

ASSOCIATION FOR ADMINISTRATION OF VOLUNTEER SERVICES

ANNUAL REPORT - 1976

Marion Jeffery, Immediate Past President

Activities for the year fell into three broad categories:

I. LEGAL STATUS:

Working principally with Mr. Maynard Toll, Senior Partner O'Melveny and Myers.

A. Articles of Incorporation.

Processed and established under State of Delaware.
Received official Seal, Organization Register and Minute Book.

B. Internal Revenue Service Status.

1. Filed for exempt status under 501 (c)(3). Some of information needed: -
 - a.) Final tax return covering period September 1, 1975 - October 6, 1975.
 - b.) Audited financial reports 1970 - 1975.
 - c.) Membership fees and interest drawn during fiscal years 1969 - 1972.
2. After many months, the request for 501 (c)(3) status was denied by IRS on May 28, 1976. We still qualified, however, under 501 (c)(6).

Reasons cited: Bylaws and other information submitted "failed to support a claim that you serve a broad public interest, since your objectives and purposes are dedicated to the improvement of the professional standard of volunteer administrators. Therefore, we conclude that your activities are neither charitable or educational within the meaning of Section 501 (c)(3)."

3. Protest letter was developed and filed on June 25, 1976, requesting a personal conference in the event of an adverse ruling.

Data was compiled and organized to highlight AAVS's broad rather than limited focus, growth and expanded membership, opportunities provided for non-members to participate in all educational opportunities, etc.

I. B. Internal Revenue Service Status. (contd)

4. During this time, our lawyer and the Alliance's lawyer worked together to change the Alliance Bylaws so that AAVS might participate as a full member under 501 (c)(6) status if necessary. This amendment was passed by the Board of the Alliance.
5. July 30, 1976 -- a reversal letter was received from IRS granting AAVS 501 (c)(3) status. This means that all donations are tax deductible and it brings us in line with all other members of the Alliance.

Our deepest thanks go to Mr. Toll. His personal as well as the firm's contribution could scarcely be measured. I did ask for an accounting of services to be listed as an "in kind" donation. The fee, computed on their regular guideline rate accounting system amounts to \$6,015 plus \$324.49 for the Seal, Register, telephone calls, etc., a total of \$6,339.49.

Had we requested and paid for this service, the firm would have charged 50% as a charitable donation. Our "price was right" (free) when we needed it most and we acknowledge it with deepest gratitude.

My thanks to Betty Blackburn, Jarene Lee, and Joe Rozelle for helping to run down facts and figures and particularly to Joe for acting so promptly on filing our last tax return just as he stepped into his new job. Thanks also to all of you who sent me backup data to present our case.

II. ALLIANCE FOR VOLUNTEERISM:

It has been a hectic but satisfying time to serve on the Alliance as your elected representative. The greatest amount of time has been spent in report writing, meetings, and conferences.

I have served during the past year as a member of the Executive Committee, as Chairperson of an Ad Hoc Committee on Reorganization, on the Nomination Committee, and on the Executive Search Committee.

AAVS has been responsible for the Alliance national task force on Education and Training. As your Director, I serve as convenor and co-chairperson with Margery Parker, Chairperson AAVS Education Committee.

Special thanks and recognition should go to Margery for her leadership and expertise. It would have been an impossible job without her.

Thanks too, to Betty Blackburn for participating with the Board in Boulder, Colorado, in August 1976, and for her gracious letter to Dr. Scheier. Her letter was reproduced for all members of the Board.

II. Alliance for Volunteerism: (contd)

The breadth of activity and involvement with the Alliance provides the most valuable network and opportunity for AAVS to participate in making a valuable contribution to the entire field of volunteerism. We can all be proud to be a part of this effort.

III. Assigned duties have included representing AAVS at the Learn Through International Volunteer Effort (LIVE) Conference in San Francisco. I was already serving on the Board of IAVE (International Association for Volunteer Education) and welcomed this opportunity to be the official representative of AAVS at the conference -- one of the most worthwhile and moving I have ever attended. AAVS was well represented by Mary Ripley (past Advisory Committee member; now past President of IAVE) and Eleanor Wasson (member AAVS and new President of IAVE) as well as committee members who are also AAVS members, Mary Culp, Loyce Horan, and Cynthia Harris. We can also be proud of being designated as one of the sponsoring agencies.

