State of Alaska
Department of Commerce and Economic Development
Division of Banking, Securities and Corporations

CERTIFICATE OF AMENDMENT
AND
RESTATED ARTICLES

The undersigned, as Commissioner of Commerce and Economic Development of the State of Alaska, hereby certifies that duplicate originals of Articles of Amendment and Restated Articles to the Articles of Incorporation, duly signed and verified pursuant to the provisions of the Alaska Nonprofit Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY, the undersigned, as Commissioner of Commerce and Economic Development, and by virtue of the authority vested in him by law, hereby issues this Certificate of Amendment and Restated Articles to the Articles of Incorporation of

THE NORDIC SKI CLUB OF FAIRBANKS, ALASKA
Name Change To
NORDIC SKI CLUB OF FAIRBANKS, ALASKA

and attaches hereto a duplicate original of the Articles of Amendment and Restated Articles.

IN TESTIMONY WHEREOF, I execute this certificate and affix the Great Seal of the State of Alaska on December 5, 1991.

Dr. Glenn A. Olds
COMMISSIONER OF COMMERCE
AND ECONOMIC DEVELOPMENT

Issued By: Corporations Section, P.O. Box D, Juneau, Alaska 99811. Telephone (907) 465-2530
AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
NORDIC SKI CLUB OF FAIRBANKS, ALASKA
(a non-profit corporation)

We, the undersigned officers of an Alaska non-profit corporation, pursuant to the Alaska Non-Profit Corporations Act, and authorized by Alaska Statute AS 10.20.201 to execute these Amended and Restated Articles of Incorporation, do hereby state that these are the Amended and Restated Articles of Incorporation as amended; that they have been adopted as required by law, and that they supersede the original Articles of Incorporation and all amendments thereto. These Amendments and Restated Articles of Incorporation were properly adopted at a meeting of the Corporation on the 9th day of November, 1991. A quorum was present, and the Amendments and Restated Articles were approved by at least two-thirds of the members, and therefore these Amendments and Restated Articles comply with the requirements of AS 10.20.181.

Articles I through IX of the originally filed Articles of Incorporation are hereby deleted and amended and restated as follows:

FIRST

That the name of the corporation is: NORDIC SKI CLUB OF FAIRBANKS, ALASKA.

SECOND

The period of its duration is perpetual.

THIRD

The purpose or purposes for which the non-profit corporation is organized are:

1. To encourage and assist development of cross country skiing as a healthful form of individual and family recreation, both locally and statewide.

2. To promote and provide training and educational opportunities for those people who wish to learn more about cross country skiing; to assist in the training and education of instructors for such purposes.
3. To promote and provide training and educational opportunities for competitive cross country skiers of all ages; to assist in programs of coaches' education for the furtherance of those goals.

4. To promote a program of club activities throughout the year, indoors and outdoors, athletic, recreational, and social.

5. To monitor the state of existing trail systems, and to promote the further development of cross country ski trails for recreational and competitive purposes throughout the Fairbanks North Star Borough and the State of Alaska.

6. To publicize and to communicate to the general membership of the club and to the public the activities, goals, and services performed by the club.

7. To establish and maintain cooperative relationships with other local, state, national, and international skiing or winter sports organizations; to promote international and intra-national exchanges of skiers for the good of the sport, and to foster good fellowship among skiers within and without the surrounding region.

8. To study, develop, and promote careful and proper utilization of environmental and energy resources in meeting the needs of the skiing public.

**FOURTH**

Membership in the corporation shall be open to all persons who are interested in, participating in, or encouraging the sport of cross country skiing. Membership classification and qualification may be further defined by the Corporate By-Laws, as adopted by the Board of Directors.

**FIFTH**

The Board of Directors of the corporation shall consist of not less than five nor more than fifteen persons and shall be appointed or elected in accordance with the Corporate By-Laws.

**SIXTH**

All provisions of law as set forth in Alaska Statute 10.20.153 are hereby incorporated by reference as if fully set forth herein. Said incorporation by reference shall also
include any future amendments to the Internal Revenue Code. No director or corporate officer may receive a salary, wage, or compensation for acting in such capacity. No corporate earnings shall inure to the benefit of any member.

