



May 24, 2018

RE: Galway, Ireland Sister City Annual Report

On behalf of Irish Festivals Inc, CelticMKE, and its Board of Directors, we submit our annual report on the sister city relationship with Galway, Ireland. Irish Festivals, Inc. conducts our year-round business under the umbrella brand of CelticMKE, providing cultural enrichment through events such as concerts, craft fairs, and exhibits with the John J. Ward Irish Music Archives. We have many beneficial ties with Ireland and would be happy to provide assistance to anyone traveling to Ireland and make introductions for business leaders and elected officials as well.

There has been a relationship between Milwaukee Irish Fest and the City of Galway since 1993, and the Sister City Relationship between the City of Milwaukee and Galway City was officially recognized in 1997. The relationship was initiated by the Spirit of Galway group and has grown and solidified over the years. Galway representatives were instrumental in facilitating the visit in 2005 of Mary McAleese, President of Ireland, to honor Milwaukee Irish Fest's 25th anniversary. Eamon O'Cuiv, TD, grandson of Eamon de Valera (the first President of Ireland) and a Galway governmental representative, has visited numerous times as a Minister.

Each year, Galway has been well represented at our annual festival by dignitaries and elected officials. In 2017, we hosted Mayor Pearse Flannery accompanied by a delegation of Galway representatives. We are currently planning on an even larger contingent from Galway for the upcoming 2019 festival, as we will have a Galway Showcase and will highlight the culture and music of our Sister City in celebration of their selection as the European Capitol of Culture!

In a growing global economy, there are many opportunities for Milwaukee and Galway to support each other as our partnership continues to grow and we are grateful for the continued support of the City of Milwaukee and Alderman Murphy, Alderman Donovan, and Mayor Barrett.

Thank you for maintaining this exciting international program. If we can help provide any additional leadership to develop this partnership please let us know.

Sincerely,

Mike Mitchell
Executive Director of Irish Festivals, Inc (CelticMKE)



Sister City Relationship Annual Report*

City Clerk's Office
City Hall, Room 205
200 E. Wells Street
Milwaukee, WI 53202 PH: (414) 286-2221 WEB: www.milwaukee.gov/sistercities



APPLICATION ORGANIZATION

Name Irish Festivals, Inc

Mailing Address 1532 Wauwatosa Ave, Milwaukee, WI, 53213

Website www.celticmke.com

PERSON IN CHARGE OF ORGANIZATION FOR MILWAUKEE

Name Mike Mitchell

Phone 414-476-3378

Mailing Address 1532 Wauwatosa Ave, Milwaukee, WI 53213

Email mikem@celticmke.com

SISTER CITY

Name Galway

Country Ireland

Population 79,504

PERSON IN CHARGE OF ORGANIZATION FOR SISTER CITY

Name Keith Finnegan

Phone +353872546951

Mailing Address Galway Bay FM, Sandy Road, Galway, Ireland

Email kfinnegan@galwaybayfm.ie

Please attach the following information

Updated information about the sister city:

- Areas of mutual interest and involvement between Milwaukee and the sister city in the areas of culture and business
- Details of communication and consultation with the sister city regarding the existing relationship
- Updated information regarding the local organizational structure in the sister city that supports the relationship including number of members, their professional and business background, names and contact information

Updated information about the applicant organization:

- Organizational status (e.g. 501c-3). List Board of Directors and attach bylaws
- Number of members, their professional and business background, names and contact information
- Progress of the goals of the organization regarding the sister city relationship
- Progress of activities of the organization in relation to the sister city
- Progress of the methods the organization uses to meet the goals of the sister city relationship
- Financial base of the organization and funds available to support the sister city relationship
- Evidence of local community support for the sister city relationship, including additional financial support and interest in exchange program

**Note: An annual report must be submitted to the Sister Cities Committee within 30 days following the anniversary of the date on which the mayor signed the resolution establishing the relationship.*

Mutual Interests of Galway and Milwaukee:

Both Galway and Milwaukee are coastal cities, with beaches and lakefront parks drawing visitors. Galway Bay is the mouth of the River Corrib, pairing with Milwaukee's position at the mouth of the Milwaukee River. Both cities feature frequent outdoor music festivals, creating a perfect opportunity to build connections and share talent between our countries.

