

ARTICLES OF INCORPORATION OF THE ORTENDAHL FAMILY FOUNDATION

Preamble

Nannette and Velma Ortendahl were devoted Christian women who supported various charities, donating regularly and helping those in need in their community. After Velma's passing in 2022 at the age of 93, Nannette, now alone, sought to honor her mother's legacy and life's work by establishing the Ortendahl Family Foundation. Velma, an elementary school teacher with a master's degree from Drake University, had modest means but, through savvy investing, accumulated a small fortune. Before Nannette's untimely death in 2025, she created the Ortendahl Family Foundation, including a scholarship endowment in Velma's name, to ensure her mother's commitment to education and charitable causes would continue for generations.

Recitals

WHEREAS, the Ortendahl Family Trust has duly determined and resolved, pursuant to its fiduciary duties and authority established under applicable law and trust instruments, to establish a perpetual nonprofit corporation to advance, foster, and promote charitable, religious, scientific, educational, and philanthropic initiatives that directly serve the public good;

WHEREAS, it is the explicit intent of the Incorporators, trustees, directors, officers, and all subsequent fiduciaries and representatives to adhere to and uphold all applicable state and federal laws;

WHEREAS, the Corporation, as expressly required by federal law, shall operate exclusively within the scope of activities permitted for entities exempt under IRC §501(c)(3);

WHEREAS, the Incorporators recognize and explicitly declare their commitment to transparency, good governance, and fiduciary responsibility consistent with standards

articulated by relevant federal and Wyoming state law, as well as U.S. Supreme Court rulings;

NOW, THEREFORE, in careful consideration of the above-stated intent and recitals, and acknowledging our duties under Wyoming law and federal statutes to duly file and record formal Articles of Incorporation, we, the undersigned Incorporators, adopt and enact these Articles of Incorporation, thereby formally establishing The Ortendahl Family Foundation.

ARTICLE I — Name and Organizational Form

Section 1.1 – Name of the Corporation

The name of the nonprofit corporation shall be The Ortendahl Family Foundation (“Foundation”). The Foundation is organized under the laws of the State of Wyoming as a nonprofit corporation, with perpetual existence, and shall at all times hold itself out under this name or any lawful successor name adopted by amendment to these Articles.

Section 1.2 – Nonprofit Corporate Status

The Foundation is organized exclusively as a Wyoming nonprofit public benefit corporation and shall operate solely within the legal framework governing organizations exempt from federal income tax under Internal Revenue Code §501(c)(3). Nothing in these Articles shall be construed to authorize the Foundation to engage in any activity inconsistent with its nonprofit, charitable, educational, scientific, or philanthropic character.

Section 1.3 – Governing Law

The Foundation is formed pursuant to and governed by the Wyoming Nonprofit Corporation Act, as amended from time to time. To the fullest extent permitted by law, all rights, powers, limitations, duties, and protections afforded under Wyoming law are incorporated herein by reference and shall apply automatically without the need for further enumeration.

Section 1.4 – Legal Effect

The Foundation’s name, nonprofit character, and statutory authority take effect immediately upon filing of these Articles with the Wyoming Secretary of State. All persons dealing with the Foundation may rely conclusively upon the validity of its formation and the authority conferred by these Articles.

ARTICLE II — Purposes, Powers, and Legal Limitations

Section 2.1 – Exclusive Charitable Purposes

The Foundation is organized and shall be operated exclusively for charitable, educational, scientific, and other public-benefit purposes within the meaning of Internal Revenue Code §501(c)(3). All activities of the Foundation shall further these exempt purposes and shall at all times comply with federal tax-exemption requirements, public-policy standards, and fiduciary principles applicable to public-benefit organizations.

The Foundation’s charitable purposes include, without limitation, the advancement of education; the promotion of scientific research; the support of humanitarian, philanthropic, and community-benefit initiatives; and the undertaking of programs, services, and activities that alleviate hardship, improve quality of life, or otherwise serve the public good. The specific charitable programs, grant initiatives, partnerships, or projects pursued by the Foundation may evolve over time as determined by the Board of Trustees or the Designated Governance Authority (“DGA”), provided all activities remain within the legally permitted scope of §501(c)(3).

Section 2.2 – General Corporate Powers

To accomplish its purposes, the Foundation shall possess all powers available to Wyoming nonprofit corporations, including the power to solicit, receive, hold, administer, invest, apply, and distribute funds and property for charitable purposes; to enter into contracts and agreements; to acquire, manage, convey, or dispose of real and personal property; to employ or engage personnel and professional services; and to undertake

any lawful activities reasonably incidental or necessary to carrying out its exempt mission.