DATED at Fairbanks, Alaska, this 2nd day of December, 1991.

David L. Musgrave, President

Jane McNeely Parrish, Secretary

VERIFICATION: I hereby verify that David L. Musgrave and Jane McNeely Parrish are respectively the President and Secretary of the Corporation, and that the signatures appearing hereto are in fact their signatures.

BY: Marcia Brown
ITS: Member

STATE OF ALASKA

SS:

FOURTH JUDICIAL DISTRICT

THIS IS TO CERTIFY that on the day and year first hereinafore written, before me, the undersigned Notary Public, in and for the State of Alaska, duly commissioned and sworn, personally appeared Jane McNeely Parrish, David L. Musgrave, and Marcia Brown, to me known and known to me to be the identical individuals mentioned in and who executed the within and foregoing AMENDED AND RESTATING ARTICLES OF INCORPORATION, and they acknowledged to me that they signed said instrument as their free and voluntary act and deed for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal on this 2nd day of December, 1991.

Notary Public in and for Alaska
My Commission Expires: 10-21-75

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AMENDED AND RESTATING ARTICLES OF INCORPORATION
NORDIC SKI CLUB OF FAIRBANKS, ALASKA
State of Alaska  
Department of Commerce and Economic Development  
Division of Banking, Securities and Corporations  

CERTIFICATE OF AMENDMENT  
AND  

RESTATED ARTICLES  

The undersigned, as Commissioner of Commerce and Economic Development of the State of Alaska, hereby certifies that duplicate originals of Articles of Amendment and Restated Articles to the Articles of Incorporation, duly signed and verified pursuant to the provisions of the Alaska Nonprofit Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY, the undersigned, as Commissioner of Commerce and Economic Development, and by virtue of the authority vested in him by law, hereby issues this Certificate of Amendment and Restated Articles to the Articles of Incorporation of

NORDIC SKI CLUB OF FAIRBANKS, ALASKA

and attaches hereto a duplicate original of the Articles of Amendment and Restated Articles.

IN TESTIMONY WHEREOF, I execute this certificate and affix the Great Seal of the State of Alaska on November 16, 1992.

Paul Fuhs  
COMMISSIONER OF COMMERCE AND ECONOMIC DEVELOPMENT  

Issued By: Corporations Section, P.O. Box D, Juneau, Alaska 99811. Telephone (907) 465-2530
SECOND AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
NORDIC SKI CLUB OF FAIRBANKS, ALASKA
(a non-profit corporation)

We, the undersigned officers of an Alaska non-profit corporation, pursuant to the Alaska Non-Profit Corporations Act, and authorized by Alaska Statute AS 10.20.201 to execute these Second Amended and Restated Articles of Incorporation, do hereby state that these are the Second Amended and Restated Articles of Incorporation as amended, that they have been adopted as required by law, and that they supercede the Amended and Restated Articles of Incorporation and all amendments thereto. These Second Amended and Restated Articles of Incorporation were properly adopted at a meeting of the Corporation on the 15th day of November, 1992. A quorum was present, and the Second Amended and Restated Articles were approved by at least two-thirds of the members, and therefore these Second Amended and Restated Articles comply with the requirements of AS 10.20.181.

Articles I through XI of the previously filed Amended and Restated Articles of Incorporation are hereby deleted and amended and restated as follows:

FIRST

That the name of the corporation is: NORDIC SKI CLUB OF FAIRBANKS, ALASKA.

SECOND

The period of its duration is perpetual.

THIRD

The purpose or purposes for which the non-profit corporation is organized are:

1. This organization is organized exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code.

2. To encourage and assist development of cross country skiing as a healthful form of individual and family recreation, both locally and state-wide.

3. To promote and provide training and educational opportunities for those people who wish to learn...
more about cross country skiing; to assist in the training and education of instructors for such purposes.

4. To promote and provide training and educational opportunities for competitive cross country skiers of all ages; to assist in programs of coaches' education for the furtherance of those goals.

5. To promote a program of club activities throughout the year, indoors and outdoors, athletic, recreational, and social.