The City of Milwaukee clearly benefits from this by having our Galway guests stay in Milwaukee, visit our many attractions, and spend their tourist dollars right here in the city. They make a point to comment on how the atmosphere in Milwaukee makes them feel right at home, even if they are across the ocean. On the Saturday of our festival, we host an annual Tourism Ireland luncheon for festival organizers from all across North America to network and plan their festivals.

Communication and consultation:

From the beginning, our primary contact with Galway has been Keith Finnegan of Galway Bay Radio. Galway Bay Radio is open and supportive of our partnerships, including supporting musical and cultural artists through airtime and presence. Keith Finnegan attends Irish Fest every year, and brings colleagues and fans with him. Several people representing different aspects of Milwaukee Irish Fest give interviews that are broadcast over Galway Bay Radio, giving Milwaukee a voice in Ireland.

In 2017, we welcomed Ciarán Cannon (TD), a Minister of State for Office of Public Works. In Ireland, the OPW is responsible for antiquities and historical artifacts throughout the country. Also attending the festival and a reception with City Hall were Senator Billy Lawless; Jim Shannon, MP; and Galway Mayor Pearce Flannery.

L-R: **Billy Lawless**, Senator representing the Diaspora; **Jim Shannon**, MP; **Ciarán Cannon**, TD; **Pearce Flannery**, Mayor of Galway; **Tom Barrett**, Mayor of Milwaukee; **Michael Murphy**, Milwaukee Alderman; **Bob Donovan**, Milwaukee Alderman; **Dan Devine**, Mayor of West Allis.



The Galway delegation participated in a Hedge School lecture during the festival, educating a crowd of over 100 attendees. Their panel was called “Understanding Brexit”, and they talked about the changes that will come with the decision for Great Britain to leave the European Union. Due to the popularity of that lecture, we will be continuing the panel with updated information during the 2018 festival.

In early 2018 CelticMKE hired a new Executive Director, Mike Mitchell. One of his first opportunities allowed him to travel to Ireland and meet with the Spirit of Galway group in order to strengthen our ties with the organization. We sent a group of 7 representatives from CelticMKE to meet with local dignitaries in Dublin. Part of that discussion was to lay the foundation for the 2019 Galway Showcase. As a part of being a showcase, we will be educating our festival attendees about Galway through our Cultural Pavillion and Hedge School lectures. Also as a feature of the Showcase, Irish Fest will typically feature about 10 bands from the area, and a chef from the region as well. To support this endeavor, we have been in contact with Keith Finnegan and others from the Spirit of Galway often.

Minister Cannon, TD, will not be attending Irish Fest in 2018. We will host other dignitaries from Galway, and are anticipating having the Mayor attend again. We will be hosting the Association of Irish and Celtic Festivals Conference in October of 2018, and Minister Cannon, TD, expects to attend that conference in place of the festival. The Spirit of Galway and Galway Bay Radio are also expected to attend the conference.

Local organizational structure:

Irish Festivals, Inc is a registered 501c3 organization operating under the CelticMKE branding, with a focus on cultural education and entertainment. We house North America’s largest collection of Irish Music artifacts in the Ward Irish Music Archives.

We currently have 13 members on our Board of Directors and a paid staff of 5 employees. Most of our needs are met by the over 400 key volunteers that serve in all areas, from building maintenance to office staff to festival duties.

Financial Base:

As a registered 501c3 organization, CelticMKE (Irish Festivals, Inc) gathers revenue from patrons, grants, and sponsorships in addition to the income from events such as our signature event, Milwaukee Irish Fest. The festival always hosts a sizable Galway constituency which is made up of political delegates, media guests, performers, and other guests. In 2017, we took in 2.6 million in revenue, with 2.5 million in expenses. We do not separate funds spent specifically on the relationship with Galway, but consider the maintenance of our partnership to be an integral part of the festival culture and our year-round mission.