The Foundation's powers shall be interpreted broadly so as to ensure full operational flexibility, provided that all activities remain consistent with federal tax-exemption requirements and the Foundation's charitable character.

Section 2.3 – Limitations on Authority and Operations

Notwithstanding any provision of these Articles, the Foundation shall not:

- (a) Engage in any activity inconsistent with its status as an organization exempt from federal income tax under §501(c)(3);
- (b) Permit any part of its net earnings or assets to inure to the benefit of any private individual, except for reasonable compensation for services rendered;
- (c) Participate or intervene in any political campaign, support or oppose any candidate for public office, or engage in substantial lobbying or legislative activity;
- (d) Conduct any operation or program prohibited by federal tax law, Treasury regulations, or public-policy requirements applicable to charitable organizations;
- or
- (e) Engage in any activity inconsistent with applicable Wyoming nonprofit statutes or fiduciary standards.

Section 2.4 – Relationship to the Ortendahl Family Trust

The Foundation is a designated beneficiary of the Ortendahl Family Trust. Nothing in these Articles shall be construed to create private benefit or inurement in favor of the Trust, any trustee of the Trust, or any person associated with the Trust. All funds or property received from the Trust shall be used exclusively for the Foundation's charitable purposes. Oversight, appointment authority, and governance powers granted to the DGA under Article IV shall be exercised solely to ensure alignment with the Foundation's public-benefit mission and compliance with applicable law.

Section 2.5 – Interpretation and Compliance

This Article shall be interpreted in a manner that preserves the Foundation's tax-exempt status at all times. If any purpose, power, or activity could be construed in a manner inconsistent with §501(c)(3), federal law shall control, and such provision or activity shall be limited, reinterpreted, or disregarded to the minimum extent necessary to maintain compliance.

ARTICLE III — Registered Office, Registered Agent, and Principal Office

Section 3.1 – Registered Office and Registered Agent

The Foundation shall continuously maintain within the State of Wyoming a registered office and a registered agent for service of process, as required by law. The registered agent shall be an individual resident of Wyoming or a business entity authorized to act as a registered agent in Wyoming. The name and address of the registered agent may be changed at any time by filing the appropriate documentation with the Wyoming Secretary of State. Any change shall become effective upon filing or at such later time as may be designated in the filing.

The registered agent is authorized to receive on behalf of the Foundation all legal notices, governmental communications, and official correspondence. Receipt by the registered agent shall constitute receipt by the Foundation for all legal and regulatory purposes.

Section 3.2 – Principal Office of the Foundation

The Foundation's principal office shall be located at a physical address within the State of Wyoming designated by formal resolution of the Board of Trustees or the Designated Governance Authority ("DGA"). The principal office shall serve as the Foundation's administrative headquarters and the primary location for maintaining required corporate, financial, and tax-exempt records.

The Foundation may maintain additional offices or operational locations within or outside Wyoming as necessary to carry out its charitable purposes, provided such offices do not affect compliance with Wyoming nonprofit law or federal tax requirements.

Section 3.3 – Corporate Records Maintained at Principal Office

The Foundation shall maintain at its principal office complete and accurate corporate records, including but not limited to:

- (a) These Articles of Incorporation;
- (b) The Foundation’s Bylaws and all amendments;
- (c) Minutes of meetings and written actions of the Board and committees;
- (d) Financial statements, accounting records, audit reports, and budgets;
- (e) IRS determination letters, Form 990 filings, and tax-exempt documentation;
- (f) Conflict-of-interest disclosures and compliance records; and
- (g) Any additional records required under Wyoming law or federal tax regulations.

Records shall be maintained in a manner ensuring accessibility, transparency, and compliance with IRS public-disclosure rules and Wyoming statutory recordkeeping obligations.

Section 3.4 – Authority to Change Offices and Records Location

The location of the Foundation’s principal office, registered office, and corporate records may be changed by the Board or the DGA without amendment to these Articles, provided the Foundation remains in continuous compliance with Wyoming statutory requirements. All changes shall be promptly reflected in the Foundation’s internal records and filed with governmental authorities where required.

FINAL ARTICLE IV — Governance and Management

Section 4.1 – Governance Structure and Fiduciary Framework

Governance of the Foundation shall be vested in a Board of Trustees (“Foundation Board”), subject to the supervisory authority of the Designated Governance Authority (“DGA”). The Foundation Board is responsible for the stewardship, management, and

advancement of the Foundation's charitable mission and shall discharge its responsibilities in accordance with:

- (a) the Wyoming Nonprofit Corporation Act,
- (b) Internal Revenue Code §501(c)(3) and applicable Treasury Regulations,
- (c) fiduciary principles established under controlling judicial precedent including *Pepper v. Litton* and *Stone v. Ritter*, and
- (d) the charitable intent of the Ortendahl Family Trust.

