil, quarrying dimension stone, etc.).

Contract construction.—Specify whether general contracting or special trade contracting. Also, show the type of work normally performed (for example, general contractor for residential buildings, electrical subcontractor, etc.).

Trade.—Specify the type of sales and the principal line of goods sold (for example, wholesale dairy products, manufacturer's representative for mining machinery, retail hardware, etc.).

Manufacturing.—Specify the type of establishment operated (for example, sawmill, vegetable cannery, etc.).

Signature block.—For a trust, the trustee should sign this form. For an estate of a decedent, insolvent, etc., the administrator or other fiduciary should sign it. If the business is a partnership, a general partner should sign. For a corporation, a principal officer should sign this form.

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: **JUN 28 1991**

Employer Identification Number:
81-0458218
Contact Person:
J. REINSMA
Contact Telephone Number:
(312) 886-1278

MONTANA POST SECONDARY EDUCATIONAL
OPPORTUNITIES COMMITTEE INC
C/O KELLY PALMER DFC OF ADMISSIONS
NORTHERN MONTANA COLLEGE
P O BOX 7751
HAVRE, MT 59501

Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Begins:
August 16, 1990
Advance Ruling Period Ends:
December 31, 1994
Addendum Applies:
No

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

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

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

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contri-

butors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

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

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

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

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the 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.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file

the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally $25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of $10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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

You 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.

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

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

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

Sincerely yours,

R. S. Nintrode, Jr.

R. S. Nintrode, Jr.
District Director

Enclosure(s):
Form 872-C

Form **872-C**
(Rev. March 1986)

Department of the Treasury—Internal Revenue Service

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

(See Form 1023 instructions for Part IV, line 3.)

OMB No. 1545-0056
Expires 3-31-89

To be used with Form 1023. Submit in duplicate.

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

Montana Post Secondary Educational Opportunities Committee, Inc.
(Exact legal name of organization)
P.O. Box 775, Northern Montana College
Havre, Montana 59501
(Number, street, city or town, state, and ZIP code)

and the District Director of Internal Revenue

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

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

Ending date of first tax year December 31, 1990

Name of organization	Date
Montana Post - Secondary Educational Opportunities Committee, Inc.	x JUNE 18, 1991

Officer or trustee having authority to sign

Signature ▶ x

District Director	Date
	6/27/91

By ▶

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 instructions. Cat. No. 17201L

☆ U.S. Government Printing Office: 1987—181-447/40135

315 2-90

2023

Form **1024**
(Rev. December 1989)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption
Under Section 501(a)
or for Determination Under Section 120

OMB No. 1545-0057

If exempt status is approved, this application will be open for public inspection

Read the instructions for each Part carefully.
A User Fee must be attached to this application.
If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.
Complete the Procedural Checklist on page 4 of the instructions.

Part I.—Identification of Applicant (Must be completed by all applicants; also complete appropriate Schedule.)

Check the appropriate box below to indicate the section under which you are applying:

a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
b ☐ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 7)
c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 8)
d ☒ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 8)
e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 9)
f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 11)
g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, page 12)
h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 11)
i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 13)
j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 14)
k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 15)
l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J, page 16)
m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 17)
n ☐ Section 501(c)(20)—Trust/organization for prepaid group legal services (Parts I, II, and Schedule M, page 21)
o ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 6)
p ☐ Section 120—Qualified group legal services plans (Parts I, II, and Schedule L, page 19)

1a Full name of organization (as shown in organizing document)	2 Employer identification number (if none, see Specific Instructions)
Montana Post Secondary Educational Opportunities Committee, Inc.	81-0458218

1b c/o Name (if applicable)

1c Address (number and street)
1511 Poly Drive

1d City or town, county, state, and ZIP code	3 Name and telephone number (including area code) of person to be contacted during business hours if more information is needed
Billings, MT 59102	Nancy Krogh (406) 657-1026

4 Month the annual accounting period ends	5 Date incorporated or formed	6 Activity codes (see back cover)
December	August 16, 1990	038

7 Did the organization apply for recognition of exemption under this Code section or under any other section of the Code? ☐ Yes ☒ No
If "Yes," attach an explanation.

8 Has the organization filed Federal income tax returns or exempt organization information returns? ☒ Yes ☐ No
If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.
990, 1989, Ogden, UT

9 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

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

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here ▶ ☐

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

(Signature) Pres (Title or authority of signer) 10/3/90 (Date)

Part II.—Activities and Operational Information (Must be completed by all applicants)

1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

SEE ATTACHED

2 List the organization's present and future sources of financial support, beginning with the largest source first.

Present & future - Montana College & Career fair participation fees
Present & future - Interest
Future - grants

The main goals of this organization are to support, encourage, and promote post secondary choices and post secondary education in Montana. The main activity has been the Montana College Fair Tour that is held during the fall throughout Montana. The fairs organize in-state schools and many out-of-state schools and military agencies together and provide a "shopping center" of educational choices for high school students. The goal is to provide a forum for students to gather information on many post secondary educational choices and to bring those choices to all Montana students. MPSEOC members work with high school guidance counselors to organize this tour each fall. This year's schedule and participation list is attached.

MPSEOC also publishes the attached Post Secondary Planning Guide for High School Students and the Counselor's Guide to Montana Post Secondary Opportunities. The President of MPSEOC oversees the publication and distribution of these guides. The high school guide is distributed in the fall to every high school senior and the counselor's guide is sent to all Montana high school guidance counselors and other state agencies for a reference guide in November.

The organization conducts Counselor Update meetings that provide a forum for MPSEOC institutions to update counselors on changes in higher educational institutions and to discuss issues in Montana education. These meetings are held around the state each November hosted by MPSEOC members. During the summer a conference is held at a Montana site to foster professional development for high school counselors and admissions personnel and to open dialog between these professionals. This conference is organized by the MPSEOC Professional Development Chairperson.

Future projects will include: information projects to prepare students in elementary school and junior high to plan for post secondary education; a project to help parents plan for their children's education; a project to encourage Montana students to stay in Montana for the post secondary education and to recruit out-of-state students to study in Montana.

Part II.—Activities and Operational Information (continued) (Must be completed by all applicants)

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

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Nancy Krogh, President 1511 Poly Drive Billings, MT 59102	$ 0.00
Michelle Rosa O'Neill 710 South Atlantic Dillon, MT 59725	$ 0.00
Jaynee Groseth 120 Hamilton Hall Bozeman, MT 59717	$ 0.00

4 If you are the outgrowth or continuation of any form of predecessor(s), state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

N/A

5 If you are now, or plan to be connected in any way with any other organization, describe the organization and explain the relationship (such as: financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

N/A

6 If you have capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) whether any dividends have been paid or whether your creating instrument authorizes dividend payments on any class of capital stock.

N/A

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

Any Montana university, college, community college, or vocational technical institution that is a member of and accredited by the Northwest Association of Schools & Colleges and Montana tribal community colleges may become members. Each institution has one vote

8 Explain how your assets will be distributed on dissolution.

After payment for all liabilities of the Corporation, the assets will be distributed exclusively to non-profit institutions in Montana for the use and benefit of post secondary educational choices for students in Montana.

Part II.—Activities and Operational Information (continued) (Must be completed by all applicants)

9 Have you made or do you plan to make any distribution of your property or surplus funds to shareholders or members? ☐ Yes ☒ No

If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

10 Does, or will, any part of your receipts represent payments for services performed or to be performed? ☐ Yes ☒ No

If "Yes," state in detail the amount received and the character of the services performed or to be performed

11 Have you made, or do you plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No

If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be made.

12 Do you have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions or annuities)? ☐ Yes ☒ No

If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

13 Are you under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No

If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision as well as copies of applications or requests for the opinions or decisions.

14 Do you now lease or do you plan to lease any property? ☐ Yes ☒ No

If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between your organization and the other party. Also, attach a copy of any rental or lease agreement.

15 Have you spent or do you plan to spend any money attempting to influence the selection, nomination, election or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No

If "Yes," explain in detail and list the amounts spent or to be spent in each case.

16 Do you publish pamphlets, brochures, newsletters, journals, or similar printed material? ☒ Yes ☐ No

If "Yes," attach a recent copy of each.

Part III.—Financial Data (Must be completed by all applicants)

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

A—Statement of Revenue and Expenses

Revenue	(a) Current Tax Year From Jan 1 To Sept 30	3 Prior Tax Years or Proposed Budget for 2 Years (b) 19 89	(c) 19 ____	(d) 19 ____	(e) Total
1 Gross dues and assessments of members	33293	37197			
2 Gross contributions, gifts, etc.					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see instructions)	2779	1033			
7 Other revenue (attach schedule)			Not		
8 Total revenue (add lines 1 through 7)	36072	38230			
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes					
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)			Applicable		
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages	692	973			
15 Interest					
16 Occupancy					
17 Depreciation and depletion					
18 Other expenses (attach schedule)	26479	28581			
19 Total expenses	27171	29554			
20 Excess of revenue over expenses (line 8 minus line 19)	8901	8676			

B—Balance Sheet (at the end of the period shown)

Assets		Current Tax Year as of 9-30-90
1 Cash	1	36433
2 Accounts receivable, net	2	
3 Inventories	3	
4 Bonds and notes receivable (attach schedule)	4	
5 Corporate stocks	5	
6 Mortgage loans (attach schedule)	6	
7 Other investments (attach schedule)	7	
8 Depreciable and depletable assets (attach schedule)	8	
9 Land	9	
10 Other assets (attach schedule)	10	
11 **Total assets**	11	36433
Liabilities		
12 Accounts payable	12	
13 Contributions, gifts, grants, etc., payable	13	
14 Mortgages and notes payable (attach schedule)	14	
15 Other liabilities (attach schedule)	15	
16 **Total liabilities**	16	-0-
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	36433
18 **Total liabilities and fund balances or net assets** (add line 16 and line 17)	18	36433

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation ▶ ☐

Montana Post Secondary Educ. Opp. Council Inc
Expense Summary

Other Expenses:	1989	1990
Printing, Publications	14993	14932
Conferences	11359	10850
Travel	2429	697
Total	28581	26479

Schedule C Organizations described in section 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) or section 501(c)(6) (business leagues, chambers of commerce, etc.)

1 Describe any services you perform for members or others. (If the description of the services is contained in Part II, enter the page and item number here.)

Described in Part II, page 2, item 1.

2 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in your organization?

N/A

3 Labor organizations only.—Are you organized under the terms of a collective bargaining agreement? . . . . . ☐ Yes ☐ No

If "Yes," attach a copy of the latest agreement

N/A

[Form 8718]

Form **8718**
(Rev. January 1989)
Department of the Treasury
Internal Revenue Service

User Fee for Exempt Organization Determination Letter Request

► Attach to determination letter applications.

For IRS Use Only
Control number _____
Amount paid _____
User fee screener

1 Name of organization

Montana Post Secondary Educational Opportunities Committee, Inc.

2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the amount of the indicated fee):

Fee

a ☐ Initial request for recognition of tax-exempt status under section 501(a) (except a section 401(a) trust) by an organization whose gross receipts have not exceeded (or are not expected to exceed) $10,000 annually, averaged over its first four taxable years. If you check this box you must complete the income certification below . . . . . $ 150

Certification

I hereby certify that the gross receipts of _____ (enter name of organization) have not exceeded (or are not expected to exceed) $10,000 annually, averaged over its first four years of operation.

Signature ► _____ Title _____

b ☒ All other initial requests for recognition of tax-exempt status under section 501(a) or 521 (except a section 401(a) trust) . . . . . $ 300

c ☐ Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity. . . . . $ 200

Instructions

The Revenue Act of 1987 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter, be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

If entity is in this IRS District ▼	Send fee and request for determination letter to this address ▼
Brooklyn, Albany, Augusta, Boston, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202
Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201
Dallas, Albuquerque, Austin, Cheyenne, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita	Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville. New Orleans	Internal Revenue Service EP/EO Division C-1130 Atlanta, GA 30301
Anchorage, Las Vegas, Boise, Los Angeles, Honolulu, Portland, Laguna Niguel, San Jose, Seattle	Internal Revenue Service EO Application Receiving Room 5127, P. O. Box 486 Los Angeles, CA 90053-0486
Sacramento, San Francisco	Internal Revenue Service EO Application Receiving Stop SF 4446 P. O. Box 36001 San Francisco, CA 94102
Chicago, Aberdeen, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield	Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

Attach Check or Money Order Here

[The next page is 3981.]

Montana
Post Secondary
Educational Opportunities
Committee

Office of Admissions
Northern Montana College
P.O. Box 7751
Havre, Montana 59501
(406) 265-3704

June 18, 1991

Internal Revenue Service
District Director
P.O. Box A -3290 DPN 22-2
Chicago, IL 60690
attn: J. Reinsma

Dear Ms. Reinsma,

Thank you for your prompt response to my request for clarification of the 501(c)3 status for the MPSEOC. Enclosed, please find the three corrected and signed copies of the 872-C forms you forwarded. Their due date to your office is July 3, 1991.

One point of clarification is necessary. During our phone conversation, you indicated that you were aware of the change of address for the MPSEOC. However, the forms were mailed to our old address. The new address is:

Montana Post Secondary Educational Opportunities
Committee
c/o The Office of Admissions
Northern Montana College
P.O. Box 7751
Havre, MT 59501

Thank you again for your prompt attention to our file and for all your assistance. I look forward to hearing from you when our application has been approved.

Sincerely,

Kelly Palmer
MPSEOC President

xc: file

Printed on Recycled Paper

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: JUN 14 1991

Employer Identification Number:
81-0458219
Contact Person:
J. REINSMA
Contact Telephone Number:
(312) 886-1278

MONTANA POST SECONDARY EDUCATIONAL
OPPORTUNITIES COMMITTEE INC
1511 POLY DRIVE
BILLINGS, MT 59102

Response Due Date:
July 3, 1991

Dear Applicant:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

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

Thank you for your cooperation.

Sincerely yours,

MONTANA POST SECONDARY EDUCATIONAL

Please note that the Forms 872-C you submitted have the incorrect year for the first tax year ending. The correct date for your first tax year ending is December 31, 1990. Three copies of Forms 872-C are enclosed. Please have an officer sign and date the forms and return all three copies of same to our office.