CelticMKE Board & Staff

CelticMKE Board of Directors

Linda Clark Klibowitz
President

Matt Jendrzejczyk
Vice President

Catherine Ward
Past President

Bernie McCartan
Secretary

Linda Daley
Treasurer

Nancy Flagg
John Daley
Colleen Kennedy
Peter LaBonte
Dave Modlinski
Stewart Oliver
Mona Pliskie
Ed Ward

CelticMKE Staff

Mike Mitchell
Executive Director

Barry Stapleton
Director, Ward Irish Music Archives

Jeff Ksiazek
Archivist, Ward Irish Music Archives

Melissa Nickels
Director of Marketing & Digital Marketing

Paige Prichard
Office Manager

Internal Revenue Service

Department of the Treasury

District
Director

316 N. Robert St., St. Paul, Minn. 55101

• Irish Festivals, Inc.
2222 E. Bellevue Pl Unit 207
Milwaukee, WI 53211

Person to Contact:

Bill Toppson

Telephone Number:

(612) 725-5811

Refer Reply to:

EP/EO

Date: JUL 3 1982

725-7011
~~725-4242~~

Accounting Period Ending: October 31
Form 990 Required: Yes
Advance Ruling Period Ends: October 31, 1982

• 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, as of April 15, 1982.

A ruling is effective as of the date of an organization's incorporation if it gives notice to the District Director, within 15 months from the end of the month in which it was organized, that it is applying for recognition of exemption under section 501(c)(3) of the Code. (See section 1.508-1 of the Income Tax Regulations).

In your case, you gave notice on April 15, 1982, the date on which we received your application (Form 1023), which is more than 15 months from the date of your incorporation.

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 of the type described in section 509(a)(2).

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 exemption 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 so long as you continue to meet the requirements of the applicable support test. If, however, 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, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your exemption for purposes of sections 507(d) and 4940.

Irish Festivals, Inc.

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. In addition, 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 section 509(a)(2) organization is published in the Internal Revenue Bulletin, 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 was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

As of April 15, 1982, 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 not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes 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 concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

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. The return is due 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 \$10,000 for failure to file the return on time.

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.

Irish Festivals, Inc.

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.

If you do not agree with these conclusions, you may request Appeals Office consideration. To do this, you must submit to the District Director within 30 days from the date of this letter, a statement of facts, law, and arguments, in duplicate, which will clearly set forth your position. You also must state whether you wish a Appeals Office conference. Any submission must be signed by one of your principal officers. If the matter is to be handled by a representative, the Conference and Practice requirements regarding the filing of a power of attorney and evidence of enrollment to practice must be met.

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Internal Revenue 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 Court of Claims, 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."

If we do not hear from you within the time specified, this communication will become our determination in the matter.

Very truly yours,

C. D. Switzer
C. D. Switzer
District Director

Enclosure:
Publication 892

The State of Wisconsin Department of Financial Institutions

IRISH FESTIVALS INC

is hereby certified to engage in business as a

CHARITABLE ORGANIZATION

in the State of Wisconsin. This certification was approved on the 4th day of June in the year 1982.

The authority granted herein must be renewed by August 1 of each year by the granting authority.

In witness thereof, the State of Wisconsin Department of Financial Institutions has caused this certificate to be issued under the seal of the Department of Financial Institutions



Jay Risch
Secretary, Department of Financial Institutions

Mary Ann McCoshen
Administrator, Division of Corporate and Consumer Services

This certificate of registration must be displayed conspicuously in the registrant's office or place of business.

This certificate was printed on the 23rd day of May in the year 2018

BY-LAWS
OF
IRISH FESTIVALS, INC.

ARTICLE I

OFFICES

The principal offices of the corporation in the State of Wisconsin shall be located in the County of Milwaukee. The corporation may have other offices either within or without the State of Wisconsin, as the Board of Directors may designate or any business of the corporation shall require from time to time.

ARTICLE II

BOARD OF DIRECTORS

Section 1: General Powers

The Board of Directors shall elect the officers and shall manage the business and affairs of the corporation. The Board of Directors shall have complete control over and management of the property, affairs and business of the corporation with power to borrow money and to authorize its general officers to execute in the corporate name bills, notes, and other evidence of indebtedness and to mortgage the property of the corporation for that purpose. No contract shall be made or expense incurred on behalf of this corporation except in accordance with rules prescribed and approved by the Board of Directors. Additionally, the Board of Directors shall elect the members of the Board of Directors of the corporation.

