

B

Attachment B

Description of legal structure of school and supporting documentation, including articles of incorporation, by-laws and tax determination letter

United States of America

State of Wisconsin

Department of State

To All to Whom These Presents Shall Come:

The undersigned, as Secretary of State of the State of Wisconsin, hereby certifies that on **Apr 5, 1973** Articles of Incorporation were filed in my office under the provisions of Chapter 181 of the Wisconsin Statutes, for the following corporation formed

WITHOUT STOCK AND NOT FOR PROFIT:

Name: TRANS CENTER FOR YOUTH, INC.


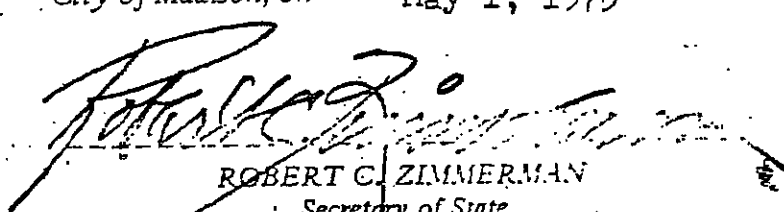
Principal Office: 2506 W. Vliet St.
Milwaukee, Wis. 53205

Purposes for which organized: the operation of a foster group home for juveniles and rehabilitation center maintained exclusively for charitable and educational purposes.

I further certify that a certificate has been filed in my office to the effect that a duplicate of said Articles, bearing my certificate, was recorded in the office of the Register of Deeds of Milwaukee County, Wisconsin, on Apr 12, 1973

THEREFORE, The State of Wisconsin does hereby grant unto the said corporation the powers and privileges conferred by the Wisconsin Statutes for the purposes stated and in accordance with said Articles.

In Witness Whereof, I have hereunto set my hand and affixed my official seal, at the Capitol, in the City of Madison, on May 1, 1973



ROBERT C. ZIMMERMAN
Secretary of State

REEL 7131NAD1531

Article 13. The name and address of incorporator (or incorporators) are:

NAME

ADDRESS

(number, street, city and ZIP Code)

Paschal Stubbs

2506 W. Vliet St., Milwaukee, Wis. 53205

James W. Krahn

1639 N. 28th St., Milwaukee, Wis. 53208

Robert D. Bates

915 W. Wisconsin Ave., Milwaukee, Wis. 532

Executed in duplicate on the 29th day of March, 1973.

Paschal Stubbs
James W. Krahn
Robert D. Bates

STATE OF WISCONSIN
County of Milwaukee

ss.

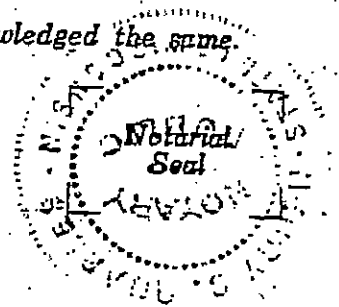
Personally came before me this 29th day of March, A. D. 1973.

the above named Paschal Stubbs, James W. Krahn & Robert D. Bates

to me known to be the persons who executed the foregoing instrument, and acknowledged the same.

Henry C. Quarles
Notary Public

My Commission expires is permanent.



This document was drafted by

Henry C. Quarles
(Name of Person)

Please print or type

See instruction M

STATE OF WISCONSIN
DEPARTMENT OF STATE

FILED

APR 5 1973

ROBERT C. ZIMMERMAN
SECRETARY OF STATE

BY-LAWS

OF

TRANS CENTER FOR YOUTH, INC. (A Wisconsin Corporation)

0.01. Corporate Purposes. Purposes of the corporation shall be to provide residential, educational, vocational, and other supportive services to at-risk youth and their families.

0.02. Prohibited Activities. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to 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 its Articles of Incorporation. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, 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. 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 of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

0.03. Corporate Dissolution. Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, 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 of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the County 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.

0.04. By-Laws(s) Not to be Changed. Sections 0.02 and 0.03 of these By-Law(s) shall not be changed by the corporation's Board of Directors, except as may be required or permitted by the U.S. Treasury Department to clarify, modify or expand the provisions hereof to qualify this corporation for tax exempt status under Sec. 501(c) I.R.C., and acts amendatory thereof and supplementary thereto.

personally or mailed to each director at his business address or at such other address as such director shall have designated in writing filed with the Secretary, in each case not less than 72 hours prior thereto. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid. Whenever any notice whatever is required to be given to any director of the corporation under the articles of incorporation or By-Laws or any provision of law, a waiver thereof in writing, signed at any time, whether before or after the time of meeting, by the director entitled to such notice, shall be deemed equivalent to the giving of such notice. The attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting and objects to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.