Another activity has been with the National Center for Voluntary Action's (NCVA) National Congress on Volunteerism and Citizenship in which AAVS is one of the Participating National Organizations.

A very time consuming but a necessary follow-through was the correction of the Proceedings of the annual business meeting. Words cannot express my gratitude to Eleanor Barnhart for her summary of the Proceedings. Also to Eleanor Glauser, Bob Lange, and Enid Lathrop for their careful reading and correction of this very long document.

. . 0 . .

I feel very fortunate to have missed the "pasture" to which past presidents may go, either happily or unhappily. I thank our president and each one of you for helping to make possible these involving and exhilarating activities!

I look forward to the coming year and our continued work together!!

ROOM 3600
611 WEST SIXTH STREET
LOS ANGELES 90017

May
14th
1 9 7 5

170,445-117

Mrs. Marion Jeffery, CVC
Director, Community Resources
Resthaven Community Mental Health
Center
765 College Street
Los Angeles, California 90012

Dear Mrs. Jeffery:

Pursuant to our discussion of last Friday, I am setting forth for your information a sketch of the salient factors that make it advantageous for AAVSC to incorporate, and to do so under the laws of Delaware.

1. Why Incorporate?

Incorporation secures the advantages of limited liability for the Association's members, officers and directors, as well as perpetual existence for the Association and the right of the Association to conduct business in its own name. The laws of the various states do not always provide these advantages for unincorporated associations. Since AAVSC is a nationwide organization, it seems wisest to operate in the corporate form, which is accorded substantially uniform treatment in these respects throughout the country.

2. Why Incorporate in Delaware?

Over the years Delaware has come to be regarded as the most progressive of the states with regard to its corporation laws. Many organizations having their primary place of business in other states have incorporated (or reincorporated) in Delaware in order to take advantage of the flexibility afforded by the Delaware Corporation Law. As a consequence, the Delaware courts have

#2 - Mrs. Marion Jeffery - 5/14/75

probably decided more corporate questions than the courts of any other state, giving rise to a fairly sophisticated and detailed body of law in this area. This makes it easier to plan and structure corporate matters in Delaware than in states where such a body of precedent does not exist.

Delaware's status as the leading state in this area gives it the additional advantage of being the one jurisdiction with which corporate attorneys in all states are familiar. This is important in light of the fact that AAVSC is a nationwide organization whose contacts with any one state are generally no stronger than its contacts with any other. It is possible that attorneys from various jurisdictions may be handling matters for AAVSC in the future, giving Delaware an advantage in this respect.

The following are some of the specific provisions of the Delaware statutes that also weigh in favor of incorporating in Delaware:

(a) A Delaware corporation may, if it chooses, authorize its board of directors to delegate authority to an executive committee consisting of as few as one director. In many other jurisdictions executive committees of the board of directors must consist of two or more directors.

(b) A Delaware corporation may, if it chooses, designate any percentage of the board of directors as a quorum. In most other jurisdictions the smallest percentage of the board of directors that can constitute a quorum is designated by statute.

(c) A Delaware corporation may, if it chooses, authorize its board of directors to change the number of directors. In many other jurisdictions a change in the number of directors can be accomplished only by vote of the membership.

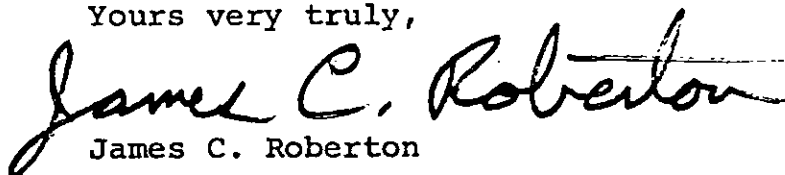
#3 - Mrs. Marion Jeffery - 5/14/75

(d) A Delaware corporation may, if it chooses, authorize up to three-year terms for its directors, with as few as one-third of the directors elected annually. Many other jurisdictions limit the terms of directors to a lesser period. (California, for example, requires the full slate of directors to be elected annually).

(e) Delaware explicitly authorizes the board of directors to hold meetings by conference telephone calls. Action taken at such a meeting may be invalid if the corporation is organized under the laws of another jurisdiction.

If you have any questions, or if you would like a more detailed analysis of the above, please feel free to call me.

Yours very truly,


James C. Robertson

JCR:mjd

cc: Maynard J. Toll, Esq.

Application for Recognition of Exemption

To be filed in the District in which the organization has its principal office or place of business.