Section 2: Meetings

The annual meeting of the Board of Directors shall be held on the first Tuesday of the month of January in each year, at the hour of 7:00 o'clock P.M. for the purpose of electing directors and officers and for the transaction of any other business as comes before the meeting. If the day fixed for the annual

meeting shall be a legal holiday in the State of Wisconsin, such meeting shall be held as soon thereafter as conveniently may be. If the election of the directors and officers shall not be held on the day designated herein for the annual meeting of the directors or at the adjournment thereof, the Board of Directors may cause the election to be held at a special meeting of the Board of Directors as soon thereafter as conveniently may be. Special meetings of the Board of Directors may be called by or at the request of the Executive Director, President, Secretary or any five (5) directors.

Section 3: Number, Qualifications and Term Limits

Directors shall be residents of the State of Wisconsin.

The number of voting directors of the corporation shall be no more than twenty (20) nor less than (12). of which will be voting members. Except as otherwise specified in this section, the term of office for each elected director shall be three (3) years. Each director shall hold office until his or her successor shall have been appointed.

The Incorporator shall be a permanent voting member of the Board of Directors for so long as he may be willing and able to serve. In the event that his position should become vacant for any reason, it may be filled and thereafter treated as any other elected position on the Board.

The Immediate Past President of the Corporation shall be an ex officio, voting member of the Board of Directors for an indefinite term commencing when he/she leaves the office of President and ending when his/her successor becomes the Immediate Past President. In the event that the Immediate Past President's position on the Board of Directors becomes vacant for any reason, the position shall remain vacant until the next succeeding Immediate Past President qualifies to assume the position.

The Executive Director shall be a non-voting director of the corporation.

All Directors except the Incorporator, the Immediate Past President and Executive Director shall be limited to serving no more than three (3) consecutive three year terms. A former Director may run for an additional term on the Board after not less than a one year (12 month) absence from the Board.

Section 4: Election

The election of all voting directors, except the Incorporator and the Immediate Past President, shall be conducted at the annual meeting of the corporation. A majority of votes cast shall be necessary for election. Nominations and balloting shall be held in accordance with rules, policies and procedures adopted or amended by the Board of Directors from time to time, but no less than 30 days prior to any election for which such rules, policies and procedures are to be in effect.

Section 5: Notice

Notice of any special meeting of the Board of Directors shall be given at least forty-eight (48) hours before the start of the meeting, either personally, or by mail, telephone, e-mail, or by any other means reasonably calculated to give actual notice of the meeting to each director at his or her home or business address. Such notice may be given either orally or in writing. Attendance at any special meeting by a director shall constitute waiver of any deficiency in notice to that director.

Section 6: Quorum

A majority of the number of voting directors holding office at any given time shall constitute a quorum for the election of officers and for the transaction of any business at any meeting of the Board of Directors except as otherwise provided herein.

Section 7: Removal

Any director may be removed from office for cause by the affirmative vote of two-thirds (2/3) of the Board of Directors at a special meeting of the Board of Directors called for that purpose.

Section 8: Vacancies

Except for the seat designated for the Immediate Past President, a vacancy in any seat on the Board of Directors because of death, resignation, removal, disqualification or otherwise may be filled by the Board of Directors not later than the next annual meeting for the unexpired term.

Section 9: Compensation of Directors

No director shall be entitled to compensation for services rendered to the corporation in the course of his or her holding a seat on the Board of Directors. The Board may authorize reasonable compensation for services of value performed by a director independent of his or her position as a member of the Board of Directors.

ARTICLE III

OFFICERS

Section 1: Number

The principal officers of the corporation, all of whom shall be directors, shall consist of an Executive Director, President, Vice-President, Secretary, Treasurer and the Immediate Past President, each of whom shall be elected by the Board of Directors with the exception of the Immediate Past President, whose position shall be ex officio. Such other officers and assistant officers as may be deemed necessary by the Board may be designated and elected by the Board at any time, in its discretion. Such other officers and assistant officers need not be directors.

Section 2: Election and Term of Office

The principal officers shall be elected each year by the Board of Directors at the annual meeting of the corporation. Each such officer shall hold office for one year, or until his or her successor is chosen and qualified, until his or her death, and until he or she shall have resigned, or, until he or she shall have been removed in the manner provided in these By-Laws, whichever shall first occur.

Section 3: Removal

Any officer elected or appointed by the Board of Directors may be removed by the Board of Directors whenever, in its judgment, the best interest of the corporation will be served thereby.