2.06. Quorum. Except as otherwise provided by law or these By-Laws, a majority of the existing number of directors shall constitute a quorum for the transaction of business at any meeting of the Board of Directors. But a majority of the directors present (though less than such quorum) may adjourn the meeting from time to time without further notice.

2.07. Manner of Acting. The act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number is required by law or by the Articles of Incorporation or these By-Laws.

2.08. Conduct of Meetings. The President, and in the absence of the President, the Vice-President, and in their absence, any director chosen by the directors present, shall call meetings of the Board of Directors to order and shall act as Secretary of all meetings of the Board of Directors, but in the absence of the Secretary, the presiding officer may appoint any Assistant Secretary or any director or other person present to act as Secretary of the meeting.

2.09. Vacancies. Any vacancy occurring in the Board of Directors, including a vacancy created by an increase in the number of directors, may be filled until the next succeeding annual election by the affirmative vote of a majority of the directors then in office, though less than a quorum of the Board of Directors.

2.10. Presumption of Assent. A director of the Corporation who is present at a meeting of the Board of Directors or a committee thereof of which he is a member at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his dissent shall be entered in the minutes of the meeting before the adjournment thereof or shall forward such dissent by registered mail to the Secretary of the corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a director who voted in favor of such action.

to make Committee appointments, and set the agenda for meetings of directors. The President shall have the authority, together with the Secretary, to sign, execute and acknowledge, on behalf of the corporation, all deeds, mortgages, bonds, contracts, leases, reports and all other documents or instruments necessary or proper to be executed in the course of the corporation's regular business, or which shall be authorized by the resolution of the Board of Directors.

3.06. The Vice-President. In the absence of the President or in the event of his death, inability or refusal to act, or in the event for any reason it shall be impracticable for the President to act personally, the Vice-President shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President.

3.07. The Secretary. The Secretary shall: (a) keep the minutes of the meetings of the Board of Directors in one or more books provided for that purpose; (b) see that all notices are duly given in accordance with the provisions of these By-Laws or as required by law; (c) be custodian of the corporate records of the corporation; and (d) in general perform all duties incident to the office of Secretary and have such other duties and exercise such authority as from time to time may be delegated or assigned to him by the President or by the Board of Directors.

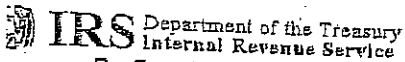
3.08. The Treasurer. The Treasurer shall oversee the sound financial management and operation of the corporation. The Treasurer shall ensure that all required financial audits, financial reports, and tax filings are timely made. The Treasurer shall also ensure that the corporation's funds are prudently invested and are expended in accordance with legal and contractual requirements.

ARTICLE IV. CONTRACTS, LOANS, CHECKS AND DEPOSITS; SPECIAL CORPORATE ACTS

4.01. Contracts. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute or deliver any instrument in the name of and on behalf of the corporation, and such authorization may be general or confined to specific instances. In the absence of other designation, all deeds, mortgages and instruments of assignment or pledge made by the corporation shall be executed in the name of the corporation by the President and Secretary, and when so executed no other party to such instrument or any third party shall be required to make any inquiry into the authority of the signing officers.

4.02. Loans. No indebtedness for borrowed money shall be contracted on behalf of the corporation and no evidences of such indebtedness shall be issued in its name 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.

4.03. Checks, Drafts, Etc. All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the corporation, shall be signed by such officer or officers, agent or agents of the corporation and in such



P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248404892
Jan. 16, 2009 LTR 4168C E0
39-1331760 000000 00 000
00013706
BODC: TE

TRANSCENTER FOR YOUTH INC
1749 N 16TH ST
MILWAUKEE WI 53205-1624

Employer Identification Number: 39-1331760
Person to Contact: Jeff Seibert
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Jan. 07, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in November 1973, that recognized you as exempt from Federal income tax, and discloses 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(s) 509(a)(1) and 170(b)(1)(A)(vi).

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 yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I