

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

DEPARTMENT OF THE TREASURY

Date **MAY 02 2000**

MARION FOUNDATION INC
C/O MICHAEL BALDWIN
3 BARNABAS RD
MARION, MA 02738-1421

Employer Identification Number:
04-3206583
DLN:
17053099896030
Contact Person:
GWENDOLYN S GILBOY ID# 31302
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
January 1994
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to 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.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

MARION FOUNDATION INC

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

The Commonwealth of Massachusetts

William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Boston, Massachusetts 02108-1512

041

ARTICLES OF AMENDMENT (General Laws, Chapter 180, Section 7)

Examiner

Name
Approved

We, Michael Baldwin, *President / *Vice-President,

and Margie Baldwin, *Clerk / *Assistant-Clerk,

of The Marion Foundation, Inc.
(Exact name of corporation)

located at 3 Barnabas Road, Marion, MA 02738
(Address of corporation in Massachusetts)

do hereby certify that these Articles of Amendment affecting articles numbered:

Article I
(Number those articles 1, 2, 3, and/or 4 being amended)

of the Articles of Organization were duly adopted at a meeting held on July 7 2003, by vote of

one members, directors, or shareholders,

being at least two-thirds of its members/directors legally qualified to vote in meetings of the corporation (or, in the case of a corporation having capital stock, by the holders of at least two thirds of the capital stock having the right to vote therein):

VOTED: That the name of the Corporation be changed from The Marion Foundation, Inc. to The Marion Institute, Inc. and that Article II of the Articles of Organization of the Corporation be amended to affect said change to therefore read as follows:

ARTICLE I

The name of the corporation is:

The Marion Institute, Inc.

- C
- P
- M
- P.A.

P.C.

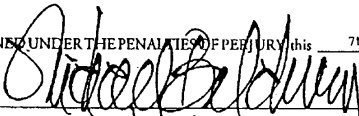
*Delete the inapplicable words.
Notes: If the space provided under any article or item on this form is insufficient, additions shall be set forth on one side only of separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet so long as each article requiring each addition is clearly indicated.

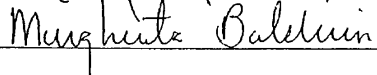
9/24/93

The foregoing amendment(s) will become effective when these Articles of Amendment are filed in accordance with General Laws, Chapter 180, Section 7 unless these articles specify, in accordance with the vote adopting the amendment, a later effective date not more than *thirty days* after such filing, in which event the amendment will become effective on such later date.

Later effective date: _____ .

SIGNED UNDER THE PENALTY OF PERJURY this 7th day of July, 20 03 .


_____, *President / *Vice-President,


_____, *Clerk / *Assistant Clerk.

**Delete the inapplicable words.*

50405

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF AMENDMENT

(General Laws, Chapter 180, Section 7)

846788

I hereby approve the within Articles of Amendment and, the filing fee in the amount of \$ 15 having been paid, said articles are deemed to have been filed with me this 10th day of JULY 20 03.

Effective date: _____

William Francis Galvin

WILLIAM FRANCIS GALVIN
Secretary of the Commonwealth

03 JUL 18 PM 3:15
CORPORATION DIVISION

TO BE FILLED IN BY CORPORATION

Photocopy of document to be sent to:

Cynthia A. Hunt, Paralegal

Hemenway & Barnes

60 State St., Boston, MA 02109

Telephone: (617) 557-9756