For the use of organizations applying for recognition of exemption under section 501(a) of the Internal Revenue Code which are described below: (Check the applicable box.)

- Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
- Section 501(c)(4)—Civic leagues, social welfare organizations (including certain veterans' organizations), or local associations of employees (Schedule B, page 6)
- Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 7)
- Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 7)
- Section 501(c)(7)—Social clubs (Schedule D, page 7)
- Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident or other benefits to members (Schedule E, page 8)
- Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, page 8)
- Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 8)
- Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, pages 8 and 9)
- Section 501(c)(13)—Cemetery, crematorium, and like corporations (Schedule H, page 9)
- Section 501(c)(15)—Mutual insurance companies or associations other than life or marine (Schedule I, page 10)
- Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J, pages 10 and 11)
- Section 501(c)(19)—War veterans' organizations and auxiliary units (Schedule K, page 11)

Every organization must furnish the information and data specified. If any organization fails to submit the information and data required, this application will not be considered on its merits, the organization will be notified accordingly, and the application may be returned. If the space provided on the application for any entry is not sufficient for your needs, you may attach additional statements. Enter your name and identifying number on all attachments.

Central organizations applying for a group exemption letter—See Rev. Proc. 72-41, 1972-2, C.B. 820, or later revisions, or refer to Publication 557, How to Apply for Recognition of Exemption for an Organization, which you can get free at any Internal Revenue office.

This application, if approved, shall be open to public inspection in accordance with section 6104(a) of the Internal Revenue Code.

All organizations must complete Parts I through IV. In addition, organizations must complete only the schedule indicated above that relates to the paragraph of Code section 501(c) under which they seek recognition of exemption.

Part I.—Identification (See instructions)

1(a) Full name of organization		1(b) Employer identification number (if none, attach Form SS-4)
Association for Administration of Volunteer Services		See previous Application
2(a) Address (number and street)		
18 S. Michigan Ave. #602,		
2(b) City or town, County, State and ZIP code		
Cook, Chicago, IL. 60603		
3 Name and telephone number (including area code) of person to be contacted during business hours		6 Activity Codes (see back cover)
Mrs. Marion Jeffery 213-271-9747		123 124 149
4 Month the annual accounting period ends		5 Date incorporated or formed
August		October 6, 1975

7(a) Has the organization filed Federal income tax returns? Yes No
 If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed ▶

7(b) Has the organization filed exempt organization information returns? Yes No
 If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed ▶

Part II.—Type of Entity and Organizational Documents (See instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.

- Corporation—Certificate of incorporation, bylaws. Trust—Trust indenture. Other—Constitution or articles, bylaws.
 If the organization does not have an organizing instrument, check here (see instructions)

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct and complete. (See general instruction "C.")

Marion J. Jeffery (Signature) Part President (Title or authority of signer) 6/5/75 (Date)
 Executive Committee

Part III.—Activities and Operational Information (See instructions)

- 1 Are you the outgrowth or continuation of any form of predecessor(s)? Yes No

If "Yes," state the name of your predecessor(s), the period during which it (they) was (were) in existence, and the reasons for its (their) termination. Submit copies of all papers by which the transfer of assets, if any, was effected.

See Attachment

- 2 Are you now or do you plan to be connected in any way with any other organization? Yes No

If "Yes," describe the organization and explain the relationship.

See Attachment

- 3 Describe in detail the specific purposes for which you were formed, the activities presently carried on, and also those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If you are engaged in any business or fund raising activity, describe in detail the nature and the magnitude of the activity. Attach copies of all agreements, if any, with other parties for the conduct of such business or fund raising activity. For each business activity engaged in, state how it contributes importantly to your exempt purpose.

The Association for Administration of Volunteer Services is a national membership organization for persons engaged in the administration of volunteer services. Active membership is open to persons serving in a professional capacity as administrators of volunteer service programs in facilities that rely heavily on volunteer services, such as hospitals, mental health clinics, day-care centers, rehabilitation centers and long-term residential facilities. The AAVS is dedicated to the improvement of professional standards in the administration of such volunteer services.

The AAVS is divided geographically into 10 regions, each of which holds one or more workshops every year devoted to the upgrading of the abilities of volunteer services administrators in that region. Each workshop is typically devoted to a different aspect of volunteer service administration. The regional workshops are of particular importance to the training and the professional development of persons beginning careers in the administration of volunteer services.

