

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 32503
Detroit, MI 48232

Lansing Art Gallery, Inc.
425 S. Grand Avenue
Lansing, Michigan 48933

Person to Contact:

A. Echols
Telephone Number:
(313)226-4004 Not Toll Free
Refer Reply to:

Date: APR 12 1979

Gentlemen:

The records of this office disclose that on March 27, 1970, you were granted an exemption from Federal income tax under section 501(c)(3) of the 1954 Internal Revenue Code as it was shown that you were organized and operated exclusively for charitable purposes.

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

Accordingly, you are not required to file Federal income tax returns so long as you retain your exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file an information return, Form 990, annually on or before the 15th day of the fifth month after the close of your annual accounting period. The failure to file the information return Form 990 by the day prescribed may subject you to a penalty of \$10.00 for each day during which such failure continues to a maximum of \$5,000.00.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you file a certificate waiving exemption from taxes as provided in the Federal Insurance Contribution Act.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2100 and 2522 of the Code.

The above determination remains in full force and effect until otherwise modified by this office. In order to retain an exempt status, any changes in operation or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

This is an affirmation letter.

Sincerely yours,



R. L. Plate
District Director

MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS CORPORATIONS, SECURITIES AND COMMERCIAL LICENSING BUREAU								
Date Received FEB 15 2018	(FOR BUREAU USE ONLY) ADJUSTED TO AGREE WITH BUREAU RECORDS							
	This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.							
Name Gary J. McRay, Esq. Foster, Swift, Collins & Smith, P.C. <hr/> Address 313 S. Washington Square <hr/> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">City</td> <td style="width: 33%;">State</td> <td style="width: 33%;">Zip Code</td> </tr> <tr> <td>Lansing</td> <td>MI</td> <td>48933-2193</td> </tr> </table>			City	State	Zip Code	Lansing	MI	48933-2193
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Lansing	MI	48933-2193						
<div style="text-align: center; font-weight: bold; font-size: 1.2em;">FILED</div> <div style="text-align: center; font-weight: bold; font-size: 1.1em;">MAR 19 2018</div> <div style="text-align: center; font-weight: bold; font-size: 0.9em;">ADMINISTRATOR CORPORATIONS DIVISION</div>								
EFFECTIVE DATE:								

Document will be returned to the name and address you enter above.
If left blank document will be returned to the registered office.

RESTATED ARTICLES OF INCORPORATION
For use by Domestic Nonprofit Corporations
 (Please read information and instructions on the last page)

Pursuant to the provisions of Act 162, Public Acts of 1982, the undersigned corporation executes the following Restated Articles:

1.	The present name of the corporation is:	Lansing Art Gallery, Inc.
2.	The identification number assigned by the Bureau is:	800858731
3.	All former names of the corporation are:	Lansing Community Gallery and Lansing Community Art Gallery
4.	The date of filing the original Articles of Incorporation was:	September 8, 1965

The following Restated Articles of Incorporation supersede the Articles of Incorporation as amended and shall be the Articles of Incorporation for the corporation:

ARTICLE I

The name of the corporation is:	Lansing Art Gallery & Education Center
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ARTICLE II

A.	The purpose or purposes for which the corporation is organized are:
	<ol style="list-style-type: none"> 1. To promote and develop the visual arts in the Metropolitan Lansing area and environs, so as to increase in the community an awareness, understanding and appreciation of art forms, including but not limited to painting, sculpture, architecture, ceramics, graphics and photography. 2. To receive and administer a fund or funds of real or personal property in furtherance of the foregoing purposes. 3. To acquire real and personal property by purchase, gift, grant, devise or bequest, and to hold, own, accept and dispose of the same for the particular objects of the Corporation. 4. To conduct any and all activities and exercise any and all powers as may be necessary or helpful to the achievement of the foregoing purposes for which the corporation is organized.

JP \$10.00 ck/dmg 1020692

ARTICLE II (continued)

5. To engage in similar activities that may be carried on by a corporation that is exempt from federal income tax pursuant to Section 501(c)(3) of the Internal Revenue Code ("Code").
- B. The Corporation is intended to be an organization which is exempt from Federal income taxation under Section 501(c)(3) of the Code and which qualifies as "other than a private foundation" within the meaning of Section 509(a)(1) of the Code. All terms and provisions of these Articles of Incorporation (and of the Bylaws of the corporation) shall be construed, applied and carried out in accordance with such intent. Notwithstanding any other provision of these Articles, the Corporation shall not carry on any activity not permitted to be carried on (i) by an organization exempt from Federal income tax under Section 501(c)(3) of the Code, or (ii) by an organization the contributions to which are deductible under Section 170(a)(1) of the Code.
- C. The Corporation is organized exclusively for charitable, educational and scientific purposes as enumerated in Article II hereof. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, officers or other private persons, except that the Corporation may make payments and distributions:
1. to organizations exempt from federal income tax under Section 501(c)(3) of the Code;
 2. to further the exempt purposes of the Corporation; and
 3. as reasonable compensation for services rendered to or on behalf of the Corporation.
- D. The Corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of (or in opposition to) any candidate for public office.
- E. No substantial part of the activities of the Corporation shall be to carry on propaganda or otherwise attempt to influence legislation.

