

FILED
SECRETARY OF STATE

JULY 19, 2004

STATE OF WASHINGTON

600 516 924

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
HERITAGE COLLEGE

REC'D JUL 23 2004

FIRST: The name of the corporation is HERITAGE COLLEGE

SECOND: There are no members of the Corporation,

THIRD: The following Amendment to the Articles of Incorporation was adopted by a majority of the Board of Directors at a meeting, duly held, following proper notice, on March 25, 2004.

That Article 1 is hereby amended to read:

ARTICLE I

Name

The name of the Corporation is Heritage University

FOURTH: Said amendment received the vote of the majority of directors in office at the time said action was taken.

THE UNDERSIGNED President signed these Articles of Amendment to Articles of Incorporation, In Duplicate, the 12th day of July, 2004.

Kathleen A. Ross, snjm
KATHLEEN A. ROSS, snjm
President
Heritage College

STATE OF WASHINGTON)

) ss.

COUNTY OF YAKIMA)

I certify that I know or have satisfactory evidence that KATHLEEN A. ROSS, snjm, signed this instrument, on oath stated that she was authorized to execute the instrument and acknowledged it as the President of HERITAGE COLLEGE, and to be the free and voluntary act of such party for the uses and purposes mentioned in the instrument.

DATED: July 12, 2004

Roberta L. Linton
Notary Public in and for the State of
Washington, residing at Kapato, WA
My appointment expires March 19, 2007

JUL 22 1981

SECRETARY OF STATE
STATE OF WASHINGTON

ARTICLES OF INCORPORATION

OF

HERITAGE COLLEGE

*See page 546
for references to Fort Wright
Kathleen Ross sign
8/24/88*

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, all being citizens of the United States of America, have this day voluntarily associated themselves together for the purpose of forming a non-profit Corporation in accordance with the provisions of Chapter 24.03 RCW, which Corporation will operate and conduct Heritage College as is now contemplated by said provisions, and do hereby make, subscribe and acknowledge, in triplicate, these Articles of Incorporation, in accordance with the provisions of RCW 24.03.010 to RCW 24.03.925, inclusive, do hereby formulate and adopt the following Articles of Incorporation:

ARTICLE I

Name

The name of the Corporation is Heritage College.

ARTICLE II

Duration

The period of duration of the Corporation shall be perpetual.

ARTICLE III

Purpose

Section 1. The purposes and objects for which this Corporation is formed are:

(a) The fostering and promotion of education, science, literature and the arts, and the promotion of research; the advancement and dissemination of knowledge; the promotion of secular and religious instruction; the care and education of youth, and of adults, in any of the branches of learning; the education of needy persons; and the promotion of works of mercy and charity.

(b) To acquire, maintain and operate colleges and institutions of every character for educational, research and charitable purposes and at various locations within Washington State.

(c) To grant such literary, collegiate, professional and academic honors or degrees as are usually granted by any university, college or seminary of learning in the United States, and especially honors and/or degrees in the arts, letters, sciences and music, and in testimony thereof to give suitable diplomas and certificates under the seal of the Corporation and the signatures of such officers of this Corporation and the institution as they deem expedient.

Section 2. The Corporation shall have no capital stock and no part of its net earnings shall inure to the benefit of any Director or officer of the Corporation or any private individual, except 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 above.

Section 3. No substantial part of the activities of the Corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation except as may be permitted to Section 501(c)(3) organizations by the Internal Revenue Code, and the Corporation shall not participate in, or intervene in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office.

Section 4. Notwithstanding any other provision of these Articles of Incorporation, the Corporation shall not conduct or carry on activities not permitted to be conducted or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as now stated, or as it may be hereafter amended, or by organizations, contributions to which are deductible under Section 170(c)(2) of such Code as now stated, or as it may be hereafter amended.