The AAVS holds an annual national convention at which a wide variety of topics relating to the administration of volunteer services are studied and discussed. The AAVS also publishes a monthly newsletter covering current matters of interest to volunteer services administrators.

The AAVS has been particularly active in promoting post-graduate study courses in volunteer administration at colleges and universities around the country. As a direct result of AAVS' activity, Southern Illinois University has recently initiated a graduate program leading to the degree of Master of Science in Volunteer Services Administration.

The AAVS awards the credentials "CVC" (Certified Volunteer Coordinator) to persons completing a prescribed course of study under the auspices of the AAVS. (See Exhibit "E"). The CVC designation is widely recognized by institutions that rely heavily upon volunteer services for the performance of community-service functions.

Membership dues have been and are at present the AAVS' only source of funding. The AAVS hopes to receive funds in the future from Lilly Endowment, Inc. as a member organization for Volunteerism, as explained more fully in the answer to question number 2 above.

Part III.—Activities and Operational Information (Continued)

4 List below the names and addresses of the officers and directors of your organization for the current year and the three immediate prior years (or such years you were in existence, if less) indicating the period for which each held office.

See Application for Section 501(c)(3) Exemption dated December 6, 1975.

5 Do you have capital stock issued and outstanding? Yes No

If "Yes," state (1) class or classes of such stock, (2) the number and par value of the shares, (3) the consideration for which issued, and (4) whether any dividends have been paid or whether your creating instrument authorizes such payment on any class of such stock.

6 State clearly what qualifications are necessary for membership in the organization, the classes of membership (with the number of members in each class), and the voting rights and privileges received. Also, if any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material.

See Application for Section 501(c)(3) Exemption dated December 6, 1975.

7 Explain how your assets will be distributed on dissolution. (If State statutes, court decisions, organizing instruments, etc., determine the manner of distribution, so state and identify.)

See Paragraph THIRD of the AAVS Certificate of Incorporation (Exhibit "A" attached to Application for Section 501(c)(3) Exemption dated December 6, 1975.)

8 Have you made or do you plan to make any distribution of your property or surplus to shareholders or members? Yes No

If "Yes," state the full details, including (1) amounts or value, (2) source of funds or property distributed or to be distributed, and (3) basis of and authority for distribution or planned distribution.

Part III.—Activities and Operational Information (Continued)

9 Does, or will, any part of your receipts represent payment for services rendered or to be rendered? . . . Yes No
If "Yes," state in detail the amount received and the character of the services rendered or to be rendered.

10 Have you made, or do you plan to make, any payments to members or shareholders for services rendered or to be rendered? . . . Yes No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

11 State the purpose, other than your payment for services rendered or supplies furnished, for which funds are, or will be, expended.

NONE

12 Does, or will, any part of your net income inure to the benefit of any private shareholder or individual? . . . Yes No
If "Yes," explain in detail.

13 Do you have any arrangement for the provision of insurance for members, their dependents or others (including provisions for the payment of sick or death benefits and pensions and annuities)? . . . Yes No
If "Yes," please describe and explain the rules for eligibility for coverage under the arrangement.

14 Are you under the supervisory jurisdiction of any public regulatory body, such as the Social Welfare Agency, Board of Regents, etc.? . . . Yes No
If "Yes," submit copies of all administrative opinions or judicial decisions regarding such supervision as well as copies of applications or requests for such opinions or decisions.

15 Are you now or do you plan to be the lessee of any property, or the lessor of property in which you own an interest? . . . Yes No
If "Yes," explain in detail, including the amount of rent, description of property and the relationship, if any, of your organization to the other party. Also, attach copy of rental or lease agreement, if any.

Part IV.—Financial Data (See instructions)

Note: Complete a statement for the current year and for each of the three immediate prior years. If in existence less than four years, complete a statement for each year in existence.

Statement of Receipts and Expenditures, for period ending Aug. 31, 19 75.

(If you prepare a statement of receipts and expenditures which is more descriptive and detailed than the statement below, you may submit such statement in lieu of this statement.)

