ST. AEMILIAN-LAKESIDE. INC

8901 West Capitol Drive • Milwaukee, Wisconsin 53222 414.463.1880 • FAX 414.463.2770 A Tradition of Care and Treatment since 1850

February 24, 1994

Ms. Pat Woehrer

Lynde and Harry Bradley Foundation

777 East Wisconsin Avenue

Milwaukee, viii 53222

Dear Ms. Woerver:

I'm writing to respond to your inquiries about documentation of St. Aemilian-Lakeside's tax-exempt status.

As you may recall, I initially shared your concern about the apparent use of the Lakeside tax exemption certification. After reviewing the situation, however, that seems the correct way to document our tax exempt status.

Our business office, based on the advice of attorneys and the IRS, offer this explanation of the attached certification. When St. Aemilian and Lakeside merged, it was legally important to continue one organization and adopt a new name for it in order to preserve continuity. While it would seem cleaner to have all documents referring to "St. Aemilian-Lakeside," that would require creation of a new organization and thus a break in continuity with the predecessor organization. The IRS recognizes that continuity by writing in their letter that the exemption is "still in effect."

I hope this helps clarify the situation. Please feel free to contact either Rick Harder, our chief financial officer, or Dick Gallagher, the attorney who provided counsel on the merger, for additional information.

Sincerely

Frank L. Miller

Director, Marketing and Development



ST. Hemilian -Lakeside, Inc

640 9th Avs. S.W., Aberdeen, S. Dak. 57401 17 N. Dearborn St., Chicago, III. 60602 210 Walnut St., Des Molnes, Iowa 50309 653 Second Ave. N., Fargo, N., Dak. 58102 517 E. Wisconsin Ava.
Mitwaukee, Wis. 53202
6 15th and Dodge Sts., Omaha, Nebr. 68102
7 1114 Market St., St. Louis, Mo. 63101

Entered in PCG

8 F at Building and U. S. Courthouse Robert St., St. Paul, Minn. 55101 9 3. A. Adams St., Springfield, Ill. 62704

Address any reply to DISTRICT DIRECTOR at office No.

Department of the Treasury

Pistriet Pirector

Internal Revenue Service

Date: MAY 2 2 1980

In reply refer to:

L.M. MC MAHOU

612-725-5811

EFN 410010072 EIN 39-1338354 CASE NO. 41010018E0 CASE NO. 41010018E0 CASE NO. 41010018E0 CENTER: INC. 2220 EAST NORTH AVENUE INC. MILWAUKEE, WI 53202:

Date of Exemption: October 24, 1979
Internal Revenue Code Section: 501(c)6)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

CoShritzen

District Director

Item Changed
Sale and
Transfer ofi
Operating Assets

Operating Assets of Lakesde Children's Center, Inc.

Operating Assets of Lakeside Child and Family Center Inc.

(now known as Lakeside Children's Foundation Inc.)

cc Richard 5 Gallagher

ST. AEMILIAN, INC. WITH AND INTO

LAKESIDE CHILD AND FAMILY CENTER, INC.

St. Aemilian, Inc., a Wisconsin nonstock corporation ("St. Aemilian"), and Lakeside Child and Family Center, Inc., a Wisconsin nonstock corporation ("Lakeside"), both desiring to merge, do hereby execute these Articles of Merger pursuant to Section 181.45 of the Wisconsin Nonstock Corporation Law, and set forth the following:

ARTICLE I

PLAN OF MERGER

- 1.01. The Merger. At the Effective Time (as defined in Section 1.02), St. Aemilian shall be merged with and into Lakeside and the separate existence of St. Aemilian shall thereupon cease, and Lakeside shall be the Surviving Corporation in the merger.
- 1.02. Effective Time of the Merger. The Merger shall become effective at 12:01 A.M., January 1, 1989 (the "Effective Time").
- 1.03. Effect of Merger. On and after the Effective Time, the Surviving Corporation (a) shall possess all the rights, privileges and powers and (b) shall be subject to all of the restrictions, liabilities and duties of the merging corporations.

ARTICLE II

- 2.01. Articles of Incorporation. The articles of incorporation of Lakeside at the Effective Time shall be the Articles of Incorporation of the Surviving Corporation, and thereafter may be amended in accordance with their terms and as provided by law.
- 2.02. Name. The name of the surviving corporation shall be "ST. AEMILIAN-LAKESIDE, INC."

ARTICLE III

APPROVAL OF PLAN

3.01. The Plan of Merger set forth in Article I* was adopted and approved at a meeting of the Lakeside Board of Directors held on December 8, 1988 and such plan received the affirmative vote of a majority of directors in office. Lakeside does not have members.

3.02. The Plan of Merger set forth in Article I was adopted and approved at a meeting of the St. Aemilian Board of Directors held on December 7, 1988 and such plan received the affirmative vote of a majority of directors in office. St. Aemilian does not have members.

ARTICLE IV

PRINCIPAL OFFICES

- 4.01. The principal office of Lakeside is located in Milwaukee County.
- 4.02. The principal office of St. Aemilian is located in Milwaukee County.

IN WITNESS WHEREOF, Lakeside and St. Aemilian have caused these Articles of Merger to be executed, in duplicate, by their respective authorized officers, and affixed their respective corporate seals, if any, this 29th day of December, 1988.

LAKESIDE CHILD AND FAMILY CENTER, INC.

By:

Title: Vice Pr

Attest:

Title/:

Secretary

[CORPORATE SEAL] NONE

ST. AEMILIAN, INC.

By:

Vice President

Attest:

Title: Secretar

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[CORPORATE SEAL]

This document was drafted by and should be returned to Phillip G. Conrad, Foley & Lardner, 777 East Wisconsin Avenue, Milwaukee, Wisconsin 53202.

Internal Revenue Service District Director

Department of the Treasury

Date: October 24, 1979

CASE NO 41927508E0

LAKESIDE CHILD AND FAMILY CENTER

INC
2220 EAST NORTH AVENUE
MILWAUKEE, WI 53202

RS

Note: St. Aemilian Folded
Into Lakesido Child + Family Center
in the merger.

Dear Applicant:

Sp-1338354
Accounting Period Ending: Neumber 3/

Foundation Status Classification: Sections 509(a)(1) and 170 (a)(1)(A)(vi)

Advance Ruling Period Ends:

Person to Contact:

Miss Bracker
Contact Telephone Number:

612-725-5811

StP+EO: 79-1123

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

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 5 509(a)(i) and 170(4i)(i)(H)(vi).

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 on the date of your inception and ends on the date 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 donors 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 donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a organization is published in the Internal Revenue Bulletin, 509(a)(1) section grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor 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 that resulted in your loss of section 509(a)(1)status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from 5cg(a)(1) organization. classification as a section

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. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. 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 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.

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 \$10,000. 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. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

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

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

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.

cc: Richard S. Gallagher gere B. The Enffey Sincerely yours,

Sistur Director

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ARTICLES OF MERGER OF ST. AEMILIAN, INC. WITH AND INTO LAKESIDE CHILD AND FAMILY CENTER, INC.

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LAKESIDE CHILD AND FAMILY CENTER, INC.

By:

Title: Vice Presiden

Attest:

Title/:

[CORPORATE SEAL] NONE

ST. AEMILIAN, INC.

By:

Vice President

Attest:

Title: Secretar

(*C*ODDODAME SEA

[CORPORATE SEAL]

This document was drafted by and should be returned to Phillip G. Conrad, Foley & Lardner, 777 East Wisconsin Avenue, Milwaukee, Wisconsin 53202.