Section 4: Vacancies

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

Section 5: Duties of Officers

A. EXECUTIVE DIRECTOR. The Executive Director shall be the principal operating officer of the corporation, reporting to the Board of Directors. The Executive Director shall serve as a non-voting member of the Board of Directors, the Executive Committee, and all of the committees of the corporation, and shall carry out the directives of the Board of Directors.

B. PRESIDENT. The president shall be the principal executive officer of the corporation. He/She shall see to it that all resolutions and policies of the Board are carried into effect; he/she shall be ex officio a member of all committees of the corporation; he/she shall have the general powers and duties of supervision usually vested in the Chairman of the Board of a non-stock corporation.

C. VICE-PRESIDENT. The Vice-President shall perform all of the duties of the President during the latter's absence or disability, and shall succeed to the office of President in the event of withdrawal or resignation or removal of the President for any reason. The Vice-President shall also perform such other duties as shall be assigned by the Executive Committee.

D. SECRETARY. The Secretary shall keep the Minutes of the Board of Directors' meetings, see that all notices are given in accordance with the By-Laws, be custodian of the corporate records and in general perform all duties incident to the office of Secretary.

E. TREASURER. The Treasurer shall have charge and custody of and be responsible for all of the funds and securities of the corporation and shall report to the Board of Directors concerning the status of the same at each of the regular meetings of the Board of Directors as well as at the annual meeting.

F. IMMEDIATE PAST PRESIDENT. The Immediate Past President shall serve as a consultant to the Board of Directors and other Officers of the Corporation, providing the benefit of his/her knowledge and experience to foster and maintain continuity of

leadership. He/she may also represent the Corporation in official or ceremonial capacities as requested or authorized by the Board of Directors or the President.

G. ASSISTANT OFFICERS. Each Assistant Officer, if any, shall perform such duties as are assigned by the Board of Directors.

Section 6: Compensation of Officers

No officers, with the exception of the Executive Director of the Festival, shall be entitled to compensation for services rendered to the corporation in the course of holding his or her office. The Board of Directors may authorize reasonable compensation for services of value to the corporation performed by an officer independent of his or her office.

ARTICLE IV

EXECUTIVE COMMITTEE

Section 1: Powers

The Executive Committee shall have and may exercise, when the Board of Directors is not in session, the powers of the Board of Directors in the management of the affairs of the corporation, except action in respect to the election or removal of officers or board members.

Section 2: Membership

The Executive Committee shall consist of the Executive Director, President, Vice-President, Secretary, Treasurer and Immediate Past President of the corporation.

Section 3: Meetings

The Executive Committee may hold regular meetings, monthly or as it may otherwise determine, at such places and times and upon such notice, either oral or written, as it may, in its discretion, determine. Special meetings of the Executive Committee may be called at any time by the President or Executive Director, or by any two (2) of its members, either personally, or by mail, email, or telephone. Four members of the Executive Committee shall constitute a quorum for all purposes if the Corporation has a serving Immediate Past President. Three members of the Executive Committee shall

constitute such quorum if the Corporation does not have a serving Immediate Past President.

ARTICLE V

BOARD OF TRUSTEES

Section 1: Creation and Membership

The Board of Directors may, at its discretion and at any time, create a Board of Trustees composed of individuals interested in the advancement of the purposes of the corporation and who, by reason of their position, education or experience, are well suited in the opinion of the Board of Directors to advise and assist the Board in carrying out its functions.

Section 2: Function, Powers and Duties

The Board of Trustees shall be an advisory body only and shall consult with, advise and assist the Board of Directors of the corporation at such times, in such a manner, and with respect to such affairs of the corporation as the Board of Directors shall from time to time request. The Board of Directors may consult with one, any, or all of the Trustees or request advice or assistance from one, any or all of the Trustees as the Board of Directors may, in its discretion, from time to time determine.

Section 3: Term of Office

Each Trustee shall be appointed for an initial term ending on the date of the first meeting after the annual meeting immediately following the date of their appointment. Each Trustee may be appointed for succeeding one-year terms, at the discretion of the Board of Directors, without limitation.

Section 4: Compensation

No Trustee shall be entitled to compensation for services rendered to the corporation in the course of his or her duties as a Trustee. The Board of Directors may authorize reasonable compensation for services of value rendered to the corporation by a Trustee independent of his or her position as a Trustee.

ARTICLE VI

CONTRACT, LOAN, 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 the corporation and on its behalf, and such authorization may be general or confined to specific instances.