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: MAR 0 9 1991

Employer Identification Number:
81-0458218
Contact Person:
ARTHUR MASON
Contact Telephone Number:
(312) 886-1278

MONTANA POST SECONDARY EDUCATIONAL
OPPORTUNITIES COMMITTEE INC
1511 POLY DRIVE
BILLINGS, MT 59102

Response Due Date:
March 31, 1991

Dear Applicant:

Before we can recognize your organization as being exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1024.

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

Thank you for your cooperation.

Sincerely yours,

A Mason

MONTANA POST SECONDARY EDUCATIONAL

1. From our preliminary consideration of your application, it appears that you may qualify as an organization exempt from federal income tax under section 501(c)(3), which covers organizations that are exclusively educational, charitable, or religious.

2. To apply for exemption under code section 501(c)(3), complete the enclosed form 1023, pages 1 thru 9 and complete 872-C forms

3. No additional fees are required.

Internal Revenue Service
District Director
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

Department of the Treasury

Date of this Notice:
JAN. 13, 1991
Person to Contact:
TAXPAYER SERVICE
Telephone Number:
(312) 435-1040
Case Number:
361010014
File Folder Number:
360074572
Days to Process: 100

MONTANA POST SECONDARY EDUCATIONAL
OPPORTUNITIES COMMITTEE INC
1511 POLY DRIVE
BILLINGS, MT 59102

Application for Recognition of Exemption from Federal Income Tax

We have received your application for recognition of exemption from Federal income tax and have assigned it the case number listed above. You should refer to that number in any communication with us concerning your application.

We will review your application and send you a reply as soon as possible. However, we must process applications in the order that we receive them.

You may normally expect to hear from us within the above processing time. If you do not hear from us within that period and choose to write again, please include a copy of this letter with your correspondence. Also, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Form 6546

ernal Revenue Service
District Director

Department of the Treasury

Date: DEC 3 0 1990

Employer Identification Number:

Case Number:

Person to Contact:

Contact Telephone Number:

QW 81-0458218 09 36
MONTANA POST SECONDARY EDUCATIONAL
OPPORTUNITIES COMMITTEE
% NANCY KROGH
1511 POLY DR
BILLINGS MT 59102

I
R
S

Ms. Gierut Mr Cleveland
312-886-7731
called 1/24/91

Your organization filed an exempt organization annual information return with the Service Center. The service center has processed the return but has no record that the Internal Revenue Service has issued you a determination letter recognizing your exemption from Federal income tax. This office, therefore, has been requested to determine your proper filing requirement.

If you have not yet applied for recognition of exemption, you should complete an exemption application (Form 1023 or Form 1024, whichever is appropriate) and submit it to this office with a copy of this letter. Application forms are available at most Internal Revenue Service offices. If you previously submitted an application but never received a determination letter from the Service, please send us a copy of your application.

If you have previously been determined to be exempt from Federal income tax, send us a copy of the letter in which the Internal Revenue Service stated it had determined that your organization was exempt from tax. If your organization is an affiliated subordinate of a central organization and is covered by its group exemption letter, send us a copy of that letter.

If your organization was previously recognized as exempt from tax but has since changed its name, send us a copy of your Certificate of Amendment of the Articles of Incorporation endorsed by the appropriate state official showing the name change and any other organizational changes. In lieu of the above, send us a copy of the minutes of the meeting authorizing the name change if the organization is an unincorporated association, or an amended Indenture of Trust if the organization is a trust. Also, please notify us of each employer identification number you have used if you have used a number other than the one shown above.

When you reply, please provide your telephone number and the most convenient time for us to call in case we need more information. Address your response to the contact person named in the heading of this letter.

(over)

If we do not receive your response within 30 days from the date of this letter, we will assume your organization is not exempt from tax. You will then be required to file the appropriate Federal income tax return.

Thank you for your cooperation.

Sincerely yours,

District Director

Enclosures:
Copy of this letter
Envelope

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

DEPARTMENT OF THE TREASURY

Date: DEC. 4, 1990

OMB Clearance Number: 1545-0057

Contact Name:
C FUNCHES
Contact Telephone Number:
(312) 886-0301
Contact Address:
P O BOX A-3617
CHICAGO, IL 60690
In Reply Refer to:
CASE NUMBER
Notification Response Date:
JAN. 3, 1991

MONTANA POST SECONDARY EDUCATIONAL
OPPORTUNITIES COMMITTEE INC
1511 POLY DRIVE
BILLINGS, MT 59102

Case Number: 360333013

Dear Applicant:

We are returning your application for recognition of exemption from Federal income tax under section 501(a) of the Internal Revenue Code because the application has not been fully completed.

We will be glad to consider your application if you will complete and return it with the items listed on the enclosed sheet by the notification response date shown above. If you return it within that time, we will consider it received on the original submission date for purposes of notification under section 505(c) or 508(a) of the Code. If we do not hear from you by the notification response date, we will not take any further action on your application. However, an extension of time to submit the requested information may be granted for good cause. If you need an extension, you must request it before the notification response date.

You may be required to file Federal income tax returns if you do not take any further action to complete your application.

When we receive the items requested, the preliminary screening of your application will be complete. Your application will then be assigned to an Exempt Organizations Specialist for technical consideration. The Specialist may need to request additional information to make a determination of exempt status.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely yours,

R. S. Wintrode, Jr.
District Director

Enclosures:
Your application
Copy of this letter
List of missing items
Form 6710

MONTANA POST SECONDARY EDUCATIONAL

List Of Missing Items

A proposed budget for each of the first two accounting years, and a statement of receipts and expenditures and a balance sheet for the current year to date.

The user fee payment was not submitted with the request. The payment required for this type of request is $375. (See Form 8718, User Fee for Exempt Organization Determination Letter Request.) If this is a timely resubmission of a request for which the fee was previously paid, send evidence of the previous submission, such as a copy of Letter 1042(DO/CG) or a copy of the cancelled check for the user fee paid with the previous submission.

MONTANA POST SECONDARY EDUCATIONAL

PLEASE SUBMIT 2 YEAR PROJECTED BUDGET FOR 1991 AND 1992.

KIRWAN & BARRETT, P.C.
ATTORNEYS AT LAW

PETER M. KIRWAN
JANICE K. WHETSTONE
SCOTT W. PRUSSACK
TROY L. BENTSON

OF COUNSEL
STEPHEN M. BARRETT

215 WEST MENDENHALL
P.O. BOX 1348
BOZEMAN, MONTANA 59771-1348

(406) 586-1553
FAX 406-586-8971

March 25, 1997

LaVerne Goldhahn
Executive Director
Montana Post Secondary Educational
Opportunities Council, Inc.
3211 Reese Creek Road
Belgrade, Montana 59714

Dear LaVerne:

I've had an opportunity to review the following documents in regard to MPSEOC:

1. Bylaws (3/10/97);
2. Agreement to Participate in the 1997 Fall College Tour (nonmember);
3. Agreement to Participate in the 1997 Fall College Tour (member); and
4. Montana Code of Ethics for Admissions Professionals.

My first comments will be directed toward the Bylaws. The Bylaws, which I reviewed, were dated March 10, 1997. My first question is whether or not these are amendments to the July 1996 Bylaws or if the 1996 Bylaws were never formally adopted. If, in fact, these are intended to be amendments, we will need to indicate that they are the Amended and Restated Bylaws.

Under Section I of the Bylaws, you need to add the word "Inc." to the name of the organization so that it is in conformance with the filing with the Montana Secretary of State.

Under Sections IV and V, there are certain references to the Board of Directors. As you may recall, during our meeting of September 13, 1996, I discussed with you the potential for confusion between the statement as to the number of directors in the Bylaws versus the number which is specified in Article X of the Articles of Incorporation. The Articles indicate that the number of directors shall be not less than three (3) but does not include an upper limit on the number of directors. Article X further provides that the number of directors shall be fixed by the Articles of Incorporation. Unfortunately, the number is not clearly fixed in the Articles, but rather is specified in Section V of the Bylaws.

That section indicates that there will be not less than three (3) nor more than ten (10) members of the Board.

It is my strong recommendation that the Council consider amending the Articles of Incorporation, Article X, to provide that the number of directors shall be not less than three (3) nor more than ten (10) and to indicate that the number of directors shall be fixed by the Bylaws rather than the Articles of Incorporation.

Section VI of the Bylaws also indicates that the officers of the corporation will be elected by the membership at large. As we previously discussed, it is more typical that the officers are elected by the directors but if in fact the entire membership actually casts a vote on the proposed officers, this language would be correct as it is currently presented.

The last page of the Bylaws also lists the names of the Board of Directors. The Bylaws actually need to be signed by the directors who are in office at the time of their adoption.

My comments regarding the 1997 College Tour Agreement are the same for both the member and nonmember agreements.

My first comment is that the name of the entity is incorrectly stated on the second line of the Agreement. The words "of Montana" should be deleted and the word "Inc." should be inserted in their place. My next comment is in regard to the Code of Ethics which is attached to the Agreement. As we discussed during our September meeting, it is important for the Agreement to specifically reference the Code of Ethics as being attached as an exhibit and incorporated in the Agreement as one of its terms. I would therefore recommend that the following sentence be added in the first full paragraph of the Agreement:

> A copy of said Code of Ethics is attached hereto as Exhibit "A," and incorporated by this reference.

This sentence should be inserted between the first and second sentences of the current paragraph.

In the second paragraph of the Agreement, I believe that there is a typographical error in the next to last sentence. I believe that the word "contracted" should be "contract." I believe that the last sentence of this paragraph should also be modified to indicate that payments "received" rather than "due" will be subject to the late fee. You should also specifically set forth in the Agreement the amount of the late fees which will be assessed.

The third paragraph of the Agreement should be modified as follows:

> This contract shall be construed under the laws of the State of Montana and any action relating to this contract shall be instituted and prosecuted in the Justice or District Court of Gallatin County at Bozeman, State of Montana.

You should make certain that the Board is made aware of the reciprocal treatment of attorney's fees in the State of Montana. The fourth paragraph of the Agreement addresses the Council's ability to collect attorney's fees in the event action must be taken to collect any payment due or for breach of the contract. Under Montana law, any such ability to obtain attorney's fees is treated as being reciprocal so that, if the participant prevailed in the action, the Council could be liable for their attorney's fees.

There are also some provisions which are not currently addressed in the Agreement and which I believe the Board should consider adding to make certain that the contract is fully enforceable. The additional issues which I believe should be addressed involve amendment, authority of the signatories, the fact that the terms of the contract are independent and severable, a provision that the contract is binding on successors and assigns of both the Council and the participant, and the manner in which notice will be given for deficiencies in performance under the terms of the Agreement.

Enclosed with this letter is some proposed language which could potentially be added to the Agreement if it is susceptible to the Board.

Please call once you've had an opportunity to review these comments with the Board. I will, of course, be glad to answer any questions that the Board may have regarding my comments and we can certainly discuss modifications to any of my proposed additions.

Very truly yours,

KIRWAN & BARRETT, P.C.

Janice K. Whetstone

JKW/tjf
Enclosures
77-96-W

ADDITIONAL CONTRACT PROVISIONS

1. **NOTICE**

Any notice to be given under this Agreement shall be in writing and may either be served upon a party personally or served by registered or certified mail, return receipt requested. Such notice shall be directed to the party to be served at the address of the party set forth in this Agreement. A party wishing to change its designated address shall do so by notice in writing to the other party. Notice served by mail shall be deemed complete when deposited postage prepaid in the U.S. mail. Rejection or refusal to accept, or the inability to deliver because of changed address of which no notice as given, shall be deemed to be receipt of the notice.

2. **AUTHORITY**

Each individual executing this Agreement on behalf of Participant represents and warrants that he or she is duly authorized to execute and deliver this Agreement on Participant's behalf.

3. **INTERPRETATION**

The provisions of this Agreement shall be deemed independent and severable, and the invalidity, partial invalidity, or unenforceability of any one provision or portion thereof shall not effect the validity or enforceability of any other provision herein.

4. **AMENDMENT AND WAIVER**

No alterations, modifications or additions to this Agreement shall be binding unless reduced to writing and signed by the parties to be charged therewith. No covenant, term or addition to this Agreement shall be deemed waived by MPSEOC and Participant unless such waiver shall be reduced to writing and signed by MPSEOC and Participant.

5. **SUCCESSORS AND ASSIGNS**

This Agreement shall bind and inure to the benefit of any successors and assigns of MPSEOC and any permitted assigns of the Participant.

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: JUN 1 2 1995

MONTANA POST SECONDARY EDUCATIONAL
OPPORTUNITIES COMMITTEE INC
C-O LARRY HEALY
3211 REESE CREEK ROAD
BELGRADE, MT 59714-9402

Employer Identification Number:
81-0458218
Case Number:
965152118
Contact Person:
MRS. L. MOORE-NIXON
Contact Telephone Number:
(312) 886-6532

Addendum Applies:
No

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are described in section 509(a)(2).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter dated June 28, 1991.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

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

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

MONTANA POST SECONDARY EDUCATIONAL

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Marilyn N. Day
District Director

Internal Revenue Service Department of the Treasury

District Director

230 S. Dearborn St., Chicago, Illinois 60604

▷Date: April 15, 1995

Montana Post Secondary Educational Opportunities Committee Inc.
Northern Montana College
P.O. Box 9751
Havre MT 59501

Employer Indentification Number: 81-0458218
Contact Person: M.R. Quinn
Contact Telephone Number: (312) 886-7731
Our Letter Dated: Nov 15, 1994
Advance Ruling Period Ends: Dec 31, 1994
Addendum Applies: No

·Dear Applicant:

Our letter of the above date asked for information we needed to make a final determination of your private foundation status under section 509(a)(1) of the Internal Revenue Code.

Since we have not received the information, you are, under section 508(b) of the Code, presumed to be a private foundation as of the 91st day after the end of your advance ruling period, shown above. In addition, you are presumed to be a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code.

This presumption, however, is rebuttable. If you meet the requirements of section 509(a)(1), you may establish that fact by submitting a written request for a determination or completing enclosed form 8734 support schedule.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c) is still in effect.