Receipts		
1	Gross dues and assessments of members	22933.16
2	Gross contributions, gifts, etc.	0
3	Gross amounts derived from activities related to organization's exempt purpose (attach schedule)	0
	Less cost of sales (attach schedule)	0
4	Gross amounts from unrelated business activities (attach schedule)	0
	Less cost of sales (attach schedule)	0
5	Gross amount received from sale of assets, excluding inventory items (attach schedule)	0
	Less cost or other basis and sales expense of assets sold (attach schedule)	0
6	Interest, dividends, rents and royalties	319.27
7	Other receipts (attach schedule)	0
8	Total receipts	23252.43
Expenditures		
9	Contributions, gifts, grants, and similar amounts paid (attach schedule)	0
10	Disbursements to or for benefit of members (attach schedule)	0
11	Compensation of officers, directors, and trustees (attach schedule)	0
12	Other salaries and wages	0
13	Interest	0
14	Rent	0
15	Depreciation and depletion	0
16	Other expenditures (attach schedule)	19613.06
17	Total expenditures	19613.06
18	Excess of receipts over expenditures (line 8 less line 17)	3639.37

Balance Sheets	Enter dates ►	Beginning date	Ending date
		Aug. 31, 1974	Aug. 31, 1975
Assets			
19	Cash (a) interest bearing accounts	2548.83	6668.10
	(b) Other	1304.72	824.82
20	Accounts receivable, net	0	0
21	Inventories	0	0
22	Bonds and notes (attach schedule)	0	0
23	Corporate stocks (attach schedule)	0	0
24	Mortgage loans (attach schedule)	0	0
25	Other investments (attach schedule)	0	0
26	Depreciable and depletable assets (attach schedule)	0	0
27	Land	0	0
28	Other assets (attach schedule)	0	0
29	Total assets	3853.55	7492.92
Liabilities			
30	Accounts payable	0	0
31	Contributions, gifts, grants, etc., payable	0	0
32	Mortgages and notes payable (attach schedule)	0	0
33	Other liabilities (attach schedule)	0	0
34	Total liabilities	0	0
Fund Balance or Net Worth			
35	Total fund balance or net worth	3853.55	7492.92
36	Total liabilities and fund balance or net worth (line 34 plus line 35)	3853.55	7492.92

Schedule A Organizations described in section 501(c)(2) (Title holding corporations)

1 State below the complete name(s) and address(es) of the organization(s) for which title to property is held and the number and class(es) of shares of your stock held by the organization(s).

2 If within the past five years shares of stock in your organization have been held by persons other than organizations listed in 1 above, list below the names and addresses of such persons. Also, show the number and class(es) of shares of capital stock held by each person, the years held and the dividends payable in each year and the dates paid.

3 State whether the net annual income is or will be turned over to the organization for which title to property is held and if not, the purpose for which such income is or will be held.

4 State the purpose(s) of the organization(s) for which title to property is held as shown in its (their) governing instrument(s) and the Code sections under which they are classified as exempt from Federal income tax.

Schedule B Organizations described in section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc. of veterans' organizations not qualifying or applying for exemption under section 501(c)(19), Schedule K, page 11) or local associations of employees.)

1 Have you engaged in or do you plan to engage in any activities on behalf of or in opposition to any candidate for public office? Yes No
If "Yes," describe in detail the nature and extent of such activities.

2 Do you perform or do you plan to perform for members, shareholders, or others particular services, such as maintaining the common areas of a condominium, purchasing food or other items on a cooperative basis, providing recreational facilities or transportation services, job placement, or other similar undertakings? Yes No
If "Yes," explain in detail, including income realized and expenses incurred, regarding such activities. Also, explain in detail the nature of the benefits to the general public from the above activities. (If the answer to this question is explained in Part III (pages 2, 3, and 4), just make reference below to the page and item number.)

3 If you are claiming exemption as a Local Association of Employees, state the names and addresses of employers whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each such plant or office.

Schedule C Organizations described in sections 501(c)(5) (Labor, agricultural or horticultural organizations) and 501(c)(6) (Business leagues, chambers of commerce, etc.)

1 Describe any services you perform or plan to perform for members or others. These services include furnishing credit reports, collecting accounts, inspecting products, conducting advertising, purchasing or selling merchandise or other similar undertakings. (If the description of the services is contained in Part III (pages 2, 3, and 4), just make reference below to the page and item number.)

See Part III, Question 3, above.

2 Submit representative copies of any publications (newsletters, trade journals, yearbooks, membership directories, etc.) distributed to members or other interested parties.

3 Business leagues, chambers of commerce, etc., only.—If you receive income from a trade show or rental of display space at your meetings or conventions, furnish full details and attach representative copies of your contracts.