The Foundation Board shall exercise its powers independently, but always in fidelity to these Articles, the Foundation's charitable purposes, and lawful directives issued by the DGA.

Section 4.2 – Relationship to the Ortendahl Family Trust and the DGA

The Foundation is a designated beneficiary of the Ortendahl Family Trust ("Trust"). The Trust's Board of Trustees ("Trust Board"), acting through its Head Trustee, shall serve as the Designated Governance Authority. The DGA acts solely in its fiduciary capacity and ensures continuity, mission alignment, and compliance between the Trust and the Foundation. The DGA's oversight authority exists for the express purpose of preserving charitable intent, maintaining legal compliance, and ensuring the Foundation's operations remain fully aligned with its public-benefit obligations under §501(c)(3). The Trust does not receive financial benefit, private benefit, or inurement of any kind, and all DGA actions must be consistent with federal tax law.

Section 4.3 – Appointment and Removal of Trustees by the DGA

The DGA has the exclusive and unilateral authority to appoint all trustees to the Foundation Board and to remove any trustee, or the entire Board, at any time, with or without cause, by written notice. This authority includes filling vacancies resulting from resignation, removal, death, incapacity, expansion of Board size, or any other circumstance. Removal is effective immediately unless a later date is specified. Trustees serve at the pleasure of the DGA and possess no entitlement to continued

service. Appointment or removal by the DGA requires no Board vote, explanation, or justification.

Section 4.4 – Composition, Qualifications, and Duties of Trustees

The Foundation Board shall consist of no fewer than three (3) trustees unless expanded by the DGA or these Articles. Trustees shall be individuals of demonstrated integrity, competence, judgment, and commitment to the Foundation’s mission. Trustees are fiduciaries and shall act:

- (a) with the care of a prudent person,
- (b) in good faith,
- (c) in the best interests of the Foundation, and
- (d) in compliance with federal and state regulatory requirements, including conflict-of-interest rules and prohibitions on private benefit and excess benefit transactions.

Trustees owe duties of loyalty, care, obedience, oversight, and impartial stewardship of charitable assets in accordance with UPMIFA.

Section 4.5 – Powers and Responsibilities of the Foundation Board

Except where authority is expressly reserved to the DGA, the Foundation Board shall govern and manage the Foundation’s business and affairs, including:

- (a) adopting policies and procedures;
- (b) overseeing financial management, investments, budgets, UPMIFA compliance, and risk controls;
- (c) supervising officers and operational execution;
- (d) approving charitable programs, distributions, and grantmaking;
- (e) maintaining compliance with IRS reporting, public-disclosure obligations, and Wyoming statutes;
- (f) ensuring adherence to prohibitions against private inurement, private benefit, and political intervention; and
- (g) maintaining complete and accurate corporate records.

The Foundation Board shall not override, limit, or modify powers expressly reserved to the DGA.

Section 4.6 – Appointment and Removal of Officers (Board appointment; DGA removal authority)

The Foundation shall have at minimum a President, Secretary, and Treasurer, and such additional officers as the Foundation Board deems appropriate. Officers shall be appointed by majority vote of the Foundation Board, serve at the pleasure of the Board, and assume office upon acceptance. Notwithstanding the Board's appointment authority, the DGA retains the exclusive and unilateral authority to remove any officer at any time, with or without cause, by written notice to the officer and the Foundation Board. Removal is effective immediately unless otherwise stated by the DGA. Officers are responsible for day-to-day management, execution of policies, administrative oversight, compliance with all legal and tax-exempt requirements, and performance of their duties in accordance with fiduciary principles and these Articles.

Section 4.7 – Meetings, Voting, Procedures, and Records

The Foundation Board shall hold meetings at such times and places as determined by the Board or as requested by the DGA. Meetings may occur in person or by real-time electronic communication. Notice of meetings, quorum requirements, voting procedures, action without meeting, and rules of order shall be established in the Bylaws and interpreted to promote efficient, compliant governance. Minutes, resolutions, financial statements, and all required corporate records shall be maintained at the principal office in accordance with Article IX. Trustees and officers shall provide the DGA with any reports, records, or information when requested to fulfill its oversight role.