Based on this presumption, you are required to file form 990-PF, Return of Private Foundation, for the current and all subsequent years. Form 990-PF must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of $10 a day is charged when a return is filed late, unless there is a reasonable cause for the delay. However, the maximum penalty charged cannot exceed $5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

Since you are presumed to be a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code, you are required to file a limited form 990-PF for each year in your advance ruling period. Complete only the general information at the top of the form, column (b) of Part I, all of Parts IV and VI (or all of Parts VII and II, respectively, for tax years beginning before 1985), and Part V (if applicable), and be sure to sign the return. If your file within 90 day from the date of this letter, you will not be subject to the penalty provisions for sections 6651 and 6652.

Attach a statement to the returns explaining that you have reasonable cause for filing late (your advance ruling) and cite Revenue Procedure 79-8, 1979-1 C.B. 497. File the limited Forms 990-PF described in this paragraph with this office. Attach your check or money order for the full amount of tax due. We will figure the interest due and send you a bill.

You are presumed to be a private foundation as of
All parts of the Form 990-PF for should be completed. However, the figures for column (c) of Part I, all of Part IX through Part XIV, and Part XV (if applicable), and your answers to the question in Part VII should reflect only the period beginning on the above date and ending on the last day of your tax year. Forms 990-PF for subsequent years should be completed and filed according to the instructions for those forms.

Since you have not provided the information needed to make a final determination of your private foundation status, it is considered by the Internal Revenue Service that you have not taken all reasonable steps, in a timely manner to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgement in the manner under judicial proceedings.

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

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

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

Sincerely yours,

Marilyn H. Day

Form **8734**
(April 1988)

Department of the Treasury - Internal Revenue Service

Support Schedule For Advance Ruling Period

Name of Organization: Montana Post Secondary Educational Opportunities Council

Employer Identification Number: 81-0458218

For information on completing this support schedule, please see the instructions for Part IV of Schedule A (Form 990), Organization Exempt under 501(c)(3).

	*Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
	(a) 19 90	(b) 19 91	(c) 19 92	(d) 19 93	(e) 19 94	(f) 19	(g) 19
1. Gifts, grants, and contributions received. (Do not include unusual grants. See line 14)							
2. Membership fees received	37,197	37,125	43,555	44,941	52,731		215,549
3. Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose							
4. Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,033	1,297	1,845	1,167	727		6,069
5. Net income from unrelated business activities not included in line 4							
6. Tax revenues levied for your benefit and either paid to you or expended on your behalf							
7. The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge							
8. Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets							
9. Total of lines 1 through 8	38,230	38,422	45,400	46,108	53,458		221,618
10. Line 9 minus line 3	38,230	38,422	45,400	46,108	53,458		221,618
11. Enter 1% of line 9	382	384	454	461	534		

12. Organizations described in section 170(b)(1)(A)(vi):

a. Enter 2% of amount in column g, line 10

b. Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for all years exceeded the amount shown in 12a. Enter the sum of all excess amounts here

*Beginning with the date of formation unless otherwise specified in the exemption letter.

(continued on reverse)

13. Organizations described in section 509(a)(2):

a. Attach a list, for amounts shown on lines 1, 2, and 3 showing the name of, and total amounts received in each year from each "disqualified person", and enter the sum of such amounts for each year:

None

Year 1 _____ Year 2 _____ Year 3 _____ Year 4 _____ Year 5 _____ Year 6 _____

b. Attach a list showing, for each year, the name and amount included in line 3 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of; the amount on line 11 for the year or $5,000. Include organizations as well as individuals. Enter the sum of these excess amounts for each year:

N/A

Year 1 _____ Year 2 _____ Year 3 _____ Year 4 _____ Year 5 _____ Year 6 _____

14. If you received any unusual grants during your advance ruling period, attach a list for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these in line 1 above.

None

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

LaVerne A. Goldbahn	MPSEOC Executive Director	5/12/95	(406) 388-7893
(Signature)	(Title or authority of signer)	(Date)	(Telephone No.)

Please excuse if this form is late. We have moved our office #:

MPSEOC
3211 Reese Creek Rd.
Belgrade, MT
59714

In the process of getting mail forwarded - I did not receive this statement until 5/10/95.

Thank-you!

*U.S. GPO: 1993-343-049/72007

ATTACHMENT TO FORM 8734

1. If your organization received income from membership fees (line 2), please describe any benefits or services furnished to members in exchange for the payment of these fees. (For example, free admissions, goods, catalogues, etc).

2. If your organization has income from unrelated business activities (line 6), please provide a detailed description of the income derived from this activity. (Note fundraisers or selling of items by volunteers is not unrelated business income).

3. You must complete lines 12(a) and 12(b). On line 12(b) if you do not have any individual, organization or corporation that has contributed over 2% of your support, please indicate "none".

4. You Must also complete lines 13(a) and 13(b) for consideration under Section 509(a)(2). If you do not have any income from disqualified person, please enter "none" on line 13(a). See attached definition of disqualified person.

   Please determine the amount of income on line 3 that was received from any person (other than a disqualified person) who contributed the greater of $5,000 or the amount on line 11. If there are no amounts, please enter "none" on line 13(b).

5. The definition of an Unusual Grant (line 14) is:

   1. The contribution will adversely affect the organization's status as normally being publicly support;
   2. The contribution is unusual as to amount relative to contributions which the recipient organization usually receives, or it is received unexpectedly;
   3. The donor is a disinterested party with respect to the recipient organization organization in the sense that the donation is made soley because of the publicly supported nature of the organization.

PLEASE BE SURE TO SIGN AND DATE SUPPORT SCHEDULE.

ATTACHMENT
(Analysis of Financial Support)

1. The term "disqualified person" means a person who is:

   (A) a substantial contributor to the organization. (A substantial contributor includes any person who contributed or bequeathed a total amount of more than $5,000 to the organization, if such amount is more than 2% of the total contributions and bequests received by the organization before the close of the taxable year in which the contribution or bequest is received from such person. In the case of the trust, the creator is a "substantial contributor" even though his or her contributions may not have exceeded the $5,000 - 2% test.)

   (B) a foundation manager. (An officer, director, or trustee of an organization or an individual having powers or responsibilities similar to those of officers, directors, or trustees of the organization.)

   (C) an owner of more than 20% of:

      (i) the total combined voting power of a corporation,

      (ii) the profits interest of a partnership, or

      (iii) the beneficial interest of a trust or unincorporated enterprise, which is a substantial contributor to the organization.

   (D) a member of the family (spouse, ancestors, children, grandchildren, great grandchildren, and the spouses of children, grandchildren, and great grandchildren) of any individual described in (A), (B), or (C), above.

   (E) a corporation of which more than 35% of the total combined voting power is owned by persons described in (A), (B), (C), or (D), above.

   (F) a partnership of which more than 35% of the profits or interest is owned by persons described in (A), (B), (C), or (D), above.

2. An organization described in IRC section 170(b)(1)(A)(vii) is a private foundation.

3. An organization described in IRC section 170(b)(1)(A)(viii) is an organization described in IRC section 509(a)(2) or 509(a)(3). An organization is described in section 509(a)(2) if it normally receives more than one-third of its support from any combination of gifts or membership fees and receipts from related activities and less than one-third from investment income. An organization is described in section 509(a)(3) if it is operated, supervised or controlled by or in connection with one or more organizations described in IRC section 509(a)(1) or 509(a)(2) and is operated for the benefit of, or to carry out the purpose of one or more of these organizations.

KIRWAN & BARRETT, P.C.
ATTORNEYS AT LAW

PETER M. KIRWAN
JANICE K. WHETSTONE
TROY L. BENTSON

OF COUNSEL
STEPHEN M. BARRETT

215 WEST MENDENHALL
P.O. BOX 1348
BOZEMAN, MONTANA 59771-1348

(406) 586-1553
FAX 406-586-8971

June 15, 1999

Montana Post-Secondary Education Opportunity Council
3211 Reese Creek Road
Belgrade, MT 59714

Dear LaVerne:

Our law firm will be undergoing a number of changes in the next few weeks. Mike has decided reduce the size of firm and to continue his existing practice in a smaller office.

On July 1, 1999, Mike and Steve Barrett will move their offices from the Martel Center to Suite 8, Bridger Professional Center, 517 South 22nd Avenue in Bozeman. Mike and Steve will continue to practice law as Kirwan & Barrett.

On July 1, 1999, Janice will relocate her practice to the existing firm of Garrity, Avignone and Banick. Janice's new firm will be known as Garrity, Avignone, Banick and Whetstone, at 504 W. Main, Bozeman, Montana. Janice's new phone number is 582-8822.

An attorney client relationship exists between you and Kirwan and Barrett. In the past, Janice, Mike or both have provided legal services for you. Mike and Janice would both welcome the opportunity to provide legal services for you in the future.

Currently, you may have open files and pending matters which Janice is handling. It would seem appropriate that Janice continue to handle these matters and to take your open files to her new office. You may also have closed files in our office which Janice should take with her.

The enclosed Consent Form identifies your open and closed files with Janice at Kirwan & Barrett. Please review this form and determine whether you wish to have these files transferred to Janice. If so, please sign and return the Consent form in the enclosed, self-addressed, stamped envelope by **June 25,1999**.

If you choose not to transfer your files please call Mike to discuss your pending legal matters.

Please call either of us if you have any questions about the pending changes at Kirwan & Barrett or the enclosed Consent Form.

Very truly yours,
KIRWAN & BARRETT, P.C.

Peter M. Kirwan

Very truly yours,
KIRWAN & BARRETT, P.C.

Janice K. Whetstone

CONSENT FORM

TO: Kirwan & Barrett, P.C.
215 West Mendenhall
P. O. Box 1348
Bozeman, MT 59771-1348

FROM: Montana Post-Secondary Education Opportunity Council
3211 Reese Creek Road
Belgrade, MT 59714

RE: MPSEOC/Nonprofit Corp Matters
File No(s). 77-96-W

Kirwan & Barrett, P.C., is instructed to transfer the files identified above and all related documents currently in its possession to Janice K. Whetstone on June 30, 1999. If the above files include any corporate files, this Consent also authorizes release of the corporate record book. If the above files involve estate planning, this Consent also authorizes release of any Wills, Durable Powers of Attorney, Declarations, Burial Directives and other associated **original** estate planning documents which may be in the possession of Kirwan & Barrett, P.C.

As of June 30, 1999, Kirwan & Barrett, P.C., is hereby released from any and all duties and obligations to represent me in the above matters. The Attorney-Client relationship between me and Kirwan & Barrett, P.C., shall terminate on June 30, 1999.

I acknowledge that, as of June 30, 1999, Janice K. Whetstone is solely responsible to represent me as legal counsel for all purposes related to the above matters.

I will continue to pay any outstanding charges for services and expenses due to Kirwan & Barrett, P.C., subsequent to the date my files are transferred to Janice K. Whetstone.

Dated this 21 day of June, 1999.

LaVerne Goldhahn

KIRWAN & BARRETT, P.C.
ATTORNEYS AT LAW

PETER M. KIRWAN
JANICE K. WHETSTONE
SCOTT W. PRUSSACK
TROY L. BENTSON

OF COUNSEL
STEPHEN M. BARRETT

215 WEST MENDENHALL
P.O. BOX 1348
BOZEMAN, MONTANA 59771-1348

(406) 586-1553
FAX 406-586-8971

July 2, 1997

LaVerne Goldhahn
Executive Director
Montana Post Secondary Educational
Opportunities Council, Inc.
3211 Reese Creek Road
Belgrade, Montana 59714

Dear LaVerne:

Enclosed please find the **duplicate original** of the Amendment to Articles of Incorporation which bears the Secretary of State's filing information. As you can see, the filing was effective as of June 27, 1997. This document should be entered in your original corporate record book to be maintained with the original Articles of Incorporation.

At the time you forwarded the Amendment to me, you also included Articles of Incorporation which were dated May 30, 1997 and signed by the President and yourself. If you have a dupliciate set of those signed Articles, they should be destroyed.

The Amendment to the Articles has made all of the necessary changes to the original Articles filed with the Montana Secretary of State. The only documentation which you require in your corporate record book are the original Articles and the enclosed Amendment. Having a new set of Articles of Incorporation could create unnecessary confusion to future members of the corporation. The only way to do it with "new" Articles would have been for us to file Amended and Restated Articles of Incorporation versus merely amending the existing Articles.

Should you have any questions regarding either the enclosed Amendment or the steps to be taken regarding the Articles dated May 30, 1997, please do not hesitate to contact me.

Very truly yours,

KIRWAN & BARRETT, P.C.

Janice K. Whetstone

JKW/tjf
Enclosures
77-96-W

KIRWAN & BARRETT, P.C.
ATTORNEYS AT LAW

PETER M. KIRWAN
JANICE K. WHETSTONE
SCOTT W. PRUSSACK
TROY L. BENTSON

OF COUNSEL
STEPHEN M. BARRETT

215 WEST MENDENHALL
P.O. BOX 1348
BOZEMAN, MONTANA 59771-1348

(406) 586-1553
FAX 406-586-8971

April 15, 1997

LaVerne Goldhahn
Executive Director
Montana Post Secondary Educational
Opportunities Council, Inc.
3211 Reese Creek Road
Belgrade, Montana 59714

Dear LaVerne:

Pursuant to our conversation, enclosed please find the Amendment to the Articles of Incorporation for the nonprofit corporation. As you will see, the only provision of the Articles being amended is Article X regarding the number of directors. The directors will have the ability, under the terms of the Bylaws, to set the number of directors within the range of not less than three (3) and not more than ten (10). If the Board at any time in the future decides to change this range, both the Bylaws and Articles would need to be amended.

Please have the president and secretary of the corporation execute the Amendment. The **original**, executed Amendment should then be returned to my office. I will see that it is promptly filed with the Montana Secretary of State. As soon as I've received their confirmation of filing, a copy bearing their recording information will be forwarded to you for your records.

Should you have any questions regarding the enclosed, please do not hesitate to contact me.

Very truly yours,

KIRWAN & BARRETT, P.C.