6. To monitor the state of existing trail systems, and to promote the further development of cross country ski trails for recreational and competitive purposes throughout the Fairbanks North Star Borough and the State of Alaska.

7. To publicize and to communicate to the general membership of the club and to the public the activities, goals, and services performed by the club.

8. To establish and maintain cooperative relationships with other local, state, national, and international skiing or winter sports organizations; to promote international and intra-national exchanges of skiers for the good of the sport, and to foster good fellowship among skiers within and without the surrounding region.

9. To study, develop, and promote careful and proper utilization of environmental and energy resources in meeting the needs of the skiing public.

10. "Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue law), or, (b) by a corporation contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1986 (or corresponding provision of any future United States Internal Revenue law)."

FOURTH

Membership in the corporation shall be open to all persons who are interested in, participating in, or encourag-
ing the sport of cross country skiing. Membership classification and qualification may be further defined by the Corporate By-Laws, as adopted by the Board of Directors.

FIFTH

The Board of Directors of the corporation shall consist of not less than five nor more than fifteen persons and shall be appointed or elected in accordance with the Corporate By-Laws.

SIXTH

All provisions of law as set forth in Alaska Statute 10.20.153 are hereby incorporated by reference as if fully set forth herein. Said incorporation by reference shall also include any future amendments to the Internal Revenue Code. No director or corporate officer may receive a salary, wage, or compensation for acting in such capacity. No corporate earnings shall inure to the benefit of any member.

SEVENTH

"Upon the dissolution of this corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (or corresponding section of any future tax code), or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes."

DATED at Fairbanks, Alaska, this ___ day of __________, 1991.

Jim Marcotte, President

Jane McNeely-Parrish, Secretary

VERIFICATION: I hereby verify that Jim Marcotte and Jane McNeely-Parrish are respectively the President and Secretary.
and Secretary of the Corporation, and that the signatures appearing hereon are in fact their signatures.

BY:  
ITS:  
STATE OF ALASKA  
)SS:
FOURTH JUDICIAL DISTRICT  

THIS IS TO CERTIFY that on the day and year first hereinafore written, before me, the undersigned Notary Public, in and for the State of Alaska, duly commissioned and sworn, personally appeared, and known to me to be the identical individuals mentioned in and who executed the within and foregoing SECOND AMENDED AND RESTATED ARTICLES OF INCORPORATION, and they acknowledged to me that they signed said instrument as their free and voluntary act and deed for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal on this day of , 1991.

Notary Public in and for Alaska  
My Commission Expires:  

Page 4  SECOND AMENDED AND RESTATED ARTICLES OF INCORPORATION  
NORDIC SKI CLUB OF FAIRBANKS, ALASKA
BY-LAWS

OF

NORDIC SKI CLUB OF FAIRBANKS, ALASKA
(a non-profit corporation)

ARTICLE I. OFFICES

The principal office of the corporation shall be located in the Fairbanks North Star Borough, Alaska. The corporation may have such other offices, either within or without the State of Alaska, as the Board of Directors may designate.

The registered office of the corporation required by the Alaska Non-Profit Corporation Act to be maintained in the State of Alaska may be, but need not be, identical with the principal office in the State of Alaska, and the address of the registered office may be changed from time to time by the Board of Directors.

ARTICLE II. MEMBERS

Section 1. Membership.

1. Membership in the corporation shall be open to all persons who are interested in, participating in, or encouraging the sport of cross-country skiing.

2. There shall be four classes of membership. The classes shall be as follows:

   A. General: Any individual above the age of eighteen (18) years who concurs in the objects, purposes, and principles of the club shall be eligible for active membership with the rights and privileges of full participation in club activities.

   B. Junior: Any individual up to and including the age of eighteen (18) shall be eligible for membership with the same privileges as General members except that the juniors may not hold office as a director or officer.

   C. Family: Family groups shall be eligible for membership with the rights and privileges accorded individual members in the preceding articles.
D. **Sponsoring:** Corporations, businesses, or individuals who wish to support cross-country skiing through the Nordic Ski Club of Fairbanks may join as sponsoring members, but without a vote.

3. All members of Class A, B or C, of the age of fourteen (14) years or more, shall have the right to vote on all corporate matters.