Section 4.8 – Interpretation, Supremacy, and Compliance

This Article shall be interpreted to preserve and effectuate the Foundation's charitable mission, its federal tax-exempt status, and its alignment with the Trust's charitable intent. In any conflict between Foundation Board authority and DGA authority,

the DGA's express powers shall control. All governance decisions, whether by the Board or the DGA, must comply with §501(c)(3), IRS regulations, Treasury standards, Wyoming nonprofit law, and fiduciary principles prohibiting private inurement, improper private benefit, or excess benefit transactions. Any provision inconsistent with federal or state law shall be construed narrowly or deemed modified to the minimum extent necessary to preserve compliance.

ARTICLE V — Prohibition on Private Benefit, Private Inurement, and Improper Transactions

Section 5.1 – General Prohibition on Private Inurement and Private Benefit

No part of the Foundation's net earnings, assets, or resources shall inure to the benefit of any trustee, officer, employee, volunteer, or private individual, except for reasonable compensation for services actually rendered in furtherance of the Foundation's charitable purposes. The Foundation shall not confer any private financial benefit, impermissible advantage, or preferential treatment inconsistent with Internal Revenue Code §501(c)(3), Treasury Regulations, or IRS public-policy standards. All activities shall be conducted exclusively for public benefit and in alignment with the Foundation's mission.

Section 5.2 – Definition and Scope of Private Inurement and Private Benefit

Private inurement includes any transaction that results in disproportionate, excessive, or unwarranted economic gain to a trustee, officer, disqualified person, or any person with substantial influence over the Foundation. Private benefit includes any use of Foundation assets, relationships, or opportunities that improperly benefit individuals or non-charitable interests. These prohibitions apply to direct and indirect financial benefits, including compensation, contractual arrangements, asset transfers, services, or any transaction not demonstrably fair, reasonable, and aligned with the Foundation's exempt purposes.

Section 5.3 – Intermediate Sanctions and Disqualified Persons

The Foundation shall strictly comply with IRS Intermediate Sanctions regulations under Internal Revenue Code §4958, including the identification and monitoring of “disqualified persons” and persons with substantial influence. All compensation, contracts, reimbursements, grants, or financial arrangements involving such persons shall undergo independent review, contemporaneous documentation, and approval consistent with the Foundation’s conflict-of-interest procedures. Any transaction deemed an “excess benefit transaction” is strictly prohibited, and all corrective measures required by law shall be implemented promptly.

Section 5.4 – Transactions with Interested or Related Persons

Any financial transaction, contract, agreement, or arrangement involving a trustee, officer, disqualified person, or related party shall be reviewed and approved in accordance with the Foundation’s Conflict of Interest Policy and in compliance with applicable federal and state law. Such transactions shall be permitted only if:

- (a) full disclosure of all material facts is made to disinterested trustees;
- (b) the transaction is demonstrably fair, reasonable, and in the best interests of the Foundation;
- (c) no private inurement or improper private benefit results; and
- (d) the transaction complies with IRS §4958, Wyoming fiduciary standards, and applicable judicial precedent.

Section 5.5 – Public Policy Compliance

The Foundation shall not engage in any activity that violates established public policy or is inconsistent with the requirements of Internal Revenue Code §501(c)(3) as interpreted by the Internal Revenue Service and controlling judicial authority. No activity of the Foundation may jeopardize its federal tax-exempt status or its standing as a public-benefit corporation under Wyoming law.

Section 5.6 – Enforcement, Monitoring, and Corrective Action

The Foundation Board shall enforce this Article by establishing and maintaining procedures designed to:

- (a) identify and monitor potential conflicts of interest or improper benefits;
- (b) review related-party transactions;
- (c) document deliberations and approvals; and
- (d) ensure compliance with federal and state law.

Upon discovery of any violation of this Article, the Foundation Board shall take immediate corrective action, which may include rescission of the transaction, recovery of excess benefits, disciplinary measures, or removal proceedings under applicable governance authority. All corrective actions shall be documented, transparent, and consistent with federal law, IRS guidance, and fiduciary duties.

Section 5.7 – Interpretation and Mandatory Compliance

This Article shall be interpreted broadly to ensure the Foundation’s continuing compliance with Internal Revenue Code §501(c)(3), IRS Intermediate Sanctions rules, Treasury Regulations, Wyoming nonprofit law, and fiduciary standards. In any conflict between the Foundation’s operational choices and the requirements of this Article, the requirements of this Article shall control. Any provision deemed inconsistent with applicable law shall be reinterpreted or limited to the minimum extent necessary to maintain compliance.

ARTICLE VI — Dissolution and Distribution of Assets

Section 6.1 – Authority and Procedure for Dissolution

The Foundation may be dissolved only upon:

- (a) the affirmative vote of not less than two-thirds (2/3) of the trustees then serving on the Foundation Board at a meeting called expressly for that purpose; and
- (b) the written approval of the Designated Governance Authority (“DGA”).