ARTICLE III

- A. The corporation is formed on a _____ nonstock _____ basis.
(stock or nonstock)
- B. ~~If formed on a stock basis, the aggregate number of shares which the corporation has authority to issue is _____ . If the shares are or are to be divided into classes, the designation of each class, the number of shares in each class, and the relative rights, preferences, and limitations of the shares of each class to the extent that the designations, numbers, relative rights, preferences, and limitations have been determined are as follows:~~

- C. If organized on a nonstock basis, the corporation is to be financed under the following general plan:
Donations and volunteer work.
- The corporation is organized on _____ directorship _____ basis.
(membership or directorship)

ARTICLE IV

- A. The name of the resident agent is: Barbara Whitney
- B. The address of the registered office is: 119 N. Washington Sq., Ste. 101, Lansing, MI 48933
- C. The mailing address of the registered office, if different than above:

ARTICLE V

- A. Director and Officer Liability. A director and a volunteer officer shall not be personally liable to the Corporation for monetary damages for any action taken or any failure to take any action as a director or a volunteer officer except for liability for any of the following:
1. The amount of a financial benefit received by a director or a volunteer officer to which he or she is not entitled.
 2. Intentional infliction of harm on the Corporation.
 3. For any violation of Section 551 of the Michigan Nonprofit Corporation Act, as amended (the "Act").
 4. An intentional criminal act.
 5. A liability imposed under Section 497(a) of the Act.
- B. Assumption of Volunteer Director Liability. Pursuant to MCL §450.2209(d), the Corporation assumes all liability to any person, other than the Corporation for all acts or omissions of a volunteer Director occurring on or after the effective date of these Articles of Incorporation and incurred in the good faith performance of the volunteer Director's duties as such.
- C. Assumption of Volunteer Liability. The Corporation assumes all liability to any person for the acts or omissions of a volunteer director, volunteer officer or other volunteer occurring on or after the effective date of this article, provided that all of the following conditions are met:
1. The volunteer was acting or reasonably believed that he or she was acting within the scope of his or her authority.
 2. The volunteer was acting in good faith.
 3. The volunteer's conduct did not amount to gross negligence or willful and wanton misconduct.
 4. The volunteer's conduct was not an intentional tort.
 5. The volunteer's conduct was not a tort arising out of the ownership, maintenance or use of a motor vehicle for which tort liability may be imposed under Section 3135 of the Insurance Code of 1956, 1956 PA 218, MCL 500.3135.
- D. Amendment of Liability Law. For purposes of this article, a volunteer director shall mean a director who does not receive anything of more than nominal value from the Corporation for serving as a director other than reasonable per diem compensation and reimbursement for actual, reasonable, and necessary expenses incurred by the director in his or her capacity as a director.

For purposes of this article, a volunteer officer shall mean an officer who does not receive anything of more than nominal value from the Corporation for serving as an officer other than reasonable per diem compensation and reimbursement for actual, reasonable, and necessary expenses incurred by the officer in his or her capacity as an officer.

For the purposes of this article, a volunteer shall mean an individual who performs services for a corporation, other than services as a volunteer director, who does not receive compensation or any other type of consideration for the services other than reimbursement for expenses actually incurred.

ARTICLE V (continued)

In the event the Act is amended after the filing of this article of the Articles of Incorporation with the Michigan Department of Licensing and Regulatory Affairs; Corporations, Securities & Commercial Licensing Bureau; Corporation Division, to authorize corporate action further eliminating or limiting the personal liability of volunteers, then the liability of volunteers of the Corporation shall be eliminated or limited to the fullest extent permitted by the Act, as so amended, except to the extent such limitation or elimination is inconsistent with the status of the Corporation as a nonprofit corporation.

Any repeal, modification or adoption of any provision in these Articles of Incorporation inconsistent with this article shall not adversely affect any right or protection of a volunteer of the Corporation existing at the time of such repeal, modification or adoption.

ARTICLE VI

Dissolution of Corporation. Upon the dissolution of the Corporation, after paying or making provisions for the payment of the liabilities of the Corporation, the Board of Directors shall distribute the remaining assets of the Corporation to an organization or organizations exempt from federal income tax under Section 501(c)(3) of the Code as designated by the Board of Directors. Any assets not so disposed of, for whatever reason, shall be disposed of by the order of a Court of competent jurisdiction to such organization or organizations as said Court shall select and determine which are tax exempt under Section 501(c)(3) of the Code.

5. COMPLETE SECTION (a) IF THE RESTATED ARTICLES DO NOT FURTHER AMEND THE ARTICLES OF INCORPORATION; OTHERWISE, COMPLETE SECTION (b).

a. These Restated Articles of Incorporation were duly adopted on the _____ day of _____, _____, in accordance with the provisions of Section 642 of the Act by the Board of Directors without a vote of the members or shareholders. These Restated Articles of Incorporation only restate and **integrate and do not further amend** the provisions of the Articles of Incorporation as heretofore amended and there is no material discrepancy between those provisions and the provisions of these Restated Articles.

Signed this _____ day of _____, _____

By _____
(Signature of Authorized Officer or Agent)

(Type or Print Name)

b. These Restated Articles of Incorporation were duly adopted on the _____ 21st day of November _____, 2017 _____ in accordance with the provisions of Section 642 of the Act. These Restated Articles of Incorporation restate, integrate, and **do further amend** the provisions of the Articles of Incorporation, and: (check one of the following)

were duly adopted by the shareholders, the members, or the directors (if organized on a nonstock directorship basis). The necessary number of votes were cast in favor of these Restated Articles of Incorporation.

were duly adopted by the written consent of all the shareholders or members entitled to vote in accordance with Section 407(3) of the Act.

were duly adopted by the written consent of all the directors pursuant to Section 525 of the Act as the corporation is organized on a directorship basis.

5(b) (continued)

were duly adopted by the written consent of the shareholders or members having not less than the minimum number of votes required by statute in accordance with Section 407(1) and (2) of the Act. Written notice to shareholders or members who have not consented in writing has been given. (Note: Written consent by less than all of the shareholders or members is permitted only if such provision appears in the Articles of Incorporation)

Signed this 18th day of January, 2012

By _____
(Signature of President, Vice-President, Chairperson or Vice-Chairperson)
Rich Sneary, President

(Type or Print Name) (Type or Print Title)