4. Members of each Class shall pay annual dues in such amounts as the board of directors may by resolution establish. Only those members who have paid their dues in full are members in good standing. The membership year shall begin on the 1st day of May and end on the last day of April, unless otherwise established by the Board of Directors.

5. The board of directors, by affirmative vote of 2/3 of all of the members of the board, may suspend or expel a member for cause after an appropriate hearing, and, by a majority vote of those present at any regularly constituted meeting, may terminate the membership of any member who becomes ineligible for membership, or suspend or expel any member who shall be in default in the payment of dues for the period established by the board by resolution.

**Section 2. Semi-Annual Meetings.**

There shall be two general membership meetings in each calendar year. The first semi-annual meeting of the members of the corporation shall be held during the month of April in each year, for the purpose of electing directors and officers, and for the transaction of such other business as may come before the meeting. The second semi-annual meeting shall be held during October or November of each calendar year, for the purpose of transacting such business as may come before the meeting. The date and time of each meeting shall be set by the Board of Directors.

**Section 3. Special Meetings.**

Special meetings of the members, for any lawful purpose or purposes, unless otherwise prescribed by statute, may be called by the President, by three members of the Board of Directors, or shall be called by the President at the request of not less than ten percent (10%) of the voting members who are on the active membership rolls of the corporation.
Section 4. Place of Meeting.

The Board of Directors may designate any place within the Fairbanks North Star Borough, as the place of meeting for any semi-annual meeting or for any special meeting called by the Board of Directors.

Section 5. Notice of Meeting.

Written or printed notice stating the place, day, and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called, shall be delivered not less than ten nor more than fifty days before the date of the meeting, to each member of record entitled to vote at such meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail, addressed to the member at his/her address as it appears on the membership roll books of the corporation, with postage prepaid thereon.

Section 6. Determination of Voting Members.

For the purpose of determining members entitled to notice of, or to vote at, any semi-annual or special meeting of members or any adjournment thereof, all members who have paid their dues, are on the membership roll as of the day of the meeting, and meet the requirements of Article II Section 1, are entitled to vote. The Board of Directors may fix a different day to close the membership rolls as they in their sole discretion deem appropriate.

Section 7. Quorum.

Attendance in person by 10% of the members entitled to vote at any meeting of the corporation, shall constitute a quorum at a meeting of members. If less than 10% of the voting members are present at a meeting, the Board of Directors may act on any and all matters which might have come before the meeting of the membership.

Section 8. Proxies.

A member may not vote by proxy at a membership meeting.

ARTICLE III. BOARD OF DIRECTORS

Section 1. General Powers.

The business and affairs of the corporation shall be managed by its Board of Directors.
Section 2. Number, Tenure, and Qualifications.

The number of directors of the corporation shall be at least five (5). The directors shall consist of the officers of the corporation and a director at large who shall serve as chair of a standing committee. The officers and director at large shall be elected by the membership. Each director shall hold office until the semi-annual meeting of members in April and until his/her successor shall have been elected or appointed, and qualified. Directors must be residents of the State of Alaska, and members of the corporation. Chairpeople of standing committees, appointed by the president and confirmed by the Board of Directors as per Article V Section 3, shall serve as additional directors. The total number of directors may be enlarged, not to exceed fifteen (15) by resolution of the Board of Directors. The number of directors may be reduced to not less than five by resolution of the Board of Directors, provided that no director may be removed from office by such reduction until the expiration of his/her term.

Section 3. Regular Meetings.

A regular meeting of the Board of Directors shall be held without other notice than this by-law, immediately after, and at the same place as, the first semi-annual meeting of members held during April. The Board of Directors shall provide, by resolution, the time and place within the Fairbanks North Star Borough, for the holding of regular meetings of the directors without other notice than such resolution.

Section 4. Special Meetings.

Special meetings of the Board of Directors may be called by or at the request of the president or any two directors. The person or persons authorized to call special meetings of the Board of Directors may fix any reasonable place, as the place for holding any such special meeting of the Board of Directors.

Section 5. Notice.