Notice of any proposed dissolution shall be provided to all trustees in accordance with the Bylaws. The dissolution process shall comply with the Wyoming Nonprofit Corporation Act and all federal requirements applicable to organizations exempt under Internal Revenue Code §501(c)(3).

Section 6.2 – Winding Up and Satisfaction of Obligations

Upon authorization of dissolution, the Foundation Board shall immediately proceed to wind up the Foundation's affairs. This includes:

- (a) collecting and liquidating assets as necessary;
- (b) resolving, paying, or adequately providing for all known debts and liabilities;
- (c) terminating or assigning contracts and obligations consistent with law;
- (d) preparing required federal and state notifications and filings; and
- (e) ensuring proper preservation of all corporate and tax-exempt records during the dissolution process.

All actions taken during dissolution shall be performed in strict compliance with fiduciary duties, public-policy requirements, and applicable federal and Wyoming law.

Section 6.3 – Distribution of Assets Upon Dissolution

After all liabilities and obligations have been satisfied or appropriately provided for, all remaining assets of the Foundation shall be irrevocably distributed exclusively for charitable, educational, scientific, or other exempt purposes within the meaning of Internal Revenue Code §501(c)(3). Acceptable recipients include:

- (a) one or more §501(c)(3) public charities with purposes consistent with those of the Foundation;
- (b) a federal, state, or local governmental entity, but only for public or charitable purposes; or
- (c) another nonprofit organization that is legally eligible to receive charitable assets under Wyoming law and federal tax-exemption rules.

Under no circumstances shall any remaining assets be distributed to any trustee, officer, employee, donor, private individual, or the Ortendahl Family Trust or its beneficiaries. Private inurement, personal benefit, or surplus distribution of any kind is strictly prohibited.

Section 6.4 – Selection of Recipients and Oversight by the DGA

The Foundation Board shall recommend one or more eligible charitable recipients for final asset distribution. Final approval of distribution recipients shall require the written consent of the DGA to ensure alignment with the Foundation's mission and compliance with the charitable purposes of the Ortendahl Family Trust.

The DGA may direct or require distribution to specific §501(c)(3) organizations or eligible beneficiaries, provided all such distributions comply with federal tax-exemption rules and Wyoming charitable trust principles.

Section 6.5 – Compliance Documentation and Final Reporting

Upon dissolution, the Foundation shall prepare and maintain complete and accurate records documenting:

- (a) all actions taken to wind up affairs;
- (b) all payments and disbursements made;
- (c) the identity of all recipients of distributed assets;
- (d) final financial statements;
- (e) IRS filings, including the final Form 990; and
- (f) notices provided to the Wyoming Secretary of State and any other required authorities.

All dissolution records shall be retained for the period required under federal and Wyoming law and shall be available for inspection by authorized parties.

Section 6.6 – Interpretation and Compliance

This Article shall be construed narrowly and strictly to preserve the Foundation's federal tax-exempt status and to ensure full compliance with Internal Revenue Code

§501(c)(3), Treasury Regulations, IRS guidance, Wyoming public-benefit corporation standards, and fiduciary principles. Any provision herein inconsistent with applicable law shall be limited or interpreted as necessary to comply with mandatory dissolution requirements.

ARTICLE VII — Amendments to Articles of Incorporation

Section 7.1 – Authority to Amend

These Articles of Incorporation may be amended only by:

- (a) the affirmative vote of at least two-thirds (2/3) of the trustees then serving on the Foundation Board at a meeting called expressly for that purpose; and
- (b) the written approval of the Designated Governance Authority (“DGA”).

No amendment shall be effective unless both conditions are satisfied. The DGA’s approval authority is absolute and may be exercised with or without stated cause.

Section 7.2 – Procedure for Amendments

Any proposed amendment shall be provided to all trustees in writing not less than fifteen (15) days prior to the meeting at which it is to be considered. Such notice shall include the full text of the proposed amendment and a summary of its purpose and effect.

The Foundation Board shall deliberate on the amendment in good faith, ensuring that:

- (a) the amendment complies with Internal Revenue Code §501(c)(3) and Treasury Regulations;
- (b) the amendment complies with Wyoming nonprofit law;
- (c) the amendment does not jeopardize the Foundation’s tax-exempt status, fiduciary integrity, or public-benefit purpose; and
- (d) all procedural, fiduciary, and notice requirements have been satisfied.

If approved by the required vote and the DGA, the amendment shall become effective upon filing with the Wyoming Secretary of State or at such later time as may be stated in the filing.