Janice K. Whetstone

JKW/tjf
Enclosures
77-96-W

BYLAWS

SECTION I: *NAME AND PRINCIPAL OFFICE*

THE NAME OF THE ORGANIZATION SHALL BE MONTANA POST SECONDARY EDUCATIONAL OPPORTUNITIES COUNCIL, INC., A VOLUNTARY, NON-PROFIT CORPORATION, AND ITS PRINCIPAL OFFICE SHALL BE LOCATED AT 3211 REESE CREEK ROAD, BELGRADE, MT 59714.

SECTION II: *MEMBERSHIP*

ANY MONTANA UNIVERSITY, COLLEGE, COMMUNITY COLLEGE, OR VOCATIONAL TECHNICAL INSTITUTION THAT IS A MEMBER OF AND ACCREDITED BY THE NORTHWEST ASSOCIATION OF SCHOOLS AND COLLEGES AND MONTANA TRIBAL COMMUNITY COLLEGES MAY BECOME A MEMBER OF AND CONTINUE AS A REGULAR MEMBER OF THE CORPORATION. ANY SALARIED, PROFESSIONAL STAFF MEMBER OF THE ADMISSIONS, NEW STUDENT SERVICES OR ENROLLMENT MANAGEMENT OFFICES OF THESE INSTITUTIONS MAY ATTEND GENERAL MEETINGS OF THE CORPORATION. *EACH MEMBER INSTITUTION WILL DESIGNATE ONE VOTING MEMBER FOR REPRESENTATION AT MEETINGS OF THE CORPORATION.*

SECTION III: *FISCAL YEAR*

THE FISCAL YEAR SHALL BE A CONSECUTIVE 12-MONTH PERIOD THAT COMMENCES ON JANUARY 1.

SECTION IV: *MEETINGS*

MEETINGS OF THE MEMBERS OF THE CORPORATION SHALL BE HELD FROM TIME TO TIME AS MAY BE DETERMINED APPROPRIATE BY THE BOARD OF DIRECTORS. THERE SHALL BE NO REQUIREMENT FOR THE BOARD OF DIRECTORS TO CONDUCT REGULAR OR ANNUAL MEETINGS OF THE MEMBERS.

THE BOARD OF DIRECTORS SHALL MEET AT LEAST THREE TIMES DURING THE FISCAL YEAR AT TIMES AND PLACES DESIGNATED BY THE BOARD WITH ORAL OR WRITTEN NOTICE TO BOARD MEMBERSHIP AT LEAST ONE WEEK PRIOR TO THE MEETING.

ANY EXECUTIVE OR STANDING COMMITTEES SHALL MEET AT TIMES AND PLACES DESIGNATED BY THE COMMITTEE CHAIRPERSONS.

SPECIAL MEETINGS OF THE MEMBERS CAN BE CALLED BY THE BOARD WITH NOTICE PRIOR TO THE MEETING.

EIGHT MEMBER INSTITUTIONS SHALL CONSTITUTE A QUORUM FOR THE TRANSACTION OF BUSINESS AT ANY MEETING OF THE MEMBERSHIP. AT LEAST TWENTY-FIVE (25) PERCENT, BUT NO LESS THAN THREE (3) MEMBERS OF THE BOARD OF DIRECTORS, SHALL CONSTITUTE A QUORUM FOR THE TRANSACTION OF BUSINESS AT ANY MEETING OF THE BOARD OF DIRECTORS. A MAJORITY OR UNANIMOUS VOTE SHALL RULE.

SECTION V: *BOARD OF DIRECTORS*

THE OPERATION OF THE CORPORATION SHALL BE ENTRUSTED TO A BOARD OF DIRECTORS CONSISTING OF NOT LESS THAN THREE (3) NOR MORE THAN TEN (1 O) MEMBERS WHO SHALL BE ELECTED BY THE MEMBERS FROM THE PROFESSIONAL STAFF OF THE ADMISSIONS OR ENROLLMENT MANAGEMENT OFFICES OF THE MEMBER INSTITUTIONS. THE TERM OF OFFICE FOR DIRECTORS IS A FOUR YEAR ROTATION. THE BOARD OF DIRECTORS SHALL CONSIST OF THE MPSEOC PRESIDENT, VICE PRESIDENT, SECRETARY, PAST PRESIDENT AND EXECUTIVE DIRECTOR AS A NON-VOTING MEMBER, THE FOLLOWING SPECIAL MEMBERSHIPS ON THE BOARD OF DIRECTORS MAY BE AUTHORIZED:

1. UPON CONSENT OF THE BOARD OF DIRECTORS, TWO OR MORE INDIVIDUALS MAY SHARE ONE CHAIRMANSHIP AND BE REFERRED TO AS ALTERNATE CHAIRPERSONS. SUCH CHAIRPERSONS MAY BE INVITED TO ATTEND MEETINGS OF THE BOARD OF DIRECTORS BUT SHALL NOT HAVE THE RIGHT TO VOTE.

2. THE BOARD OF DIRECTORS MAY ELECT HONORARY DIRECTORS WHO SHALL ADVISE AND CONSULT WITH THE BOARD AND THE EXECUTIVE DIRECTOR AND SHALL BE INVITED TO ATTEND MEETINGS OF THE BOARD BUT WHO SHALL NOT HAVE THE RIGHT TO VOTE.

3. THE PAST PRESIDENT OF THE CORPORATION SHALL BE A FULL MEMBER OF THE BOARD OF DIRECTORS WITH VOTING POWER FOR A TERM OF ONE YEAR FOLLOWING THE CONCLUSION OF SUCH PERSON'S PRESIDENCY EVEN THOUGH ELIGIBILITY TO SERVE ON THE BOARD OF DIRECTORS MAY HAVE EXPIRED. REGULAR BOARD MEMBERS MAY COMPLETE THEIR FOUR YEAR TERM IF ELECTED INTO A POSITION OF THE BOARD ROTATION THAT EXPIRES BEFORE THEIR FOUR YEAR TERM IS COMPLETE

(NO REGULAR DIRECTORS SHALL SERVE FOR A PERIOD OF MORE THAN SIX CONSECUTIVE YEARS BUT SUCH DIRECTORS MAY AGAIN BE ELIGIBLE TO SERVE ON THE BOARD OF DIRECTORS AFTER A PERIOD OF ONE YEAR HAS ELAPSED SINCE SUCH DIRECTOR HAS LAST SERVED.) ANY DIRECTOR MISSING THREE MEETINGS IN ANY FISCAL YEAR MAY BE TERMINATED AS A MEMBER OF THE BOARD OF DIRECTORS AND SUCH POSITION DECLARED VACANT UNLESS EXCUSED BY THE BOARD. SHOULD A VACANCY ON THE BOARD OF DIRECTORS OCCUR, THE BOARD, MAY APPOINT A REGULAR DIRECTOR OR MEMBER TO FILL THE UNEXPIRED TERM.

SECTION VI: *OFFICERS*

THE OFFICERS OF THE CORPORATION SHALL BE; AN EXECUTIVE DIRECTOR HIRED BY THE BOARD OF DIRECTORS, A PRESIDENT, VICE PRESIDENT, SECRETARY AND PAST-PRESIDENT, EACH ELECTED FROM THE MEMBERSHIP BY THE MEMBERSHIP *REPRESENTED BY ONE VOTING MEMBER PER INSTITUTION.* OFFICERS SHALL BE ELECTED TO A FOUR YEAR ROTATION AT THE LAST MEETING OF THE PREVIOUS FISCAL YEAR. SHOULD A VACANCY OCCUR AMONG THE OFFICERS, THE BOARD OF DIRECTORS MAY ELECT ONE OF ITS MEMBERS TO TEMPORARILY FILL THE UNEXPIRED TERM. THE DUTIES OF THE OFFICERS SHALL BE AS FOLLOWS:

(Board?)

THE PRESIDENT SHALL BE THE PRIMARY OFFICER OF THE CORPORATION AND :

- SHALL PRESIDE OVER ALL MEETINGS
- SHALL APPOINT, OR DISSOLVE, ALL STANDING COMMITTEES OR SPECIAL COMMITTEES, ONLY WITH THE APPROVAL OF THE BOARD OF DIRECTORS
- SHALL BE AN EX-OFFICIO MEMBER OF ALL COMMITTEES
- MAY DELEGATE ANY FISCAL OR BUSINESS RESPONSIBILITY OF THE CORPORATION TO THE EXECUTIVE DIRECTOR WITH THE APPROVAL OF THE BOARD OF DIRECTORS.
- SHALL PERFORM SUCH OTHER DUTIES AS USUALLY PERTAIN TO THE OFFICE OF PRESIDENT OR WHICH MAY BE ASSIGNED BY THE BOARD OF DIRECTORS
- SHALL SERVE ON THE BOARD OF DIRECTORS FOR THE FISCAL YEAR IMMEDIATELY FOLLOWING THE CONCLUSION OF HIS/HER TERM AS PRESIDENT

THE EXECUTIVE DIRECTOR SHALL BE EXECUTOR OF THE CORPORATION UNDER THE DIRECT SUPERVISION OF THE BOARD OF DIRECTORS, AND SERVE ON THE BOARD AS A NON-VOTING MEMBER.

- SHALL SERVE UNDER THE TERMS AND CONDITIONS SPECIFIED BY THE CONTRACT FOR EMPLOYMENT SET FORTH BY THE BOARD OF DIRECTORS OF THE CORPORATION
- SHALL SUPERVISE ANY PAID STAFF AND ANY PERSON SERVING UNDER A SERVICE CONTRACT WITH A THIRD PARTY TO PROVIDE SERVICES
- SHALL ACT AS CHAIRPERSON OF THE FALL COLLEGE FAIR TOUR.
- SHALL ACT AS TREASURER OF THE CORPORATION AND SHALL BE RESPONSIBLE FOR THE FINANCIAL ADMINISTRATION OF POLICIES ESTABLISHED BY THE BOARD AND PERFORM SUCH DUTIES AS MAY BE ASSIGNED BY THE BOARD OF DIRECTORS.
- SHALL BE RESPONSIBLE FOR OVERSEEING THE PREPARATION AND FILING OF ALL TAX RETURNS FOR THE CORPORATION REQUIRED BY STATE AND FEDERAL LAW, MONITORING THE CORPORATION'S TAX EXEMPT STATUS AND REPORTING TO THE BOARD ANY ACTIONS NECESSARY TO CONTINUE THE CORPORATION'S TAX EXEMPT STATUS.

THE VICE PRESIDENT SHALL DISCHARGE THE DUTIES OF THE PRESIDENT IN THE EVENT OF THE ABSENCE OF THE PRESIDENT, AND SHALL PERFORM SUCH DUTIES AS MAY BE ASSIGNED BY THE PRESIDENT OR BOARD OF DIRECTORS.

THE SECRETARY SHALL BE RESPONSIBLE FOR KEEPING RECORD OF THE MEETINGS OF THE CORPORATION AND PERFORM SUCH DUTIES AS MAY BE ASSIGNED BY THE PRESIDENT, OR BOARD OF DIRECTORS.

SECTION VII: *THE NOMINATING COMMITTEES*

THE BOARD OF DIRECTORS MAY APPOINT A NOMINATING COMMITTEE CONSISTING OF FIVE MEMBERS. THEY SHALL BE THE IMMEDIATE PAST-PRESIDENT AND FOUR OTHER MEMBERS. THE CHAIRPERSON OF THE COMMITTEE WILL BE THE IMMEDIATE PAST-PRESIDENT. IN THE ABSENCE OF THE IMMEDIATE PAST-PRESIDENT, THE VICE PRESIDENT OF THE BOARD SHALL SERVE AS CHAIRMAN OF THE NOMINATING COMMITTEE. THIS COMMITTEE OR THE EXECUTIVE DIRECTOR SHALL CONTACT AND SUBMIT NAMES OF ANY REGULAR MEMBERS INTERESTED IN NOMINATION FOR ELECTION TO THE BOARD OF DIRECTORS, ACCORDING TO GUIDELINES ESTABLISHED BY THE BOARD OF DIRECTORS. ANY MEMBERS MAY PRESENT A PETITION SIGNED BY THAT MEMBER AND THREE OTHER MEMBERS INSTITUTIONS IN GOOD STANDING TO BE NOMINATED IN ADDITION TO THOSE PERSONS CHOSEN BY THE NOMINATING COMMITTEE.

SECTION VIII: *THE EXECUTIVE AND STANDING COMMITTEES*

ALL EXECUTIVE AND STANDING COMMITTEE APPOINTMENTS WILL BE FOR TWO FISCAL YEARS. EACH COMMITTEE CHAIRPERSON WILL BE AN HONORARY NON-VOTING MEMBER OF THE BOARD OF DIRECTORS.

IN ADDITION TO THE EXECUTIVE AND NOMINATING COMMITTEES, THE BOARD OF DIRECTORS SHALL AT THE BEGINNING OF EACH FISCAL YEAR ESTABLISH SUCH OTHER COMMITTEES AS THEY DEEM APPROPRIATE.

SECTION IX: *SPECIAL COMMITTEES*

SPECIAL COMMITTEES SHALL BE ESTABLISHED AS NECESSARY TO CARRY OUT THE PURPOSES OF THE CORPORATION AND SHALL BE APPOINTED AND STRUCTURED AND SERVE IN A SIMILAR MANNER AS STANDING COMMITTEES WHERE POSSIBLE.

SECTION X: *AMENDMENTS*

THE BYLAWS CAN BE AMENDED AT ANY ANNUAL MEETING OR SPECIAL MEETING OF THE BOARD OF DIRECTORS BY A MAJORITY OR UNANIMOUS VOTE OF MEMBERS PRESENT (*ONE VOTE PER MEMBER INSTITUTION*).

SECTION XI: *PURCHASES AND CONTRACTS*

NO CONTRACT FOR THE PURCHASE OF GOODS AND SERVICES MAY BE MADE BY THE CORPORATION WITHOUT APPROVAL BY THE BOARD OF DIRECTORS.

SECTION XII: *NO DISCRIMINATION*

THE CORPORATION SHALL NOT DISCRIMINATE ON THE BASIS OF RACE, SEX, COLOR, CREED, ETHNIC ORIGIN, RELIGION, AGE, PHYSICAL CONDITION OR SIMILAR CRITERIA.