Notice of any special meeting shall be given at least two days previously thereto by written notice delivered personally, or mailed to each director at his/her home address. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail at least seven days prior to the meeting and so addressed, with postage thereon prepaid. Any director may waive notice of any meeting. The attendance of a director at a meeting shall constitute a waiver of notice of such meeting. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.
Section 6. Quorum.

A majority (greater than 50%) of the number of directors fixed by Section 2 of this Article III shall constitute a quorum for the transaction of business of any meeting of the Board of Directors, but if less than such majority is present at a meeting, a majority of the directors present may adjourn the meeting without further notice.

Section 7. Manner of Acting.

The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors.

Section 8. Vacancies.

Any vacancy occurring in the Board of Directors may be filled during a regular or special meeting of the Board of Directors by the affirmative vote of a majority of the remaining directors though less than a quorum of the Board of Directors. A director elected to fill a vacancy shall be elected for the unexpired term of his/her predecessor in office. Any directorship to be filled by reason of an increase in the number of directors shall be filled by election during a regular or special meeting of the Board of Directors.

Section 9. Compensation.

No fees, wages, or other compensation shall be paid to any director; except that directors may be paid their expenses, if any, incurred while doing corporate business provided that the Board of Directors approves such payment and provided that such payment shall not jeopardize the tax exempt status of the corporation. No such payment shall preclude any director from serving the corporation in any other capacity or receiving compensation that is not prohibited by laws governing tax exemption or by these by-laws.

Section 10. Presumption of Assent.

A director of the corporation who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action, unless his/her dissent shall be entered in the minutes of the meeting or unless he/she shall file his/her written dissent to such action with the person acting as the secretary of the meeting before the adjournment thereof, or shall forward such dissent by registered mail to the secretary of the corporation immediately after the adjournment of the meeting. Such right to dissent does not apply to a director who voted in favor of such action.
ARTICLE IV. OFFICERS.

Section 1. Number.

The officers of the corporation shall be a president, vice president, secretary and a treasurer, each of whom shall be elected by the membership. Such other officers and assistant officers as may be deemed necessary by the Board of Directors may be appointed by the president and shall be confirmed by majority vote of the Board of Directors. Any two or more offices may be held by the same person, except the offices of president and secretary. Officers and assistant officers shall serve on the Board of Directors.

Section 2. Election and Term of Office.

The officers of the corporation to be elected by the membership shall be elected annually at annual meeting of the members held during April. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as conveniently may be. Each officer shall hold office until his/her successor shall have been qualified, or until his/her death, or until he/she shall resign, or shall have been removed in the manner hereinafter provided.

Section 3. Removal.

Any officer, director, or committee chair, or agent elected or appointed by the Board of Directors may be removed by the Board of Directors whenever in its judgment the best interests of the corporation would be served thereby. Removal of an officer, director, or committee chair, or agent elected or appointed by the Board of Directors shall require an affirmative vote by at least 3/4 of the directors currently serving the corporation at a regular or special meeting of the Board of Directors. Any officer, director, or committee chair may be removed by the membership. Removal by the membership shall require an affirmative vote by at least 3/4 of the members attending a special meeting called for the purpose of the removal.

Section 4. Vacancies.

A vacancy in any office because of death, resignation, removal, disqualification, or otherwise, may be filled by the Board of Directors for the unexpired portion of the term.

Section 5. President.

The President shall be the principal executive officer of the corporation and, subject to the control of the Board of Directors, shall in general supervise and control all of the
business and affairs of the corporation. He/she shall, when present, preside at all meetings of the members and of the Board of Directors. He/she may sign, with the secretary or any other proper officer of the corporation thereunto authorized by the Board of Directors, any deeds, mortgages, bonds, contracts, or other instruments which the Board of Directors has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors, or these By-Laws, to some other officer or agent of the corporation, or shall be required by law to be otherwise signed or executed; and in general shall perform all duties incident to the office of President, and such other duties as may be prescribed by the Board of Directors from time to time.

Section 6. Vice President.

In the absence of the President or in the event of his/her death, inability or refusal to act, the vice president shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President. The vice president shall perform such other duties as from time to time may be assigned to him by the President, or by the Board of Directors.

Section 7. The Secretary.