Section 7.3 – Limitations and Prohibited Amendments

No amendment to these Articles shall:

- (a) permit or enable any private inurement, improper private benefit, excess benefit transaction, or violation of Internal Revenue Code §501(c)(3);
- (b) alter the Foundation's exclusively charitable, educational, scientific, or public-benefit purposes;
- (c) authorize any activity inconsistent with federal or state law;
- (d) impair, alter, or diminish the appointment and removal authority of the DGA;
- (e) authorize the distribution of Foundation assets to any private individual or non-qualified entity;
- (f) weaken or eliminate fiduciary standards required of trustees or officers; or
- (g) conflict with mandatory requirements of Wyoming nonprofit statutes or IRS regulations.

Any amendment adopted in violation of this Section shall be void and of no legal effect ab initio.

Section 7.4 – Recordkeeping and Filing

The Foundation shall maintain complete and accurate records of all proposed and approved amendments, including notices, minutes of deliberations, DGA approvals, votes, filings, and supporting documentation. All amendments shall be filed with the Wyoming Secretary of State as required by law and retained at the Foundation's principal office in accordance with Article IX.

Section 7.5 – Interpretation and Compliance

This Article shall be construed narrowly to preserve the Foundation's tax-exempt status, ensure compliance with all legal and fiduciary obligations, and maintain the

structural oversight of the DGA. In the event of ambiguity, the interpretation that best preserves charitable intent, federal tax compliance, and DGA authority shall control.

ARTICLE VIII — Limitation of Liability, Indemnification, and Advancement

Section 8.1 – Limitation of Personal Liability

To the fullest extent permitted by the Wyoming Nonprofit Corporation Act and applicable law, no trustee, officer, employee, volunteer, or authorized agent of the Foundation shall be personally liable for monetary damages arising from any act or omission undertaken in their official capacity, except for:

- (a) acts or omissions not in good faith;
- (b) intentional misconduct or knowing violation of law;
- (c) transactions resulting in improper private benefit or private inurement; or
- (d) acts for which personal liability is expressly required by statute.

Nothing in this Section eliminates or limits liability where such elimination or limitation is prohibited by Wyoming law or federal tax requirements applicable to §501(c)(3) organizations.

Section 8.2 – Mandatory Indemnification for Successful Defense

The Foundation shall indemnify any trustee, officer, employee, agent, or authorized volunteer (“Indemnified Person”) who is wholly successful, on the merits or otherwise, in any proceeding arising from service to the Foundation, for all reasonable expenses, including attorney’s fees, incurred in connection with the proceeding.

Section 8.3 – Permissive Indemnification to the Fullest Extent Permitted

In all other cases and to the fullest extent permitted by law, the Foundation may indemnify any Indemnified Person who acted:

- (a) in good faith;
- (b) with the reasonable belief that their conduct was in, or not opposed to, the Foundation’s best interests; and

(c) in compliance with fiduciary duty, IRS regulations, and Wyoming statutory requirements.

Indemnification may include reasonable expenses, attorney's fees, judgments, fines, penalties, and amounts paid in settlement, provided the transaction was lawful and not inconsistent with §501(c)(3) requirements.

Section 8.4 – Restrictions and Prohibited Indemnification

No indemnification shall be provided for:

- (a) acts adjudicated as gross negligence, intentional misconduct, or knowing violation of law;
- (b) transactions resulting in improper private inurement or excess benefit under §4958;
- (c) acts outside the scope of authorized duties; or
- (d) matters for which indemnification is prohibited by Wyoming statute or federal tax law.

The Foundation shall not indemnify any act that jeopardizes the Foundation's §501(c)(3) status.

Section 8.5 – Determination of Eligibility

Any determination regarding permissive indemnification shall be made by:

- (a) a majority vote of disinterested trustees;
- (b) a duly designated committee of disinterested trustees;
- (c) independent legal counsel; or
- (d) the DGA, where no disinterested trustees exist.

The determining body shall rely on good-faith, documented findings regarding the applicable fiduciary standard of conduct.

Section 8.6 – Advancement of Expenses

The Foundation shall, upon written request by an Indemnified Person, advance reasonable expenses (including attorney's fees) incurred in defending any proceeding, provided the Indemnified Person delivers:

- (a) a written affirmation of good-faith belief that the statutory standard of conduct will be met; and
- (b) a written undertaking to repay such amounts if ultimately determined not to be entitled to indemnification.

Advancement shall not require Board or DGA approval once the statutory prerequisites are satisfied.

Section 8.7 – Non-Exclusivity of Rights

The rights to indemnification and advancement set forth in this Article shall not be exclusive of any other rights an Indemnified Person may have under:

- (a) these Articles;
- (b) the Bylaws;
- (c) Board resolutions;
- (d) indemnification agreements; or
- (e) applicable law.