SECTION IV

Dissolution

Section 1. Upon the dissolution of the Corporation, the Board of Directors shall adopt a resolution of the Board of Directors dissolving the non-profit Corporation, which may be either at an annual or a special meeting, and in accordance with the requirements of RCW 24.03.220. The recommended plan of distribution shall be as follows:

- (a) All liabilities and obligations of the Corporation shall be paid and discharged, or adequate provision shall be made therefor;

(b) Assets held by the Corporation upon condition requiring a return, transfer or conveyance, which condition occurs by reason of the dissolution, shall be returned, transferred or conveyed in accordance with such requirements;

(c) Assets received and held by the Corporation subject to limitations permitting their use only for education or similar purposes, but not held upon a condition requiring a return, transfer or conveyance by reason of the dissolution, shall be transferred or conveyed to one or more domestic or foreign corporations, societies or organizations engaged in activities substantially similar to those of the distribution adopted;

(d) The domestic or foreign corporations, or societies or organizations to whom the assets will be distributed under the preceding Paragraph (c) of this Section 1, shall be such as are organized exclusively for educational or similar purposes as shall, at the same time, qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954, or the corresponding provision of any future United States Internal Revenue law;

(f) Any of such assets not so disposed of shall be disposed of by the Superior Court 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.

Section 2. Any such plan of distribution shall be adopted by receiving at least a majority of votes of the Directors in office.

ARTICLE V

Powers

Section 1. In general, and subject to such limitations and conditions as are or may be prescribed by law, or in the Corporation's Articles of Incorporation, the Corporation shall have all powers which now or are hereafter conferred by law upon a corporation organized for the purposes hereinabove set forth, or necessary or incidental to the powers so confirmed, or conducive to the attainment of the purposes of the Corporation.

The specific powers of the Corporation shall be:

(a) To acquire, mortgage and sell, to receive and to hold by purchase, gift, devise, bequest or grant, property, personal and real, for the purpose of carrying out the objects of the Corporation, and to make Bylaws, rules and regulations as may be deemed proper and best for the welfare and good order of the Corporation;

(b) To acquire, take over, continue, maintain, operate and conduct Heritage College, which was formerly known as satellite programs of Fort Wright College of the Holy Names, heretofore owned and operated by Fort Wright College of the Holy Names, Inc., a Washington corporation;

(c) To accept and receive assignments and conveyances from said Fort Wright College of the Holy Names, Inc., a Washington corporation, of the title of all of its property, rights, franchises, licenses, permits, so far as it is necessary that Heritage College, formerly known as satellite programs of Fort Wright College of the Holy Names, may continue to be conducted and operated without interruption; and

(d) To acquire, take over, continue, maintain, operate and conduct such other colleges and institutions of every character or educational, research and charitable purposes at such other locations within the State of Washington as the Directors shall deem proper and best for the welfare and the good order of the Corporation.

ARTICLE VI

Membership

The Corporation shall have no members.

ARTICLE VII

Registered Office and Registered Agent

The address of the initial registered office of the Corporation shall be Smartlowit Education Center, Linden Street, City of Toppenish, County of Yakima, Washington. The name of the initial registered agent of the Corporation at such address shall be Sister Kathleen Ross.

ARTICLE VIII

Directors

The number of Directors constituting the initial Board

of Directors the Corporation shall be nine (9) Directors. The names and addresses of the persons who are to serve as the initial Directors of the Corporation are as follows:

<u>Name</u>	<u>Address</u>
Alvin Gettman	1403 Bonnie Lane Toppenish, Washington 98948
Virgil Gunn	P.O. Box 150 Nespelem, Washington 99551
Jerry Hosman	106 Franklin Toppenish, Washington 98948
Natalie Novick	305 Penny Lane Toppenish, Washington 98948
Violet Rau	Route 1, Box 1215 Toppenish, Washington 98948
Melvin Sampson	Yakima Tribal Agency Building Toppenish, Washington 98948
Mary Schlick	Box 156-P Mt. Hood, Oregon 97041
Bishop Wm. Skylstad, D.D.	P.O. Box 901 Yakima, Washington 98907
Martha Yallup	Smartlowit Education Center P.O. Box 509 Toppenish, Washington 98948
Sr. Maria de Jesus Ybarra	Route 1, Box 1302 Granger, Washington 98932