4 Labor organizations only.—If you are formed pursuant to a collective bargaining agreement, attach a copy of the latest agreement.

Schedule D Organizations described in section 501(c)(7) (Social clubs)

1 Have you entered or do you plan to enter into any contract or agreement for the management or operation of your property and/or activities, such as restaurants, pro shops, lodges, etc? Yes No
If "Yes," attach a copy of the contract or agreement. If one has not been drawn up as yet, explain your plans below.

2 Do you solicit or plan to solicit public patronage of your facilities by advertisement or otherwise? Yes No
If "Yes," attach sample copies of such advertisements or other solicitations. If you have none as yet, explain your plans below.

3(a) Are nonmembers other than guests of members permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities conducted by the organization? Yes No
If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance. (Submit a copy of your house rules, if any.)

(b) State the amount of nonmember income included in lines 3 and 4 of Part IV, page 5

Schedule E Organizations described in sections 501(c)(8) or 501(c)(10) (Fraternal societies, orders, or associations)

- 1 Does (or will) your organization operate under the lodge system? Yes No
If "No," does (or will) it operate for the exclusive benefit of the members of an organization operating under the lodge system? Yes No
- 2 In the case of a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization, under the seal of the organization, certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
- 3 In the case of a parent or grand lodge, state the number of subordinate lodges in active operation, and how often they hold periodic meetings.

Schedule F Organizations described in section 501(c)(9) (Voluntary employees' beneficiary associations)

1 Describe below the benefits available to members.

- 2 Are any employees, or classes of employees, entitled to benefits that other employees or classes of employees are not entitled to? Yes No
If "Yes," please explain.

- 3 State the total number of persons currently entitled to receive benefits
- 4 State the number of persons, if any, other than employees, (e.g. proprietors, patrons, or self-employed persons) who are entitled to receive benefits
- 5 Attach specimen copies of all types or classes of policies or certificates of membership issued on behalf of the association.

Schedule G Organizations described in section 501(c)(12) (Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations)

- 1 List below for each annual accounting period you are claiming exemption:
 - (a) The total amount of gross income received from members or shareholders.
 - (b) The total amount of gross income received from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)

Part III, Question 1

The AAVS was founded in 1960 as an unincorporated association under the name of the American Association of Volunteer Services Coordinators. The name was changed to Association for Administration of Volunteer Services in September, 1975, and the organization was incorporated as a non-profit corporation under the laws of Delaware on October 6, 1975.

Since the ASUSC/AAVS has no assets other than cash, the transfer of assets was not effected by means of any written documents.

Part III, Question 1

The AAVS was founded in 1960 as an unincorporated association under the name of the American Association of Volunteer Services Coordinators. The name was changed to Association for Administration of Volunteer Services in September, 1975, and the organization was incorporated as a non-profit corporation under the laws of Delaware on October 6, 1975.

Since the ASUSC/AAVS has no assets other than cash, the transfer of assets was not effected by means of any written documents.

LAW OFFICES OF
O' MELVENY & MYERS
611 WEST SIXTH STREET

WEST LOS ANGELES OFFICE
1800 CENTURY PARK EAST
LOS ANGELES, CALIFORNIA 90067
TELEPHONE (213) 553-6700
TELEX: 67-4097

LOS ANGELES, CALIFORNIA 90017
TELEPHONE (213) 620-1120
TELEX: 67-4122
CABLE ADDRESS "MOMS"

EUROPEAN OFFICE
4, PLACE DE LA CONCORDE
PARIS 8^e, FRANCE
TELEPHONE 265 39-33
TELEX: 842-66715

April
23rd
1 9 7 6

OUR FILE NUMBER
170,445-117

Internal Revenue Service
Exemption Determination - 202
P.O. Box A3617
Chicago, Illinois 60690

Attention: J. C. Pustelnik

Dear Ms. Pustelnik:

Pursuant to our telephone conversation of this morning, enclosed find a statement of Mrs. Marion Jeffery, regarding the incorporation of the American Association of Volunteer Services Coordinators as a Delaware corporation under the name of Association for Administration of Volunteer Services.

The American Association of Volunteer Services Coordinators is in the process of submitting a final return for calendar year 1975 (the year in which the Association was dissolved). A copy of this return will be sent directly to you.

Thank you for your continued cooperation in this matter.