Indemnification and advancement rights shall continue after an individual ceases to serve and shall inure to the benefit of heirs, executors, administrators, and legal representatives.

Section 8.8 – Interpretation and Supremacy

This Article shall be interpreted broadly to provide the maximum protection permitted under Wyoming law. In the event of a conflict between this Article and any other provision, this Article shall control to the fullest extent consistent with §501(c)(3), IRS regulations, and Wyoming statutes. Any invalid or unenforceable provision shall be

modified only to the minimum extent necessary to comply with governing law while preserving the maximum degree of protection intended herein.

ARTICLE IX — Records, Reporting, Transparency, and Compliance

Section 9.1 – Corporate Records and Retention Requirements

The Foundation shall maintain complete, accurate, and permanent records necessary to fulfill its fiduciary, legal, and tax-exempt obligations. Records shall be retained at the Foundation's principal office or in a secure electronic system accessible from such office. Required records include, without limitation:

- (a) These Articles of Incorporation and all amendments;
- (b) The Bylaws and all amendments;
- (c) Minutes and written consents of meetings of the Foundation Board, committees, and the DGA;
- (d) Accurate and complete books and accounts, including financial statements, receipts, disbursements, budgets, audits, and investment reports;
- (e) IRS determination letters, Form 1023 filings, annual Form 990 filings, and all correspondence or notices from the Internal Revenue Service;
- (f) Conflict-of-interest disclosures and compliance records;
- (g) Donor records, grant agreements, reports, and monitoring documentation;
and
- (h) All other records required under Wyoming law, Internal Revenue Code §501(c)(3), or applicable Treasury Regulations.

Records shall be retained for the duration required under federal and Wyoming law, and in no case for fewer than seven (7) years unless a longer period is mandated.

Section 9.2 – Financial and Tax Reporting

The Foundation shall prepare, file, and maintain all federal, state, and local reports required by law, including annual IRS Form 990 filings and Wyoming corporate reports. All required filings shall be accurate, complete, and submitted in a timely manner. The Foundation Board shall review each annual Form 990 prior to submission to ensure

compliance with IRS reporting requirements, public-disclosure obligations, and fiduciary standards.

Copies of all filed returns and reports shall be maintained as permanent records of the Foundation.

Section 9.3 – Public Disclosure Obligations

In accordance with federal law, the Foundation shall make available for public inspection, upon request and during regular business hours:

- (a) Its IRS Form 1023 application and all supporting documents;
- (b) Its IRS determination letter recognizing tax-exempt status; and
- (c) Its three most recent annual IRS Form 990 returns.

These records shall be available in paper or electronic format as required by law. The Foundation shall comply with all public-disclosure obligations under Internal Revenue Code §6104 and related Treasury Regulations.

Section 9.4 – Internal Inspection Rights

Each trustee shall have the right to inspect all corporate books, records, and documents at any reasonable time for purposes related to official duties, subject to compliance with confidentiality, privacy, and fiduciary standards. Access may be provided electronically and may be conditioned on nondisclosure commitments when required to comply with law or protect sensitive information.

Section 9.5 – Document Retention and Destruction Policy

The Foundation shall adopt and adhere to a written Document Retention and Destruction Policy that complies with IRS guidelines, Wyoming statutory requirements, and best practices for nonprofit governance. The policy shall specify retention periods, security standards, destruction procedures, litigation holds, and compliance oversight. No records shall be destroyed if relevant to any ongoing investigation, audit, regulatory inquiry, or legal proceeding.

Section 9.6 – Accuracy, Accountability, and Certification

The Foundation Board and officers shall ensure that records and reports are maintained accurately, reflect actual transactions, and comply with all legal requirements. Officers responsible for financial reporting shall certify the accuracy and completeness of annual filings and reports submitted to governmental authorities. Material errors shall be corrected promptly, with full documentation of corrective actions.

Section 9.7 – Interpretation and Compliance

This Article shall be interpreted to ensure full compliance with Internal Revenue Code §501(c)(3), Wyoming Nonprofit Corporation Act recordkeeping requirements, IRS public-disclosure rules, and fiduciary best practices. Any provision found inconsistent with applicable law shall be modified only to the extent necessary to maintain legal compliance while continuing to prioritize transparency, stewardship, and accountability.

ARTICLE X — Miscellaneous Provisions

Section 10.1 – Fiscal Year

The fiscal year of the Foundation shall begin on January 1 and end on December 31 of each calendar year, unless otherwise determined by the Foundation Board with the written approval of the Designated Governance Authority (“DGA”). Any change to the fiscal year shall comply with federal tax requirements and all related IRS reporting obligations.