Ammended and Restated

DATED: 3/10/97 5/30/97

MPSEOC BOARD OF DIRECTORS:

CYNTHIA MCCARVEL -STIEF - PRESIDENT
SCOTT KNICKERBOCKER - VICE PRESIDENT
JANET JONES - SECRETARY
ANNETTE WALSTAD - PAST PRESIDENT
LAVERNE GOLDHAHN - EXECUTIVE DIRECTOR

(Signatures)

CORPORATE SEAL

Articles of Incorporation

I. Name of Corporation: Montana Post Secondary Educational Opportunities Committee. Council Inc.

II. Duration: Perpetual

III. Purposes:

Section 1.

The Corporation is organized exclusively for charitable purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code.

Section 2.

To the extent not inconsistent with the purpose as set forth in Section 1, above, this organization shall:

Support and advance post secondary education in Montana.

Support, encourage, and promote post secondary choices in Montana to students through fund raising, promoting, growth, providing advice and information in partnership with students, parents, and guidance counselors.

IV. Powers:

The Corporation, subject to any specific written limitations or restrictions imposed by the Montana Nonprofit Corporation Act or by these Articles of Incorporation, shall have and exercise all powers specified in said Act or any future non-profit corporation law, and any other powers by law permitted to, or not denied to, corporations organized under said Act.

V.: Non profit tax status:

Section 1.

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its members, directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof.

SECTION 2.

NO SUBSTANTIAL PART OF THE ACTIVITIES OF THE CORPORATION SHALL BE THE CARRYING ON OF PROPAGANDA, OR OTHERWISE ATTEMPTING TO INFLUENCE LEGISLATION, AND THE CORPORATION SHALL NOT PARTICIPATE IN, OR INTERVENE IN (INCLUDING THE PUBLISHING OR DISTRIBUTION OF STATEMENTS) ANY POLITICAL CAMPAIGN ON BEHALF OF ANY CANDIDATE FOR PUBLIC OFFICE.

SECTION 3.

NOTWITHSTANDING ANY OTHER PROVISION OF THESE ARTICLES, THE 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 1 954 (OR THE CORRESPONDING PROVISION OF ANY FUTURE UNITED STATES INTERNAL REVENUE LAW), OR

BY A CORPORATION, CONTRIBUTIONS TO WHICH ARE DEDUCTIBLE UNDER SECTION 1 70(C)(2) OF THE INTERNAL REVENUE CODE OF 1 954 (OR THE CORRESPONDING PROVISION OF ANY FUTURE UNITED STATES INTERNAL REVENUE LAW).

VI. DISSOLUTION:

UPON THE DISSOLUTION OF THE CORPORATION, THE BOARD OF DIRECTORS SHALL, AFTER PAYING OR MAKING PROVISION FOR THE PAYMENT OF ALL THE LIABILITIES OF THE CORPORATION, DISPOSE OF ALL THE ASSETS OF THE CORPORATION EXCLUSIVELY TO NON-PROFIT INSTITUTIONS IN MONTANA FOR THE USE AND BENEFIT OF POST SECONDARY EDUCATIONAL CHOICES FOR STUDENTS IN MONTANA. IF SUCH DISTRIBUTION CANNOT BE MADE, OR IF THE PURPOSE OR THE ORGANIZATION WOULD NOT THEN QUALIFY AS EXEMPT UNDER SECTION 501 (C)(3) OF THE INTERNAL REVENUE CODE OF 1 954 (OR THE CORRESPONDING PROVISION OF ANY FUTURE UNITED STATES INTERNAL REVENUE LAW,) THE ASSETS SHALL BE DISPOSED OF BY THE STATE DISTRICT COURT IN YELLOWSTONE COUNTY, MONTANA, EXCLUSIVELY FOR CHARITABLE PURPOSES, TO ONE OR MORE ORGANIZATIONS, AS THE COURT SHALL DETERMINE, WHICH ARE ORGANIZED AND OPERATED EXCLUSIVELY FOR SUCH PURPOSES.

VII. NONLIABILITY AND INDEMNIFICATION OF MEMBERS, DIRECTORS, OFFICERS, AND EMPLOYEES:

SECTION 1 .

THE MEMBER, DIRECTORS, AND OFFICERS, AND EMPLOYEES OF THE CORPORATION AND THEIR PRIVATE PROPERTY SHALL NOT BE LIABLE IN ANY MANNER FOR CORPORATE DEBTS, OBLIGATIONS, UNDERTAKINGS OR LIABILITIES, AND THE MEMBERS, DIRECTORS, AND OFFICERS, AND EMPLOYEES SHALL BE EXEMPTED FROM AND INDEMNIFIED AGAINST ANY PERSONAL EXPENSES, LOSSES, OR LIABILITIES WHICH MAY ACCRUE FROM TIME TO TIME IN NAY MANNER BY REASON OF THE OWNERSHIP, ADMINISTRATION OR DISTRIBUTION OF THE CORPORATE PROPERTY OR

FUNDS, OR BY REASON OF ANY ACTS OF COMMISSION OR OMISSION ON THEIR PART IN THE CONDUCT OF THE CORPORATE AFFAIRS, SO LONG AS THEY ACT IN GOOD FAITH. THEY SHALL NOT BE LIABLE OR ACCOUNTABLE IN ANY MANNER FOR HONEST MISTAKES OR ERRORS OF JUDGEMENT, NOR FOR ERRORS OR WRONGDOING OF CORPORATE AGENTS, NOR FOR INTEREST ON FUNDS TEMPORARILY IDLE. THEY SHALL HAVE THE RIGHT AT ALL TIMES AND IN ALL MATTERS TO ACT UPON ANY INFORMATION OR EVIDENCE DEEMED BY THEM RELIABLE, WITHOUT INCURRING ANY PERSONAL LIABILITY OR RESPONSIBILITY OF ANY KIND OR IN ANY MANNER. NO PERSON DEALING WITH THE MEMBERS, DIRECTORS, OFFICERS OR EMPLOYEES OF THE CORPORATION SHALL BE UNDER ANY OBLIGATION TO INQUIRE INTO THEIR POWER OR AUTHORITY OR INTO THE VALIDITY, EXPEDIENCY OR PROPRIETY OF THEIR ACTIONS, DECISIONS OR TRANSACTIONS OR TO SEE TO THE PROPER APPLICATION OF MONEY OR PROPERTY PAID OVER OR TRANSFERRED TO THE CORPORATION.

SECTION 2.

THE CORPORATION SHALL INDEMNIFY ANY PERSON WHO WAS OR IS A PARTY OR IS THREATENED TO BE MADE A PARTY TO ANY THREATENED, PENDING OR CONTEMPLATED ACTION, SUIT, OR PROCEEDING, WHETHER CIVIL, CRIMINAL, ADMINISTRATIVE, OR INVESTIGATIVE, BY REASON OF THE FACT THAT HE/SHE IS OR WAS A MEMBER, DIRECTOR, OFFICER, EMPLOYEE OR AGENT OF THE CORPORATION, AGAINST EXPENSES (INCLUDING ATTORNEY'S FEES) JUDGMENTS, FINES, AND AMOUNTS PAID IN SETTLEMENT ACTUALLY AND REASONABLY INCURRED BY HIM/HER IN CONNECTION WITH SUCH ACTION, SUIT, OR PROCEEDING TO THE FULL EXTENT PERMITTED BY THE MONTANA NONPROFIT CORPORATION ACT, UPON SUCH DETERMINATION HAVING BEEN MADE AS TO HIS GOOD FAITH AND CONDUCT AS IS REQUIRED BY SAID ACT. EXPENSES INCURRED IN DEFENDING A CIVIL OR CRIMINAL ACTION, SUIT, OR PROCEEDING SHALL BE PAID BY THE CORPORATION IN ADVANCE OF THE FINAL DISPOSITION OF SUCH ACTION, SUIT OR PROCEEDING TO THE EXTENT, IF ANY, AUTHORIZED BY; THE BOARD OF DIRECTORS IN ACCORDANCE WITH THE PROVISION OF THE ACT, UPON RECEIPT OF AN UNDERTAKING BY OR ON BEHALF OF THE DIRECTOR, OFFICER, EMPLOYEE OR AGENT TO REPAY SUCH AMOUNT UNLESS IT SHALL ULTIMATELY BE DETERMINED THAT HE/SHE IS ENTITLED TO BE INDEMNIFIED BY THE CORPORATION.

VIII. MEMBERSHIP:

MEMBERSHIP SHALL BE LIMITED TO INSTITUTIONS AS SET FORTH IN THE BYLAWS.

IX. REGISTERED OFFICE AND REGISTERED AGENT

MS. NANCY KROGH IS THE REGISTERED AGENT AND HER ADDRESS IS ROCKY MOUNTAIN COLLEGE, 1511 POLY DRIVE, BILLINGS, MONTANA 59102.

X. BOARD OF DIRECTORS

THE MANAGEMENT AND SUPERVISION OF THE CORPORATION SHALL BE VESTED IN THE BOARD OF DIRECTORS OF THE CORPORATION. THE NUMBER OF DIRECTORS OF THE CORPORATION SHALL BE NOT LESS THAN THREE (3). SUBJECT TO SUCH LIMITATION, THE NUMBER OF DIRECTORS SHALL BE FIXED BY ~~THESE ARTICLES OF~~ The By laws of the

INCORPORATION. THE NUMBER OF DIRECTORS MAY BE INCREASED OR DECREASED FROM TIME TO TIME BY AMENDMENT TO THE BYLAWS. NO DECREASE IN NUMBER SHALL HAVE THE EFFECT OF SHORTENING THE TERM OF ANY INCUMBENT DIRECTOR.

DATED THIS 14th DAY OF February, 1997

MONTANA POST SECONDARY
OPPORTUNITIES COMMITTEE, INC.

BY: _____
PRESIDENT

BY: LaVerne Goldhahn
EXECUTIVE DIRECTOR

ATTEST

MPSEOC MEMBER INSTITUTION
AGREEMENT TO PARTICIPATE IN THE MONTANA POST-SECONDARY EDUCATIONAL OPPORTUNITIES COUNCIL'S
1997 MONTANA FALL COLLEGE TOUR

Agreement made this _____ day of _____, 1997, between the Montana Post Secondary Educational Opportunities Council of Montana, hereinafter referred to as the MPSEOC, and the following institution or agency: Name: _____,
Address: _____
Phone: _____ Fax: _____ E-Mail: _____
Hereinafter referred to as the Participant. For the purpose of setting forth their respective rights and obligations relative to college and career fairs sponsored by the MPSEOC, the parties agree as follows:

The Participant agrees to attend the Regions selected below.

Regional tour selection at $150 per region: (please check all that apply)			**Unit Price**
Eastern	9/16-9/19 ____	Authorized Rep._____	_____
Central	9/23-9/26 ____	Authorized Rep._____	_____
West Central	9/30-10/2 ____	Authorized Rep._____	_____
Western	10/7-10/10 ____	Authorized Rep._____	_____

Guide Selection

Two page insert at $350 (if attending the tour)	WAIVED
One page insert at $250 (if attending the tour)	WAIVED
One page insert at $500 (if NOT attending the tour)	WAIVED
TOTAL $	_____

By signing this agreement on behalf of the Participant, the agent of the Participant fully and completely binds said Participant to *abide by the MPSEOC Code of Ethics and to pay the sums set forth above*. The Participant agrees that failure to comply with the MPSEOC *Code of Ethics* or to pay the sums set forth above may result in the suspension of the participant and its agents or representatives from any and all participation in current and future MPSEOC activities.

The parties agree that contracts for tour and camera ready art work are due by *June 14, 1997*. It is further agreed that payment of the amounts set forth above must be made to MPSEOC c\o: LaVerne Goldhahn, Executive Director, 3211 Reese Creek Road, Belgrade, MT 59714 on or before *July 12, 1997*. The parties agree that this contract is not subject to cancellation. *Any cancellation after contracted due date will result in the forfeiting of set fees listed. Payments due after set deadline above will be subject to late fees set forth by the MPSEOC.*

This contract shall be construed under the laws of the State of Montana and any action relating to this contract shall be instituted and prosecuted in the Justice of District Courts at Gallatin County of Bozeman, State of Montana. Each party hereby waives the right to change of venue. ? Keep ??

If suit is brought by the MPSEOC for the recovery of any payment due under this contract or for breach of any provision of this contract, the Participant agrees to pay all costs in connection with suit, including reasonable attorney's fees, whether or not the suit proceeds to judgement.

This instrument embodies the whole agreement of the parties. There are no promises, terms, conditions or obligations other than those contained herein; this contract shall supersede all previous communications, representations, or agreements either verbally or written between the parties.

In witness whereof, the parties have executed this agreement on the day and year first written above.

_____ _____
Participant Date of Contract

_____ _____
Authorized Agent of Participant Signature LaVerne Goldhahn, MPSEOC Executive Director

_____
Title of Authorized Agent

Exhibit "A"

FALL TOUR REGULATIONS AND SANCTIONS

MONTANA CODE OF ETHICS FOR ADMISSIONS PROFESSIONALS

The Montana Post Secondary Educational Opportunities Council is dedicated to providing the best educational information to high school students and educators. In this regard, the Association requires that representatives adhere to the following principles and regulations.

GENERAL PRINCIPLES

1) THAT representatives shall be defined as individuals who are professional, salaried staff members of the institutions that they represent. Others may accompany professional Admissions staff members, if they are well trained and if they abide by the same principles and regulations expected of the professionals. The institutions remain responsible for anyone representing them.

2) THAT representatives shall provide a service to students by assisting them in matching their interests and abilities t e appropriate institutions that will enable them to best achieve their educational and career goals.

3) THAT representatives keep high school counselors and administrators well informed as to changes at their institution and that they work closely with these individuals when contacting students from their school.

4) THAT representatives shall represent only one institution and shall be trained to provide as much information about that institution as possible.

5) THAT representatives, when working with high school age students especially, shall be considerate of the student, their family, and their school when providing information. Representatives will bear in mind that, for the high school age persons the primary objective is the completion of their educational requirements. Contacts with prospective students shall be done in such a manner as to not be disruptive to this objective.