The secretary shall: (a) keep the minutes of the members' and of the Board of Directors' meetings in one or more books provided for that purpose; (b) see that all notices are duly given in accordance with the provisions of these By-Laws or as required by law; (c) be custodian of the corporate records and of the seal of the corporation, and see that the seal of the corporation is affixed to all documents, the execution of which on behalf of the corporation under its seal, is duly authorized; (d) keep a roll of the members and a register of the post office address of each member; (e) sign, with the President or vice president, any and all documents authorized by resolution of the Board of Directors; and, (f) in general, perform all duties incident to the office of secretary, and such other duties as from time to time be assigned to him/her by the President or by the Board of Directors.

Section 8. The Treasurer.

If required by the Board of Directors, the treasurer shall give bond for the faithful discharge of his/her duties in such sum and with such surety or sureties as the Board of Directors shall determine. He/she shall: (a) have charge and custody of, and be responsible for, all funds and securities of the corporation; receive and give receipts for moneys due and payable to the corporation from any source whatsoever, and deposit all
monsys in the name of the corporation in such banks, trust companies, or other depositories as shall be selected in accordance with the provisions of Article VI of these By-Laws; and, (b) in general, perform all of the duties incident to the office of Treasurer, and such other duties as from time to time may be assigned to him by the president or by the Board of Directors.

Section 9. Assistant Secretaries and Assistant Treasurers.

The assistant secretaries, when authorized by the Board of Directors may sign with the president or the vice president any and all documents and perform the secretary’s duties in his/her absence or disability. The assistant treasurers shall respectively, if required by the Board of Directors, give bonds for the faithful discharge of their duties in such sums, and with such sureties as the Board of Directors shall determine. The assistant secretaries and assistant treasurers, in general, shall perform such duties as shall be assigned to them by the secretary or the treasurer, respectively, or by the president or the Board of Directors.

Section 10. Prohibited Activities, Salaries and other Remuneration.

Other provisions of these by-laws notwithstanding, the corporation shall not engage in any act of self-dealing as defined in Section 4941 subdivision (d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws; nor retain any excess business holdings as defined in Section 4943 subdivision (c) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws; nor make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws; nor make any taxable expenditures as defined in Section 4945 subdivision (d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

The corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

ARTICLE V. COMMITTEES

Section 1. There shall be the following standing committees: (a) race coordinating; (b) touring; (c) trail maintenance and development; (d) clinics; (e) youth programs; (f) University of Alaska Fairbanks programs; (g) high school programs;
and (h) planning.

Section 2. The Board of Directors by resolution may designate one or more additional committees, which committees, to the extent provided by the resolution, shall have and exercise the powers set forth therein.

Section 3. The committee chairpeople shall be appointed by the President to serve on the Board of Directors and shall be confirmed by majority vote of the acting Board of Directors.

ARTICLE VI. CONTRACTS, LOANS, CHECKS AND DEPOSITS.

Section 1. Contracts.

The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of, and on behalf of, the corporation, and such authority may be general or confined to specific instances.

Section 2. Loans.

No loans shall be contracted on behalf of the corporation, and no evidence of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

Section 3. Checks, Drafts, etc.

All checks, drafts, or other orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the corporation, shall be signed by the President, Treasurer or such officer or officers, agent or agents of the corporation, and in such manner as shall from time to time be determined by resolution of the Board of Directors.

Section 4. Deposits.

All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies or other depositories as the Board of Directors may elect.

ARTICLE VII. FISCAL YEAR

The fiscal year of the corporation shall begin on the first day of May and end on the last day of April in each year.
ARTICLE VIII. SEAL

The Board of Directors shall provide a corporate seal which shall be circular in form and shall have inscribed thereon the name of the corporation and the state of incorporation and the words, "Corporate Seal."

ARTICLE IX. WAIVER OF NOTICE

Whenever any notice is required to be given to any member or director of the corporation under these By-Laws, or under the provisions of the Articles of Incorporation, or under the provisions of Alaska Non-profit Corporation Act, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE X. AMENDMENTS

These By-Laws may be altered, amended, or repealed and new By-Laws may be adopted by a two-thirds vote of the Board of Directors at any regular or special meeting of the Board of Directors.