Section 2: Loans

No loan shall be contracted on behalf of the corporation or evidences of indebtedness shall be issued by the corporation unless authorized by or under the authority of a resolution of the Board of Directors. Such authorization 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 shall be issued in the name of the corporation; shall be signed by and in such manner as shall from time to time be determined by or under the authority of a 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 may be selected by or under the authority of the Board of Directors. Surplus funds of the corporation may be invested by the Board of Directors from time to time in such securities as the Board of Directors may, in its discretion, determine are best suited for conservation and growth of the corporation's assets.

ARTICLE VII

COMMITTEES

Section 1: Creation and Membership

The Board of Directors may create such committees as it shall from time to time, in its discretion, determine as necessary to carry out the purposes of the corporation. Each committee shall be composed of such individuals as the Board of Directors may determine including but not limited to members of the Board of Directors. The President of the corporation shall be an ex officio member of each committee of the corporation and may designate one member of the Board of Directors to act as a liaison to a particular committee. The chairperson and all members of any committee shall be appointed by the President of the corporation, subject to the approval of the Board of Directors. The term of the chairperson and all members of each committee shall expire on the last day of the term of the President who appointed the members of the committee. In the event that the President who appointed the members of the committee withdraws or is removed from office for any reason before the end of his or her term, the term of the members of any committee appointed by that President shall continue until the last day of the term of that President if he or she had served his or her full term in office. Notwithstanding the foregoing, the Board of Directors may remove the chairperson or any member of any committee, or may dissolve any committee at any time, in its discretion.

Section 2: Powers and Duties

The committees created under Article VII, Section 1 of these By-Laws shall have such duties and shall exercise such powers as determined by the Board of Directors from time to time in its discretion. Each committee shall, by its chairperson or other designated representative, report to the Board of Directors on a regular basis.

Section 3: Compensation

No member of any committee of the corporation shall be entitled to compensation for services rendered to the corporation in the course of his or her duties as a member of such committee. The Board may authorize reasonable compensation for services of value performed by a member of a committee independent of his or her position on a committee of the corporation.

ARTICLE VIII

INDEMNIFICATION OF DIRECTORS AND OFFICERS

Each present and future director and officer of the corporation shall be entitled, without prejudice to any other rights he or she may have, to be indemnified and held harmless by the corporation from any and all liabilities and associated expenses, including cost of defense, arising in any way out of their activities for or on behalf of the corporation, to the full extent allowed by Chapter 181, Wis. Stats. with respect to directors, as may be amended from time to time. For purposes of this article, officers and directors shall be treated identically.

ARTICLE IX

FISCAL YEAR

The fiscal year of the corporation shall begin on the 1st day of January and end on the 31st day of December in each year.

ARTICLE X

AMENDMENT OF BY-LAWS

These By-Laws may be amended or any part thereof repealed by a two-thirds (2/3) majority of all directors present at any regular or special meeting of the Board of Directors of the corporation, provided that the proposed amendment shall have been submitted in writing and read at a previous meeting of the Board of Directors and notice of the proposed amendment shall have been mailed to the directors at least twelve(12) days before the meeting at which the amendment will be considered for adoption.

ARTICLE XI

RULES OF PROCEDURE

The rules of procedure at meetings of the Board of Directors, Executive Committee, Board of Trustees, and any other committees of this corporation shall be according to Robert's Rules of

Order, so far as applicable and when not inconsistent with these By-Laws. The rules of procedure may be suspended by a majority vote of those present and voting at any meeting.

Article XII

DERIVATIVE ACTIONS

Members of the Board of Directors, individually or otherwise, shall not under any circumstances be authorized or permitted to bring derivative actions against the Board of Directors, the corporation, or any of its officers.

ARTICLE XIII

STATUS

This corporation is a non-stock, not for profit corporation organized under Chapter 181 of the Wisconsin Statutes, 1977, as may be amended from time to time, and is not conducted for pecuniary profit. Notwithstanding anything to the contrary in these By-Laws, all aspects of the operation of the corporation shall be conducted in accordance with applicable laws, rules and regulations for tax exempt organizations, including but not limited to Section 501(c)(3) of the Internal Revenue Code of 1954 as may be amended from time to time.

Reviewed and revised May, 2010.