FALL TOUR REGULATIONS

1) REPRESENTATIVES shall be prompt, and shall attend all programs for which the institution has contracted. If an emergency should arise which would prevent attendance at a program, the MPSEOC Executive Director and the site coordinator involved must be notified. ***Any cancellation after the contract payment deadline will result in the forfeit of said fees.***

2) REPRESENTATIVES shall be as courteous and thoughtful as possible. Representatives will ***remain behind their tables*** and use ***only materials which give factual information*** to students. Representatives ***shall not use any form of a ovisual equipment or booth displays except the option of one laptop computer per table, with a self-contained power source only. No distribution of gimmick items such as calendars, combs, pins, pens, pencils, shopping bags, etc.*** The Norwest-MPSEOC Bags are authorized by the MPSEOC Board of Directors.

(Continued back page)

s and Pencils with institution name printed on them ***cannot be distributed during the fair.*** Posters with factual information can be distributed, however, no posters shall be displayed in or near the room(s) assigned to the tour representatives. No posters, blankets or displays may be used as a backdrop behind the table. ***No display material may stand above 18 inches above the table.*** No gifts to site coordinators, counselors, parents or students during the fairs.

3) PRESENTATIONS and visitations of students and high schools during the Fall Tour shall be restricted to the scheduled programs only. That is, ***for one week before, and after each week's program, there shall be no visits by any representatives from any institution to any high schools or students participating in that week's program.***

4) REPRESENTATIVES must conduct themselves in a manner which manifests an interest in the welfare of the student rather than attempting to coerce or reward the student into attending their institution.

5) NO more than ***four*** people are allowed to be behind a table at one time.

6) REPRESENTATIVES should ***refrain from all disparaging comparisons of any other agency,*** secondary, post secondary, or similar institutions including their programs, personnel and services.

SANCTIONS

tions will be imposed if there are violations to the above stated principles. These sanctions can include but are not limited to the following:

1) Loss of opportunity to participate in the Fall Tour.
2) Denial by individual high schools to make contacts with their students at their high school or during school hours.
3) Written notification of reported violations from the Executive Director of the MPSEOC to the appropriate individuals which may include:

- **high school counselors**
- **high school administrators**
- **appropriate administrators of the violating institution**
- **appropriate governing boards of the violating institution**

PROCEDURES

1) DURING the Tour, the regional and/or site coordinators shall act as observers, monitoring any violations of the regulations, informing violators of the regulation(s) being violated, and requesting compliance with the code of ethics. Coordinators will also submit a report of the violation to the Executive Director of MPSEOC, in which the violation as well as the violator's response to the coordinator's request for compliance is indicated.

2) IN the case of a regulation #3 violation (school visitations during the tour) the high school counselors in the school(s) where the violation occurred are to inform the violator of the regulation, and to submit a written report to the Executive Director of the MPSEOC detailing the violation as well as the violator's response to the counselor's request for compliance.

3) UPON receipt of reported violations, the Executive Director of the MPSEOC shall notify the appropriate administrators and governing board of the violating institution regarding the violation and shall inform them of the sanction(s) imposed.

ROBERT C. MELCHER

ATTORNEY AT LAW

P.O. BOX 1690 • 236 FOURTH AVENUE
HAVRE, MONTANA 59501
406/265-6500 • FAX: 406/265-6558

January 13, 1993

Kelly Palmer
President, MPSEOC
Office of Administration
Northern Montana College
P.O. Box 7751
Havre, MT 59501

RE: Amendment of Bylaws of MPSEOC

Dear Kelly:

Enclosed are the Amended Bylaws which we discussed on this date. Montana statutory law does not require that the bylaws be approved or filed with the Secretary of State. Section 35-2-229, MCA, does require that the amendment be made by the Board of Directors and that notice of any meeting of the directors at which an amendment is to be approved be given in accordance with Section 35-2-429 (3). Copies of those statutes are enclosed. The written notice concerning the meeting to amend the meeting for the purpose of amending the bylaws should be given seven days in advance of the meeting unless a waiver is made pursuant to Section 35-2-430.

Based upon your recent letter I do not see anything else that I need to accomplish on behalf of the Corporation. If I can be of further service, or if you require additions or deletions to the Employment Agreement or Bylaws, please advise.

Sincerely,

Robert C. Melcher

RCM/jw

AMENDED BYLAWS OF

MONTANA POST SECONDARY EDUCATIONAL OPPORTUNITIES COMMITTEE, INC.

SECTION I: NAME AND PRINCIPAL OFFICE

The name of this organization shall be Montana Post Secondary Educational Opportunities Committee, Inc., a voluntary, non-profit corporation, and its principal office shall be located at 1301 20th Street South, Great Falls, Montana, 59405.

SECTION II: MEMBERSHIP

Any Montana university, college, community college, or vocational technical institution that is a member of and accredited by the Northwest Association of Schools and Colleges and Montana tribal community colleges may become a member of and continue as a regular member of the Corporation. Any salaried, professional staff member of the admissions or enrollment management offices of these institutions may attend meetings of the Corporation. Each institution may designate one voting member at meetings of the Corporation.

SECTION III: FISCAL YEAR

The fiscal year shall be a consecutive 12-month period that commences on January 1.

SECTION IV: MEETINGS

Meetings of the members of the Corporation shall be held from time to time as may be determined appropriate by the Board of Directors. Meetings may be conducted by telephone conference. The Board of Directors shall provide notice of such meetings by written notice at least ten days prior to said meetings. There shall be no requirement for the Board of Directors to conduct regular or annual meetings of the members. The regular meetings of the Board of Directors shall be open to the members and shall constitute membership meetings.

The Board of Directors shall meet at least three times during the fiscal year at times and places designated by the President with oral or written notice at least one day prior to the meeting.

The Executive Committee shall meet at times and places designated by the President.

Special meetings of the members can be called by the President with notice mailed at least ten days prior to the meeting.

Eight members shall constitute a quorum for the transaction of business at any meeting of the members. At least twenty-five (25) percent, but no less than three (3) members of the Board of Directors, shall constitute a quorum for the transaction of business at any meeting of the Board of Directors. A majority vote shall rule.

SECTION V: BOARD OF DIRECTORS

The operation of the Corporation shall be entrusted to a Board of Directors consisting of not less than three (3) nor more than ten (10) members who shall be elected by the members from the professional staff of the admissions or enrollment management offices of the members institutions. The term of office for directors is two fiscal years. The Board of Directors shall consist of the Executive Committee and any Chairpersons of any Standing Committees as elected by the membership. In addition to the regular members of the Board of Directors, the following special memberships on the Board of Directors are authorized:

1. Upon consent of the Executive Committee, two or more individuals may share one directorship and be referred to as alternate directors. Such alternate directors shall be allowed to attend all meetings of the Board but shall determine among themselves who shall cast such vote but in the event of a dispute, the President of the Board shall have the sole discretion to determine which alternate director shall be entitled to vote for said directorship.

2. The Board of Directors may elect honorary and emeritus directors who shall advise and consult with the Board and the Executive Committee and shall have the right to attend all meetings of the Board but who shall not have the right to vote.

3. The Past President of the Corporation shall be a full member of the Board of Directors with voting power for a term of one year following the conclusion of such person's presidency even though eligibility to serve on the Board of Directors may have expired.

No regular directors shall serve for a period of more than six consecutive years but such directors may again be eligible to serve on the Board of Directors after a period of one year has elapsed since such director has last served. Any director missing three meetings in any fiscal year may be terminated as a member of the Board of Directors and such position declared vacant unless excused by the Executive Committee. Should a vacancy on the Board of Directors occur, the Board, upon recommendation of the Nominating Committee, shall appoint a regular member to fill the unexpired term.

SECTION VI: OFFICERS

The officers of the Corporation shall be a president, who shall also serve as treasurer, a vice president, and a secretary, to be elected from the membership by the membership. Officers shall be elected for two fiscal years at the last meeting of the previous fiscal year. Should a vacancy occur among the offices, the Board of Directors shall elect one of its members to fill the unexpired term. The duties of the offices shall be as follows:

The President shall be the executive officer of the Corporation and:

- shall preside over all meetings
- shall appoint, or dissolve, all Standing Committees or Special Committees only with the approval of the Board of Directors
- shall be an ex-officio member of all committees
- shall perform such other duties as usually pertain to the office of president or which may be assigned by the Executive Committee or Board of Directors
- shall serve on the Board of Directors for the fiscal year immediately following the conclusion of his/her term as President
- shall supervise any paid staff and any person serving under a service contract with a third party to provide services
- shall act as treasurer of the Corporation and shall be responsible for the financial administration of policies established by the Board of Directors and perform such duties as may be assigned by the President, Executive Committee, or Board of Directors

- shall be responsible for preparing and filing all tax returns for the Corporation required by applicable state and federal law and for monitoring the Corporation's tax exempt status and reporting to the Board any actions necessary to continue the Corporation's tax exempt status

- shall have the authority to supervise any Executive Director hired by the Corporation, to determine his or her specific duties, the manner in which those duties shall be performed, the approval of business expenses, compensation, vacation or annual leave and other matters related to the employment of the Executive Director

- shall have the authority to delegate to the Executive Director the financial, administrative and business duties and responsibilities concerning the operation of the Corporation including, but not limited to, preparing and filing tax returns, monitoring the Corporation's tax exempt status, the carrying on of business and other tasks necessary for the efficient operation of the Corporation

The Vice President shall discharge the duties of the President in the event of the absence of the President, and shall perform such duties as may be assigned by the President, Executive Committee, or Board of Directors.

The Secretary shall be responsible for the records of the Corporation and perform such duties as may be assigned by the President, Executive Committee, or Board of Directors.

SECTION VII: THE EXECUTIVE COMMITTEE

The Executive Committee shall consist of the President, Vice President, and Secretary. This Committee shall carry out the operation of the Corporation in the interim between meetings of the Board of Directors. Action of the Executive Committee shall be reported to the Board of Directors and may be reviewed by resolution.

SECTION VIII: THE NOMINATING COMMITTEE

The President shall appoint a Nominating Committee consisting of five persons. They shall be the immediate Past-President and four other members of the Board of Directors. The chairman of the Committee will be the immediate Past-President. In the absence of the immediate Past-President, the Vice President of the Corporation shall serve as Chairman of the Nominating Committee. This Committee shall submit names of any regular members in nomination for election to the Board of Directors and as officers of the

Corporation, according to guidelines established by the Board of Directors from time to time. Any members of the Corporation presenting a petition signed by that member and five other members in good standing shall be nominated in addition to those persons chosen by the Nominating Committee.

SECTION IX: THE STANDING COMMITTEES

All Standing Committee appointments will be for two fiscal years. Each Standing Committee Chairman will be a member of the Corporation and Board of Directors. Members of the committees can serve regardless of class membership.

In addition to the Executive and Nominating Committees, the Board of Directors shall at the beginning of each fiscal year establish such other committees as they deem appropriate.

SECTION X: SPECIAL COMMITTEES

Special committees shall be established as necessary to carry out the purposes of the Corporation and shall be appointed and structured and serve in a similar manner as Standing Committees where possible.

SECTION XI: AMENDMENTS

The Bylaws can be amended at any annual meeting or special meeting of the Board of Directors by a majority vote of members present.

SECTION XII: PURCHASES AND CONTRACTS

No contract for the purchase of goods and services may be made by the Corporation with any director or employee of the Corporation, or with any entity or parent or subsidiary of such entity, in which a director or employee of the Corporation has an ownership interest exceeding ten percent (10%), except as otherwise provided by the Board of Directors by resolution.

SECTION XIII: RULES

The rules contained in Robert's Rules of Order Newly Revised shall govern the organization in all cases to which they are applicable and in which they are not inconsistent with these Bylaws.

SECTION XIV: NO DISCRIMINATION

The Corporation shall not discriminate on the basis of race, sex,

color, creed, ethnic origin, religion, age, physical condition or similar criteria.

CERTIFICATE TO BYLAWS

We the undersigned being the acting Chairman and Secretary of the Board of Directors of Montana Post Secondary Educational Opportunities Committee, do hereby certify that the foregoing Bylaws of Montana Post Secondary Educational Opportunities Committee, as set forth at numbered pages 1 through ____, including this last and final page, are and constitute the Bylaws of this Corporation as adopted by the Board of Directors on the ___ day of _____, 1993.

_____
Chairman

_____
Secretary

ROBERT C. MELCHER

ATTORNEY AT LAW

P.O. BOX 1690 • 236 FOURTH AVENUE
HAVRE, MONTANA 59501
406/265-6500 • FAX: 406/265-6558

January 4, 1993

Kelly Palmer
President, MPSEOC
Office of Admissions
Northern Montana College
P.O. Box 7751
Havre, MT 59501

RE: Hiring of Executive Director

Dear Kelly:

I am writing in response to your letter of December 23, 1992.

Concerning your initial question regarding advertisement pursuant to AA/EEOC policies, I have the following comments. Initially, neither the Articles of Incorporation or your Bylaws require you to deviate from your plan procedure of sending a position brief and application requirements to the office of admissions at a number of schools. There is also no problem in contacting other interested parties and encouraging them to apply. So long as you have a reasonable process concerning the hiring of Executive Director and do not engage in discrimination based upon religion, sex, race, creed, color or national origin, you will not be in violation of any statutory or administrative provisions of the EEOC. Concerning affirmative action, because you do not receive grants or contracts with Federal entities, the standard affirmative action language does not apply and you need not be concerned in this regard. In summary, I would simply include in the position brief a statement to the effect that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex or national origin and then act in accordance to same.

Enclosed is a rough draft Employment Agreement for your review and revision. The provisions relating to termination were drafted in consideration of Farris v. Hutchinson, 49 St. Rep. 717 (August, 1992) wherein the Montana Supreme Court interpreted a written employment contract in favor of the employer. Please advise me of necessary additions, deletions and comments.

Sincerely,

Robert C. Melcher

RCM/jw

Audrey

December 23, 1992

Robert C. Melcher
Attorney at Law
P.O. Box 1690
Havre, MT 59501

Dear Bob,

The MPSEOC Board of Directors has unanimously approved hiring an Executive Director to oversee the business of the organization. With this decision come a number of related actions that need to be addressed.

