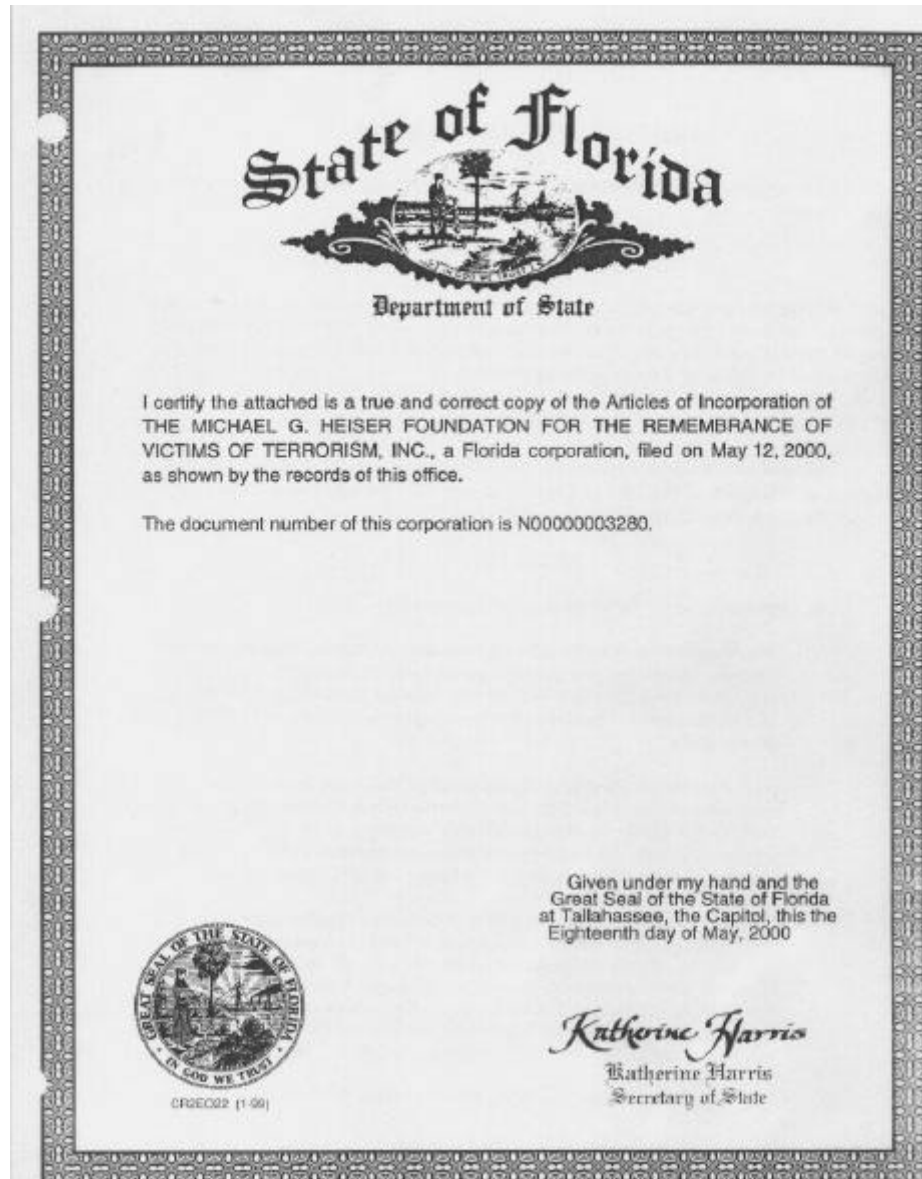


Appendix D

The Michael G Heiser Foundation To Remember Victims of Terrorism



FILED
00 MAY 12 AM 11:58
CLERK OF COURT

**ARTICLES OF INCORPORATION
OF
The Michael G. Heiser Foundation For The Remembrance of Victims of
Terrorism, Inc.**

We, the Incorporators, being natural persons of the age of twenty-one years or more and citizens of the United States, for the purpose of forming a corporation under the Florida Not For Profit Corporation Act of the State of Florida Chapter 617, Florida Statutes, do hereby adopt the following Articles of Incorporation.

ARTICLE I.

The name of this Corporation shall be the **Michael G. Heiser Foundation For The Remembrance of Victims of Terrorism, Inc.** The principal place of business is 10 Live Oak Lane, Palm Coast, Flagler County, Florida 32137.

ARTICLE II.

The purposes for which the Corporation is organized are:

1. The Corporation is organized exclusively for charitable, religious, literary, scientific and educational purposes as set forth in Section 501(c)(3) of the Internal Revenue Code including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of such Code.
2. 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 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 these Articles of Incorporation.
3. No substantial part of the activities of the Corporation shall include the carrying on of propaganda, or otherwise attempting to influence legislation (for private foundations, the language should read: "no part of the activities of the Corporation shall include the carrying on of propaganda or be used to influence legislation as defined in Section 4945), 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.
4. 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, (b) by a Corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or (c) by a nonprofit Corporation organized under the laws of the State of Florida pursuant to the provisions of Florida Not For Profit Corporation Act.

ARTICLE III.