ARTICLE IX

Incorporators

The names and addresses of the incorporators of the Corporation are as follows:

<u>Name</u>	<u>Address</u>
Jerry Hosman	106 Franklin Toppenish, Washington 98948
Natalie Novick	305 Penny Lane Toppenish, Washington 98948

Anis Quidwai

West 3327 Bruce
Spokane, Washington 99208

Violet Rau

Route 1, Box 1215
Toppenish, Washington 98948


Bishop Wm. Skylstad,
D.D.

P.O. Box 901
Yakima, Washington 98907


Martha Yallup

Smartlowit Educational Center
P.O. Box 509
Toppenish, Washington 98948

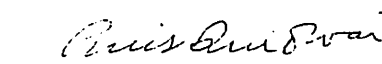
IN WITNESS WHEREOF, the undersigned, being the incorporators of this Corporation, executed these Articles of Incorporation and certified to the truth of the facts herein stated, this 5th day of June, 1981.



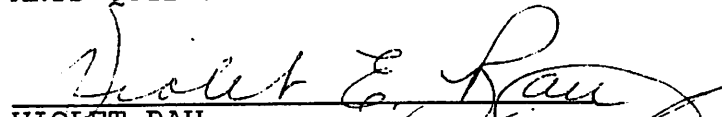
JERRY HOSMAN



NATALIE NOVICK



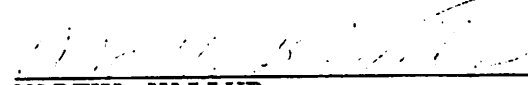
ANIS QUIDWAI



VIOLET RAU



BISHOP WILLIAM SKYLSTAD, D.D.



MARTHA YALLUP

STATE OF WASHINGTON)
) : ss.
County of Yakima)

I, the undersigned, a Notary Public duly commissioned to take acknowledgments and administer oaths in the State of Washington, certify that JERRY HOSMAN, NATALIE NOVICK, ANIS QUIDWAI, VIOLET RAU, BISHOP WILLIAM SKYLSTAD, D.D., AND MARTHA YALLUP, being the incorporators referred to in the foregoing Articles of Incorporation, personally appeared before me and swore to the truth of the facts therein stated.

WITNESS my hand and official seal this 5th day of June, 1981.

Margaret H. Hyde

Notary Public in and for the State
of Washington residing at Toppenish

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9/DMM:lg/33/M
(R6/9/81)

cc: Dr. Ross
Rick G
Pearl FID

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **APR 08 2007**

Person to Contact:

Gregory Renier
ID# 31-07231

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

91-1160585

HERITAGE UNIVERSITY
3240 FORT RD
TOPPENISH WA 98948

Dear Sir or Madam:

This is in response to the amendments to your organization's Articles of Organization filed on July 19, 2004. We have updated our records to reflect the name change from Heritage College to Heritage University.

Our records indicate that a determination letter was issued in May 1982 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(ii).

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.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

POSTED SJS

APR -9 2007

REC'D FAXED

Washington, DC 20224

Heritage College
Fort Road & McKinley Road
Box 311
Toppenish, WA 98948

Person to Contact:

Telephone Number:

Refer Reply to:
OP:E:EO:T:R:4

Date:

27 MAY 1982

Employer Identification Number: 91-1160585
Key District: Seattle
Accounting Period Ending: June 30
Form 990 Required: Yes 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(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii).

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director 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 contact your key District Director. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you 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 questions about excise, employment, or other federal taxes, contact any Internal Revenue Service office.

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.

Heritage College

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 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.

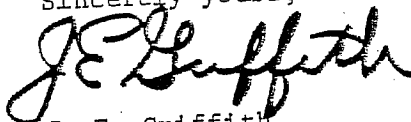
You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or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

We are informing your key District Director of this action. 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,



J. E. Griffith
Chief, Rulings Section
Exempt Organizations
Technical Branch