1) It is our intention to solicit applications from member institutions by sending a position brief and application requirements directly to the Office of Admissions at each school. Further, interested parties who are recent "alumni" of the admissions profession are also being encouraged to apply. Are we obligated to advertise more widely or to employ AA/EOE policies given our Bylaws or nonprofit status?

2) We'll need a contract for the position. Your suggestion of an annual renewable contract was well received by the Board. We're looking at $15,000 annually for a half-time position. I'm reluctant to say 20 hours per week as it will be necessary to employ some "flex" scheduling at different times of the year. I'm also reluctant to say 20 hours per week because there will be no opportunity for overtime pay. Like may administrative positions, extra hours are a necessary evil. Initially, the minimal weekly office hours must be 4 days with a minimum of 4 regularly scheduled office hours between 8:00 am and 5:00 pm. The remaining hours must be recorded but may be scheduled when needed. Please incorporate this into your contract draft.

Other contract items that should be included are: a) 50 weeks per year (two weeks annual leave upon mutual agreement with the MPSEOC President); b) a monthly time-card must be submitted to the President for payroll purposes; c) a six-month probationary period at the beginning of the contract year that allows for immediate dismissal without cause; d) a 30-day notice requirement for resignation or dismissal after the first 6 months; e) some sort of clause that allows the organization to replace the Executive Director in the event that

a long term personal or health problem prohibits that person from executing the duties of the position.

3) The bylaws of the organization will need to be updated to include the Executive Director position. I'm assuming that an updated copy of the bylaws will need to be forwarded to Mike Cooney's office when we file our annual report in January. I've enclosed a copy of the current bylaws with notes for your convenience.

4) These are the suggestions of the board from our most recent meeting. If there's something important that we've overlooked, by all means include them in your draft.

In closing, I'll be taking all of the equipment and files to President Elect Audrey Thompson on January 6. I'd like to take the contract draft to her at that time for her review. It is our goal to complete the selection process by the end of January and to employ an Executive Director by mid February.

Thanks for your attention to these items, Bob. Call me at 265-3704 if you need anything. Best wishes for a Merry Christmas and continued success in the New Year.

Sincerely,

Kelly Palmer
Soon-to-be-past-President,
MPSEOC

xc: Audrey Thompson

Audrey

December 23, 1992

Mark Holle
Hamilton Misfeldt and Company, P.C.
P.O. Box 1134
Chinook, MT 59523

Dear Mark,

The time has arrived! My term as the MPSEOC president will expire at the end of the month. Audrey Thompson, Registrar and Director of Admission at the College of Great Falls, will take office in January.

Another significant development is that the MPSEOC voted to hire an Executive Director to do the work of the organization. This is a half time position that will be paid $15,000 annually.

I'll be submitting all of the usual quarterly tax stuff when I receive it all. In the meantime, would you please see to it that any changes that need to be made regarding our tax status is switched over? I'd be grateful. I'd also be grateful for your advice regarding how we should transfer the financial assets of the organization. We have two certificate accounts for roughly $11,000 each. One matures in late January, the other in July. Early withdrawals would amount to roughly $85 in penalties. How should we "close-out" the year and make the transition of the funds?

We also need to know how to best handle the checking account and payroll for the Executive Director. As the office for the Executive Director is not necessarily going to be in Great Falls (where Audrey is located) it would be convenient for the checking account to be the responsibility of the Executive Director. However, the President will be the supervisor for the Executive Director and therefore responsible for timecards and paychecks. Furthermore, the President still has the role of Treasurer in our Articles of Incorporation and in the Bylaws. How would you recommend that we handle this situation?

I'll be available after January 4 if you need to call me or meet with me. If you have correspondence that would be more appropriate to Audrey, her address is c/o College of Great Falls, 1301 20th Street South, Great Falls, MT, 59405.

Thanks again for your work on our behalf. Merry Christmas and best wishes for a peaceful New Year.

Sincerely,

Kelly Palmer
President, MPSEOC

ROBERT C. MELCHER
ATTORNEY AT LAW

P.O. BOX 1690 • 230 FOURTH AVENUE
HAVRE, MONTANA 59501
406/265-6500 • FAX: 406/265-6558

May 20, 1992

Kelly Palmer
President, MPSEOC
Northern Montana College
P.O. Box 7751
Havre, MT 59501

RE: 1991 Revisions to Non-Profit Corporations Act

Dear Kelly:

As we discussed on May 19, 1992, your current Articles of Incorporation do not prohibit compensation or honoraria for corporate officers who I understand are also directors.

Concerning the question of what constitutes a "substantial part of the activities of the corporation" relative to lobbying, I think the term substantial could be defined any number of ways and that you need not worry about your lobbying efforts. Your other activities will always far exceed you time spent lobbying.

Concerning the disposition of the corporation's assets by the State District Court in Yellowstone County, Montana, in the event of dissolution, you could amend your articles to vest jurisdiction with any State District Court. However, in the event of dissolution, Yellowstone County would not be an impediment as a petition could be easily filed there and a distribution could take place without any problem.

I was able to locate one of the drafters of the amended Nonprofit Corporations Act, Garth Jacobson, who graduated from the U of M Law School in my class in 1983. Garth was able to give me background information and I have concluded that the intent of the revisions was to provide for modernization of the statutory scheme along with uniformity with the Model Business Act. Essentially, the statutory scheme concerning nonprofit corporations had not been revised or changed for over 30 years.

There are advantages with the new act such as the clarification of liability protection for directors and there are specific ways to exonerate oneself in the event a conflict of interest arises concerning a director or officer. Since you have no specific liability questions or conflict of interest questions at this time, I will not go into specifics as I do not think it is necessary. It is sufficient to say that the new statutory scheme is beneficial to directors and officers in relation to both liability and conflict of interest questions.

Another major change was to require notification of the Attorney General in the event of dissolution so that the Attorney General can review the plan for the distribution of assets of the corporation. This is designed to prevent abuse by individuals who would attempt to reap private benefit from the dissolution of a public benefit corporation.

I do not feel that amendment of the articles is necessary. There is a requirement that you designate your present entity as a "public benefit" nonprofit corporation under §35-2-126(1)(b). That designation should be made in the 1995 annual report. You should make a note to do this so to avoid the need to amend the Articles.

Other statutes of interest include §35-2-427 which allows meetings of directors to be held by long distance telephone conference call and §35-2-428 which allows the use of a directors written consent so to take action without the need for a meeting of any type. Copies of those statutes are enclosed.

In conclusion, it is not necessary to amend the Articles of Incorporation so long as the public benefit designation is noted on the 1995 annual report. The substantial revisions of the act are positive provisions as opposed to being a cause for concern. Specific issues relative to a directors liability or conflicts of interest can be dealt with on a case by case basis. A dissolution resulting in a distribution of assets requires notice to the Attorney General.

A bill for services which incorporates a reduction of fees in consideration of your nonprofit status is enclosed.

If you have any questions concerning the above please feel free to call.

Very Truly Yours,

Robert C. Melcher

RCM/jw

ROBERT C. MELCHER
ATTORNEY AT LAW

P.O. BOX 1690 • 230 FOURTH AVENUE
HAVRE, MONTANA 59501
406/265-6500 • FAX: 406/265-6558

May 21, 1992

Kelly Palmer
President, MPSEOC
Northern Montana College
P.O. Box 7751
Havre, MT 59501

Re: 1991 Revisions to Non-profit Corp. Act

Dear Kelly:

We are enclosing the following: Copies of Statutes referred to in my letter of May 20, 1992.

PLEASE TAKE THE FOLLOWING ACTION:

____ **Acknowledge receipt and return original.**
~~XX~~ **For your information.**
____ **File.**
____ **Record.**
____ **Sign on lines indicated by checkmark and return to our office.**
____ **After review of documents, please call for an appointment.**
____ **Please call for an appointment.**
____ **Please contact me so that we may discuss this matter.**
____ _____.

If there are any questions regarding the foregoing, please call.

Very truly yours,

Robert C. Melcher

Robert C. Melcher

RCM/jw
Enc.

rent registered office and, if different, the

ce is to be changed, the street address of
ferent, the mailing address;
stered agent;
nt is to be changed, the name of the new
it's written consent to the appointment,
to it; and
iges are made, the street addresses of its
registered agent will be identical.
egistered agent's office is changed, the
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agent is the registered agent by notifying
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subsection (1) and that states that the
change.

, 1992) **Resignation of registered**
esign as registered agent by signing and
or filing, the original and two copies of a
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inued, and the other copy to the corpora-
in the most recent annual report filed

terminated, and the registered office
s after the date on which the statement

l.

992) **Service of process on corpora-**
oration must be made upon the persons
Montana Rules of Civil Procedure.
ered trustees for the corporation and its
or demand, on a corporation dissolved
.1, 35-2-315, 35-2-510 through 35-2-514,
, 35-2-524, part 13 of this chapter, and

iny one of those persons designated as
nt to a filing made with the secretary of
one of the directors or officers of the
t most recently filed with the secretary

ssolution or expiration of a corporation's

(i) any one of those persons designated as receiver by a court of competent jurisdiction; or

(ii) any one of the directors or officers of the corporation listed in the annual report most recently filed with the secretary of state.

History: En. Sec. 37, Ch. 411, L. 1991.

35-2-315. *(Effective January 1, 1992)* **Demand on or notice to corporation.** (1) This section applies when a demand or notice is required or permitted by law, but the demand or notice is not required to be served in accordance with the Montana Rules of Civil Procedure.

(2) A corporation's registered agent is the corporation's agent for demand or notice required or permitted by law.

(3) If a corporation has no registered agent or the agent cannot with reasonable diligence be served, the demand may be made or the corporation may be notified by certified mail, return receipt requested, addressed to the secretary of the corporation at its principal office. The demand or notice is perfected under this subsection at the earliest of:

(a) the date the corporation receives the mail;

(b) the date shown on the return receipt, if signed on behalf of the corporation; or

(c) 5 days after its deposit in the United States mail if it is mailed postpaid and correctly addressed.

History: En. Sec. 38, Ch. 411, L. 1991.

Part 4

Directors and Officers — Indemnification

Part Compiler's Comments

Effective Date: Section 182, Ch. 411, L. 1991, provided: "[This act] is effective January 1, 1992."

Part Cross-References

Directors and officers of business corporations, Title 35, ch. 1, part 4.

Shareholders, directors, and officers of cooperative associations, Title 35, ch. 15, part 1.

Members and directors of agricultural associations, Title 35, ch. 16, part 3.

Members, directors, and officers of cooperative agricultural marketing associations, Title 35, ch. 17, part 3.

Members, trustees, and officers of rural cooperative utilities, Title 35, ch. 18, part 3.

Trustees of cemetery associations, Title 35, ch. 20, part 2.

Governing board of mausoleum and columbarium associations, 35-21-205.

35-2-401 through 35-2-413. Repealed. Sec. 174, Ch. 411, L. 1991.

Compiler's Comments

Histories of Repealed Sections:

35-2-401. En. Sec. 17, Ch. 198, L. 1967; R.C.M. 1947, 15-2317.

35-2-402. En. Sec. 18, Ch. 198, L. 1967; R.C.M. 1947, 15-2318.

35-2-403. En. Sec. 22, Ch. 198, L. 1967; R.C.M. 1947, 15-2322.

35-2-404. En. Sec. 20, Ch. 198, L. 1967; R.C.M. 1947, 15-2320.

35-2-405. En. Sec. 91, Ch. 198, L. 1967; R.C.M. 1947, 15-2391(part).

35-2-406. En. Sec. 93, Ch. 198, L. 1967; R.C.M. 1947, 15-2393(part).

35-2-407. En. Sec. 21, Ch. 198, L. 1967; R.C.M. 1947, 15-2321.

35-2-408. En. Sec. 19, Ch. 198, L. 1967; R.C.M. 1947, 15-2319.
35-2-409. En. Sec. 23, Ch. 198, L. 1967; R.C.M. 1947, 15-2323.
35-2-410. En. Sec. 24, Ch. 198, L. 1967; R.C.M. 1947, 15-2324.
35-2-411. En. Sec. 11, Ch. 198, L. 1967; R.C.M. 1947, 15-2311(part).
35-2-412. En. Sec. 27, Ch. 198, L. 1967; R.C.M. 1947, 15-2327.
35-2-413. En. Sec. 86, Ch. 198, L. 1967; R.C.M. 1947, 15-2386.

35-2-414. *(Effective January 1, 1992)* **Requirement for and duties of board.** (1) Each corporation must have a board of directors.

(2) Except as provided in this chapter or subsection (3), all corporate powers are exercised by or under the authority of the board, and the affairs of the corporation managed under the direction of its board.

(3) The articles may authorize a person or persons to exercise some or all of the powers that would otherwise be exercised by a board. To the extent authorized, a person authorized under this subsection has the duties and responsibilities of the directors and the directors must be relieved from the duties and responsibilities to that extent.

History: En. Sec. 75, Ch. 411, L. 1991.

35-2-415. *(Effective January 1, 1992)* **Qualifications and numbers of directors.** (1) All directors must be individuals. The articles or bylaws may prescribe other qualifications for directors.

(2) A board of directors must consist of three or more individuals, with the number specified in or fixed in accordance with the articles or bylaws.

(3) The number of directors may be increased or decreased, but to not fewer than three, from time to time by amendment to or in the manner prescribed in the articles or bylaws.

History: En. Sec. 76, Ch. 411, L. 1991.

35-2-416. *(Effective January 1, 1992)* **General standards for directors.** (1) A director shall discharge his duties as a director, including his duties as a member of a committee:

(a) in good faith;

(b) with the care an ordinarily prudent person in a similar position would exercise under similar circumstances; and

(c) in a manner the director reasonably believes to be in the best interests of the corporation.

(2) In discharging his duties, a director is entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, if prepared or presented by:

(a) one or more officers or employees of the corporation whom the director reasonably believes to be reliable and competent in the matters presented;

(b) attorneys, public accountants, or other persons with regard to matters the director reasonably believes are within the person's professional or expert competence;

(c) a committee of the board of which the director is not a member, as to matters within its jurisdiction, if the director reasonably believes the committee merits confidence; or

(d) in the case of religious corporations, religious authorities, ministers, priests, rabbis, or other persons whose position or duties in the religious

organization the director believes ju
the director believes to be reliable a

(3) A director is not acting in g
concerning the matter in question t
by subsection (2) unwarranted.