Section 10.2 – Non-Discrimination Commitment

The Foundation shall not discriminate on the basis of race, color, religion, national origin, age, sex, disability, sexual orientation, or any other characteristic protected under applicable federal or state law. This policy applies to all employment practices, governance activities, charitable programs, grantmaking, and public-benefit operations. Nothing in this Section shall restrict the Foundation’s ability to focus its charitable efforts on particular communities or populations where such focus advances its charitable purposes and complies with §501(c)(3).

Section 10.3 – Electronic Signatures and Communications

To the fullest extent permitted by law, electronic signatures, electronic transmissions, and secure digital communications shall have the same legal effect as their written or manually signed counterparts. Meetings, notices, approvals, and consents may be conducted or delivered electronically in compliance with the Bylaws and Wyoming law.

Section 10.4 – Governing Law and Venue

These Articles and all matters arising under or related to the Foundation shall be governed exclusively by the laws of the State of Wyoming, without regard to conflict-of-laws principles. Any action brought by or against the Foundation, its trustees, officers, employees, or agents, relating to governance, fiduciary duties, or the internal affairs of the Foundation shall be brought exclusively in the courts of the State of Wyoming, unless otherwise required by federal law.

Section 10.5 – Severability

If any provision of these Articles is determined to be invalid, unlawful, or unenforceable by a court of competent jurisdiction, such provision shall be severed and interpreted in the narrowest manner necessary to comply with applicable law. The remaining provisions shall remain fully effective, enforceable, and construed to preserve the Foundation's charitable purposes, federal tax-exempt status, and the authority structure established by these Articles.

Section 10.6 – Supremacy of Tax-Exempt Requirements

In all matters of interpretation, these Articles shall be applied strictly to preserve the Foundation's status as an organization exempt from federal income tax under Internal Revenue Code §501(c)(3). Any provision that could reasonably be interpreted to conflict with the requirements for tax exemption shall be construed, limited, or disregarded to the minimum extent necessary to maintain compliance with federal law.

Section 10.7 – Supremacy of DGA Authority Where Applicable

Whenever these Articles grant authority to both the Foundation Board and the DGA, the authority of the DGA shall control in the event of conflict, unless such exercise would violate federal tax law or applicable public-policy requirements. This supremacy clause ensures continuity between the charitable purposes of the Ortendahl Family Trust and the governance of the Foundation.

Section 10.8 – Definitions and Interpretive Standards

Terms used in these Articles shall be interpreted consistently with their meaning under the Wyoming Nonprofit Corporation Act, Internal Revenue Code §501(c)(3), and applicable Treasury Regulations. Where ambiguity exists, the interpretation that best preserves charitable intent, fiduciary integrity, and legal compliance shall control.

ARTICLE XI — Execution, Incorporators, and Effective Date

Section 11.1 – Incorporators

The undersigned incorporators, acting pursuant to the Wyoming Nonprofit Corporation Act and with the intent to establish a nonprofit public-benefit corporation operating exclusively for charitable purposes under Internal Revenue Code §501(c)(3), hereby adopt and execute these Articles of Incorporation. The incorporators affirm that they possess the authority to establish the Foundation and that these Articles accurately reflect the Foundation’s governing structure, purposes, and compliance framework.

Section 11.2 – Incorporator Acknowledgment

Each incorporator affirms that these Articles have been reviewed in full, that they comply with all applicable Wyoming statutory requirements and federal tax-exempt standards, and that the incorporators adopt these Articles as the Foundation’s governing charter. The incorporators further acknowledge that upon the Foundation’s formation, all governance authority shall be exercised in accordance with Article IV and the supremacy of the Designated Governance Authority.

Section 11.3 – Effective Date

These Articles shall become effective upon filing with the Wyoming Secretary of State, unless a later effective date is designated in the filing. Upon effectiveness, the Foundation shall be deemed duly formed and authorized to operate in accordance with the provisions herein.

Section 11.4 – Execution

IN WITNESS WHEREOF, the undersigned incorporator hereby execute these Articles of Incorporation for The Ortendahl Family Foundation on this ____ day of _____, 2025.

Name of Incorporator: John Turner
Address: 23632 Highway 99 Suite F-388
Edmonds, Washington 98026

NOTARY ACKNOWLEDGMENT

State of Washington
County of Snohomish

On this ____ day of _____, 2025, before me, the undersigned Notary Public, personally appeared the above-named incorporator(s), known to me or satisfactorily proven to be the person(s) whose name(s) are subscribed to this instrument, and acknowledged that they executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

Notary Public
My Commission Expires: _____