Upon the termination, dissolution or winding up of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all liabilities of the Corporation, distribute all assets of the Corporation to such organization or organizations organized and operated exclusively for charitable, educational or scientific purposes as shall at the time qualify as an exempt organization, or organizations under Section 501(c)(3) of the Internal Revenue Code. Any such assets not so disposed of shall be disposed of by the Court in 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.

ARTICLE IV.

The Corporation shall distribute its income for each tax 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. Further, the Corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code, nor retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code, nor make any investment in such a manner as to incur tax liability under Section 4944 of the Internal Revenue Code, nor make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code.

ARTICLE V.

The Corporation shall be organized on a non-stock basis and shall have no members. The authority for all affairs of the Corporation shall be in a Board of Directors who shall have and may exercise all the powers of the Corporation as permitted by federal law, state law, these Articles of Incorporation and the Bylaws of the Corporation as from time to time in effect. The members of the Board of Directors shall be elected as provided in the Bylaws of the Corporation. The first Board of Directors shall be three in number, and their names and addresses are as follows:

Gary Heiser	10 Live Oak Lane Palm Coast, Florida 32137
Fran Heiser	10 Live Oak Lane Palm Coast, Florida 32137
Gary L. Sherwood	10 Live Oak Lane Palm Coast, Florida 32137

ARTICLE VI.

The name and street address of the initial registered agent of the Corporation in the State of Florida is: C. Randolph Coleman, Esq., 9250 Baymeadows Road, Suite 230, Jacksonville, FL 322156.

ARTICLE VII.

Any amendments to these Articles of Incorporation shall be made in accordance with the provisions of the laws of the State of Florida.

ARTICLE VIII.

All general or specific references herein made to the Internal Revenue Code shall be deemed to refer to the Internal Revenue Code of 1986 as now in force or later amended, or the corresponding provision of any future United States Internal Revenue law. Similarly, any general or specific references to the laws of the State of Florida shall be deemed to refer to the laws of the State of Florida as now in force or hereafter amended.

We, the Incorporators, declare that we have examined the foregoing Articles of Incorporation and that the statements contained therein are, to best of our knowledge and belief, true, correct and complete. Executed this 8th day of MAY, 2000.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

[Signature] (Seal)
Signature

Francis Heiser
Name

Address:
10 HIVE OAK LANE
PALM COAST, FL 32137

[Signature] (Seal)
Signature

GARY Heiser
Name

Address:
10 HIVE OAK LANE
PALM COAST, FL 32137

STATE OF FLORIDA)
) SS:
COUNTY OF DUVAL)

FRANCIS BEFORE ME, the undersigned authority, personally appeared this day 8th MAY, 2000, FRANCIS HEISER and GARY HEISER to me well known, or who have produced FLA. DL. as identification and did take an oath, and known to me to be the individuals described in and who executed the foregoing and acknowledged before me that they executed the same for the purposes therein expressed.

WITNESS my hand and official seal this 8th day of May, 2000.

[Signature]
Notary Public, State of Florida
Name: DONNA R START
My Commission Expires: 3-24-03



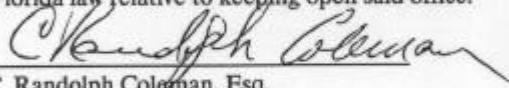
**CERTIFICATE NAMING AGENT UPON WHOM
PROCESS MAY BE SERVED**

MICHAEL G. HEISER FOUNDATION FOR THE REMEMBRANCE OF VICTIMS OF
TERRORISM, INC. ✓

Date: 5-8-00

ACCEPTANCE

Having been named to accept service of process for the above-stated non-profit foundation, at the place designated in this Certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of Florida law relative to keeping open said office.


C. Randolph Coleman, Esq.

00 PMY 12 APR 11:58
FALLS CHURCH, VIRGINIA

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 07 2002**

MICHAEL G HEISER FOUNDATION FOR
REMEMBRANCE OF VICTIMS OF TERRORISM
C/O GARY HEISER
10 LIVE OAK LN
PALM COAST, FL 32137

Employer Identification Number:

59-3670526

DLN:

17053330029021

Contact Person:

TRISHONE M SKINNER

ID# 75079

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

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).

We have further determined that, as indicated in your application, you are a private foundation within the meaning of section 509(a) of the Code. In this letter we are not determining whether you are an operating foundation as defined in section 4942(j)(3).

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). However, since you are a private foundation, you are subject to excise taxes under chapter 42 of the Code. You also may be subject to 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

Letter 1076 (DO/CG)

MICHAEL G HEISER FOUNDATION FOR

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-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. 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 \$20 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 \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. 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 are required to make certain returns available for public inspection for three years after the later of the due date of the return or the date the return is filed. The returns required to be made available for public inspection are Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, and Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents must be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are

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MICHAEL G HEISER FOUNDATION FOR

expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

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,



Steven T. Miller
Director, Exempt Organizations

EVERYONES
BEST FRIEND
Master Sergeant
MIKE HEISER
9-20-60 6-25-96
Murdered by Terrorists
Khobar Towers
Saudi Arabia

The MGH Foundation
to Remember all
Victims of Terrorism
501(C)(3) Tax Deductible
Donations Gratefully
Accepted
More Information, Call:
Fran or Gary Heiser
(386) 445-2254
e-mail: heiser@pcf1.net

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It's official, finally! All donations are tax deductible and all donations go for a good cause. We can't let the terrorists win! Never Never Never