STATE OF ALASKA )
) SS:
FOURTH JUDICIAL DISTRICT )

The undersigned, Secretary, of NORDIC SKI CLUB OF FAIRBANKS, ALASKA, a non-profit corporation organized and existing under and by virtue of the laws of the State of Alaska, does hereby certify that the above and foregoing are the original By-Laws of said corporation adopted at a meeting of the Board of Directors, at Fairbanks, Alaska, on the day of April, 1992.

[Signature]
SECRETARY
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 6031(e), 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,

[Signature]

Exempt Organizations Specialist
Please submit copies of any brochures, pamphlets, newsletters, advertisements, or any other literature regarding your organization.

Please submit a chronology and description of your organization's activities for the past year.

Please provide copies of any written leases, contracts, or agreements entered into by your organization.

State whether anyone will use your facility other than for directly carrying out your work. Will any of your directors or employees reside at your facility? If so, explain fully. Is the owner of the facility related to you in any way other than as a landlord?

State how you will use receipts in excess of operating expenses.

Describe your facilities.

For an organization to qualify as one described in section 501(c)(3) of the Code, its governing instrument must contain certain provisions. The following will explain what you must do to meet this requirement.

It will be necessary for you to amend your Articles of Inc. Please add the following items to your existing provisions.

This organization is organized exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code.

"Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1954 (or corresponding provision of any future United States Internal Revenue Law)."

"Upon the dissolution of this corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (or corresponding section of any future tax code) or shall be distributed to the federal government or to a state or local government for a public purpose. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations as said court shall determine, which are organized and operated exclusively for such purposes."
Amendments made by corporations must be approved by and filed with the appropriate state official. Please submit a copy of the approved amendment as soon as you receive it from the appropriate state agency.
Dear Applicant:

On the above date we wrote you about your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. In that letter we asked you to send us additional information to show that you have met all legal requirements. To date we have not received the information necessary to make a determination of your tax-exempt status.

We therefore cannot process your application for recognition under Code section 501(c)(3) and have closed your case. Contributions to your organization are not deductible under Code section 170. In accordance with Code section 6104(c), we will notify the appropriate state officials of this action. If you want further consideration, please send us a new Form 1023.

User fees are not refundable for requests that are closed because information necessary to make a determination is not received. However, if you send us a new Form 1023 within 90 days from the date of this letter, no additional fee is due. If you send a new Form 1023 more than 90 days after the date of this letter, another user fee payment is required.

If you do send us a new Form 1023, PLEASE ATTACH A COPY OF THIS LETTER and be sure your application includes the information we requested in our earlier letter referred to above.

Section 7428 of the Code provides for bringing suit for a declaratory judgment in the United States Tax Court, the United States Claims Court, or the district court of the United States for the District of Columbia with respect to this determination. However, section 7428(b)(2) of the Code provides, in part, that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

Since you have not provided the information needed, this may be considered
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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.

You are required to file Federal income tax returns on the form and for the years shown in the heading of this letter. File these returns with your key District Director for exempt organization matters within 60 days from the date of this letter, unless a request for an extension of time is granted. We will not delay processing of income tax returns and assessment of any taxes due because of your bringing suit for declaratory judgment under Code section 7428. File returns for later tax years with the appropriate service center indicated in the instructions for those returns.

If you have any questions about this matter, please write to the person whose name is shown at the top of this letter, or you may call that person at the telephone number shown. If you write to us, please provide your telephone number and the most convenient time for us to call in case we need more information.

Thank you for your cooperation.

Sincerely yours,

Michael J. Quinn
District Director
Dear Applicant:

Thank you for the information submitted to us in response to our Letter 1312 dated June 30, 1992.

Before we can make a final determination of your foundation status, we still need two Form 872-C's to be signed by an authorized officer of your organization for recognition of exemption under Internal Revenue Code section 501(c)(3). These two signed Form 872-C's would be the only documents still missing from your application package.

Should you have any questions, please call me at the above phone number. Please note the time frame in which you should respond.

Thank you for your cooperation.

Sincerely yours,

Joseph Fan
Exempt Organizations

Enclosure: Form 872-C (2 copies)
Envelope