(4) A director is not liable to the
person for any action taken or not ta
compliance with this section.

(5) A director may not be a trust
respect to any property held or admir
not limited to property that may b
donor or transferor of the property.

(6) This chapter does not modif
provided by Title 27.

History: En. Sec. 91, Ch. 411, L. 1991.

35-2-417. *(Effective January 1,*
pointment of directors. (1) If the co
except the initial directors must be
members and at each annual meetin
provide some other time or method
directors are appointed by some othe

(2) If the corporation does not ha
initial directors must be elected, app
articles or bylaws. If a method of des
in the articles or bylaws, the directo
be elected by the board.

History: En. Sec. 77, Ch. 411, L. 1991.

35-2-418. *(Effective January 1, 1*
A conflict of interest transaction is a t
a director of the corporation has a
interest transaction is not voidable o
director if the transaction was fair
approved as provided in subsections

(2) A transaction in which a dir
religious corporation has a conflict of

(a) in advance by the vote of the
board if:

(i) the material facts of the tran
disclosed or known to the board or co

(ii) the directors approving the
believe that the transaction is fair to

(b) before or after it is consumma

(i) the attorney general; or

(ii) a state district court in an actio
as a party.

(3) A transaction in which a direc
a conflict of interest may be approved

organization the director believes justify reliance and confidence and whom the director believes to be reliable and competent in the matters presented.

(3) A director is not acting in good faith if the director has knowledge concerning the matter in question that makes reliance otherwise permitted by subsection (2) unwarranted.

(4) A director is not liable to the corporation, any member, or any other person for any action taken or not taken as a director if the director acted in compliance with this section.

(5) A director may not be a trustee with respect to the corporation or with respect to any property held or administered by the corporation, including but not limited to property that may be subject to restrictions imposed by the donor or transferor of the property.

(6) This chapter does not modify any limitation of liability of directors provided by Title 27.

History: En. Sec. 91, Ch. 411, L. 1991.

35-2-417. *(Effective January 1, 1992)* **Election, designation and appointment of directors.** (1) If the corporation has members, all the directors except the initial directors must be elected at the first annual meeting of members and at each annual meeting thereafter unless the articles or bylaws provide some other time or method of election or provide that some of the directors are appointed by some other person or are designated.

(2) If the corporation does not have members, all the directors except the initial directors must be elected, appointed, or designated as provided in the articles or bylaws. If a method of designation or appointment is not set forth in the articles or bylaws, the directors, other than the initial directors, must be elected by the board.

History: En. Sec. 77, Ch. 411, L. 1991.

35-2-418. *(Effective January 1, 1992)* **Director conflict of interest.** (1) A conflict of interest transaction is a transaction with the corporation in which a director of the corporation has a direct or indirect interest. A conflict of interest transaction is not voidable or the basis for imposing liability on the director if the transaction was fair at the time it was entered into or is approved as provided in subsections (2) or (3).

(2) A transaction in which a director of a public benefit corporation or religious corporation has a conflict of interest may be approved:

(a) in advance by the vote of the board of directors or a committee of the board if:

(i) the material facts of the transaction and the director's interest are disclosed or known to the board or committee of the board; and

(ii) the directors approving the transaction in good faith reasonably believe that the transaction is fair to the corporation; or

(b) before or after it is consummated by obtaining approval of:

(i) the attorney general; or

(ii) a state district court in an action in which the attorney general is joined as a party.

(3) A transaction in which a director of a mutual benefit corporation has a conflict of interest may be approved if:

(a) the material facts of the transaction and the director's interest were disclosed or known to the board of directors or a committee of the board and the board or committee of the board authorized, approved, or ratified the transaction; or

(b) the material facts of the transaction and the director's interest were disclosed or known to the members and they authorized, approved, or ratified the transaction.

(4) For purposes of this section, a director of the corporation has an indirect interest in a transaction if:

(a) another entity in which the director has a material interest or in which the director is a general partner is a party to the transaction; or

(b) another entity of which the director is a director, officer, or trustee is a party to the transaction.

(5) For purposes of subsections (2) and (3), a conflict of interest transaction is authorized, approved, or ratified, if it receives the affirmative vote of a majority of the directors on the board or on the committee who have no direct or indirect interest in the transaction. However, a transaction may not be authorized, approved, or ratified under this section by a single director. If a majority of the directors on the board who have no direct or indirect interest in the transaction vote to authorize, approve, or ratify the transaction, a quorum is present for the purpose of taking action under this section. The presence of or a vote cast by a director with a direct or indirect interest in the transaction does not affect the validity of any action taken under subsections (2)(a) or (3)(a) if the transaction is otherwise approved as provided in subsection (2) or (3).

(6) For purposes of subsection (3)(b), a conflict of interest transaction is authorized, approved, or ratified by the members if it receives a majority of the votes entitled to be counted under this subsection. Votes cast by or voted under the control of a director who has a direct or indirect interest in the transaction and votes cast by or voted under the control of an entity described in subsection (4)(a) may not be counted in a vote of members to determine whether to authorize, approve, or ratify a conflict of interest transaction under subsection (3)(b). The vote of these members, however, is counted in determining whether the transaction is approved under other sections of this chapter. A majority of the voting power, whether or not present, that is entitled to be counted in a vote on the transaction under this subsection constitutes a quorum for the purpose of taking action under this section.

(7) The articles, bylaws, or a resolution of the board may impose additional requirements on conflict of interest transactions.

History: En. Sec. 92, Ch. 411, L. 1991.

35-2-419. *(Effective January 1, 1992)* **Terms of directors generally — staggered terms.** (1) The articles or bylaws must specify the terms of directors. Except for designated or appointed directors, the terms of directors may not exceed 5 years. In the absence of any term specified in the articles or bylaws, the term of each director is 1 year. Directors may be elected for successive terms.

(2) A decrease in the number of directors or term of office does not shorten an incumbent director's term.

(5) The articles or bylaws of a religious corporation may limit or prohibit the application of this section.

History: En. Sec. 82, Ch. 411, L. 1991.

35-2-424. *(Effective January 1, 1992)* **Vacancy on board.** (1) Unless the articles or bylaws provide otherwise and except as provided in subsections (2) and (3), if a vacancy occurs on a board of directors, including a vacancy resulting from an increase in the number of directors:

(a) (i) the members, if any, may fill the vacancy; or

(ii) if the vacant office was held by a director elected by a class, chapter, organizational unit or by region or other geographic grouping, only members of the class, chapter, unit, or grouping are entitled to vote to fill the vacancy if it is filled by the members;

(b) the board of directors may fill the vacancy; or

(c) if the directors remaining in office constitute fewer than a quorum of the board, they may fill the vacancy by the affirmative vote of a majority of all the directors remaining in office.

(2) Unless the articles or bylaws provide otherwise, if a vacant office was held by an appointed director, only the person who appointed the director may fill the vacancy.

(3) If a vacant office was held by a designated director, the vacancy must be filled as provided in the articles or bylaws. In the absence of an applicable article or bylaw provision, the vacancy may not be filled by the board.

(4) A vacancy that will occur at a specific later date, by reason of a resignation effective at a later date under 35-2-420(2) or otherwise, may be filled before the vacancy occurs. However, the new director may not take office until the vacancy occurs.

History: En. Sec. 83, Ch. 411, L. 1991.

35-2-425. *(Effective January 1, 1992)* **Compensation of directors.** Unless the articles or bylaws provide otherwise, the board of directors may fix the compensation of directors.

History: En. Sec. 84, Ch. 411, L. 1991.

35-2-426 reserved.

35-2-427. *(Effective January 1, 1992)* **Regular and special meetings.** (1) If the time and place of a directors' meeting is fixed by the bylaws or the board, the meeting is a regular meeting. All other meetings are special meetings.

(2) A board of directors may hold regular or special meetings in the state or out of the state.

(3) Unless the articles or bylaws provide otherwise, a board may permit any or all directors to participate in a regular or special meeting by or to conduct the meeting through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting. A director participating in a meeting by this means is considered to be present in person at the meeting.

History: En. Sec. 85, Ch. 411, L. 1991.

35-2-428. *(Effective January 1, 1992)* **Action without meeting.** (1) Unless the articles or bylaws provide otherwise, action required or permitted by this chapter to be taken at a board of directors' meeting may be taken without a meeting if the action is taken by all members of the board. The action must be evidenced by one or more written consents describing the action taken, be signed by each director, and be included in the minutes filed with the corporate records reflecting the action taken.

(2) Action taken under this section is effective when the last director signs the consent unless the consent specifies a different effective date.

(3) A consent signed under this section has the effect of a meeting vote and may be described as a vote in any document.

History: En. Sec. 86, Ch. 411, L. 1991.

35-2-429. *(Effective January 1, 1992)* **Call and notice of meetings.** (1) Unless the articles or bylaws provide otherwise or unless the provisions of subsection (3) apply, regular meetings of the board may be held without notice.

(2) Unless the articles, bylaws, or subsection (3) provide otherwise, regular meetings of the board must be preceded by at least 2 days' notice to each director of the date, time, and place, but not the purpose, of the meeting.

(3) In a corporation without members, any board action to remove a director or to approve a matter that would require approval by the members if the corporation had members is not valid unless each director is given at least 7 days' written notice that the matter will be voted upon at a directors' meeting or unless notice is waived pursuant to 35-2-430.

(4) Unless the articles or bylaws provide otherwise, the presiding officer of the board, the president, or 20% of the directors then in office may call and give notice of a meeting of the board.

History: En. Sec. 87, Ch. 411, L. 1991.

35-2-430. *(Effective January 1, 1992)* **Waiver of notice.** (1) A director may at any time waive a notice required by this chapter, the articles, or bylaws. Except as provided in subsection (2), the waiver must be in writing, be signed by the director entitled to the notice, and be filed with the minutes or the corporate records.

(2) A director's attendance at or participation in a meeting waives any required notice of the meeting unless the director, upon arriving at the meeting or prior to the vote on a matter not noticed in conformity with this chapter, the articles, or bylaws, objects to lack of notice and does not vote for or assent to that action.

History: En. Sec. 88, Ch. 411, L. 1991.

35-2-431. *(Effective January 1, 1992)* **Quorum and voting.** (1) Except as otherwise provided in this chapter, the articles, or bylaws, a quorum of a board of directors consists of a majority of the directors in office immediately before a meeting begins. In no event may the articles or bylaws authorize a quorum of fewer than the greater of one-third of the number of directors in office or two directors.

(2) If a quorum is present when a vote is taken, the affirmative vote of a majority of directors present is the act of the board unless this chapter, the articles, or bylaws require the vote of a greater number of directors.

WRIGHT, TOLLIVER and GUTHALS, P.C.

ATTORNEYS AT LAW

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Kenneth D. Tolliver
Joel E. Guthals
Robert S. Fain, Jr.
Virginia A. Bryan

Susan Fisher Stevens
James C. Reuss
Morris J. Braden
Jeffery A. Hunnes

September 10, 1990

Ms. Nancy Krogh
Office of Admissions
Rocky Mountain College
1511 Poly Drive
Billings, Montana 59102

Re: Montana Post Secondary Educational Opportunities, Inc.

Dear Nancy:

In order for MPSEOC to retain its status, there are basically two types of compliance required on an annual basis:

1. The Corporation needs to maintain its corporate standing with the office of the Secretary of State for the State of Montana. This is accomplished by filing an annual report using the forms supplied by the Secretary of State in the Spring of each year. In January or February of each year the Secretary of State will send to the Registered Agent of the Corporation the form which must be completed. If this form is not completed and mailed back to the Secretary of State together with the annual filing fee, the Corporation's status will lapse and it will be involuntarily dissolved.

2. The Corporation needs to maintain its tax status by filing the required returns with the Internal Revenue Service and with the Montana Department of Revenue. Failure to file these returns will result not only in the Corporation's corporate standing being revoked, but can result in large penalties to the corporate officers as well.

We will await instructions from you about whether we will be filing the application for tax exempt status with the IRS. That application ordinarily takes about eight weeks to process.

A favorable determination by the IRS will be in the form of a letter. The letter does not confer permanent tax exempt status. You will have to comply with the Internal Revenue Code requirements in order to have a final letter issued. It is important to note that the tax exempt ruling from the IRS does not create an automatic State tax exemption. You will have to file an application with the State Department of Revenue for any property which is acquired.

If we can be of further service, please let me know.

Yours truly,

Joel E. Guthals

JEG:rms

AUG 31 1990

WRIGHT, TOLLIVER and GUTHALS, P.C.

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August 30, 1990

Ms. Nancy Krogh
Rocky Mountain College
Office of Admissions
1511 Poly Drive
Billings, MT 59101

Re: Montana Post Secondary Educational Opportunities

Dear Nancy:

We have received the Montana Post Secondary Educational Opportunities corporate book. Joel would like you to come in and meet with him for about half an hour to finalize everything. I believe you took the Bylaws with you last time you were here to have them re-signed. Please give me a call and let me know a good day and time for you to meet with Joel.

Thanks.

Yours truly,

Reva M. Coates
Secretary to Joel E. Guthals

AUG 27 1990

WRIGHT, TOLLIVER and GUTHALS, P.C.

Kenneth D. Tolliver
Joel E. Guthals
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August 23, 1990

Ms. Nancy Krogh
Office of Admissions
Rocky Mountain College
1511 Poly Drive
Billings, MT 59102

Re: Montana Post Secondary Educational Opportunities

Dear Nancy:

The Secretary of State has issued a certificate of incorporation for MPSEOC. The certificate is dated August 16, 1990. We have ordered a corporate book, seal, etc. As soon as we have received the book from the printer, I will give you a call so that we can meet and make sure all of the formalities and technicalities have been satisfied. I will then deliver the corporate book together with the certificate of incorporation, articles, bylaws, organizational minutes, etc. to you.

Yours truly,

Joel E. Guthals

JEG:rms