Yours very truly,


James C. Robertson
for O'MELVENY & MYERS

JCR:mjd
Encl.
cc: Mrs. Marion Jeffery

STATEMENT
OF
MARION JEFFERY

This statement is submitted in support of the application of the Association for Administration of Volunteer Services for recognition of exemption under § 501(c)(3) of the Internal Revenue Code of 1954.

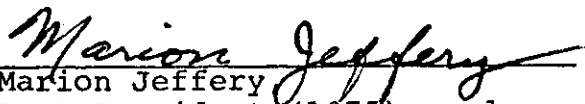
On September 24, 1975 the Board of Directors of the American Association of Volunteer Services Coordinators (an unincorporated association) voted to incorporate the American Association of Volunteer Services Coordinators as a Delaware corporation under the new name of Association for Administration of Volunteer Services. Said Board of Directors further resolved that upon formation of the Association for Administration of Volunteer Services as a Delaware corporation all assets of the American Association of Volunteer Services Coordinators would be transferred to the Association for Administration of Volunteer Services and the American Association of Volunteer Services Coordinators would be dissolved.

The above action of the Board of Directors of the American Association of Volunteer Services Coordinators was

duly and validly taken in accordance with the By-Laws of the American Association of Volunteer Services Coordinators, and constituted a valid and binding action of the American Association of Volunteer Services Coordinators in accordance with said By-Laws.

The Association for Administration of Volunteer Services was incorporated as a Delaware corporation on October 6, 1975. By the Statement of Incorporator required under Delaware law, the Association for Administration of Volunteer Services accepted all assets and assumed all liabilities of the American Association of Volunteer Services Coordinators upon said incorporation.

I served as President of the American Association of Volunteer Services Coordinators and the Association for Administration of Volunteer Services from September 1973 through December 1975.


Marion Jeffery
Past President (1975), and
Current Member of Executive
Committee, of Association for
Administration of Volunteer
Services

LAW OFFICES OF
O' MELVENY & MYERS

611 WEST SIXTH STREET

LOS ANGELES, CALIFORNIA 90017

TELEPHONE (213) 620-1120

TELEX 67-4122

CABLE ADDRESS "MOMS"

WEST LOS ANGELES OFFICE
1800 CENTURY PARK EAST
LOS ANGELES, CALIFORNIA 90067
TELEPHONE (213) 553-6700
TELEX: 67-4097

EUROPEAN OFFICE
4, PLACE DE LA CONCORDE
PARIS 8^e, FRANCE
TELEPHONE 265 39-33
TELEX: 842-66715

June
15th
1976

OUR FILE NUMBER

170,445-117

John J. McGonagle, Jr., Esq.
1202 Trinity Drive
Alexandria, Virginia 22314

Dear Mr. McGonagle:

C
O
P
Y

Pursuant to our telephone conversation, I am enclosing a copy of the IRS letter of May 28, 1976 that denied 501(c)(3) classification for Association for Administration of Volunteer Services. You will see that the rationale for the determination is that the applicant does not "serve a broad public interest", since the objectives of the organization are restricted to volunteer administrators. I believe that the IRS personnel who examined our application gained the impression that the organization was concerned only with the upgrading of its membership, and that the group thus defined was too small to constitute "the public" despite the fact that the application referred to the organization's activities in promoting postgraduate study courses in volunteer administration at colleges and universities throughout the country, and stated that the training and educational sessions are open to all volunteer services administrators, as well as educators and others with an interest in the field, without regard to membership in the organization. I am undertaking some review this week of the regulations and the fact, with a view to deciding whether or not to recommend that a protest be filed, and a conference held, in the hope of bringing about a change in position with respect to the 501(c)(3) application.

Very truly yours,

MAYNARD J. TOLL

MJT:hsm
cc Mrs. John Jeffery

LETTER OF PROTEST

Mr. Charles F. Miriani
District Director
Internal Revenue Service
Box A-3617
Chicago, Illinois 60690

Attention: Group 202-JCP

Symbols EO:202:JCP
CHI:EO:-76

Dear Sir:

This is a protest of your determination letter dated May 28, 1976, bearing the above symbols, denying Sec.501(c)(3) status to Association for Administration of Volunteer Services (the "Association" herein). We respectfully submit that for the reasons herein stated the Association should be granted that status. We regret that a sufficiently complete presentation was not made to you with our application on Form 1023.

1. PREDECESSOR ORGANIZATION

When the Association's predecessor organization was formed, the field or profession of administration of volunteer services was, comparatively, in its infancy. There was no professional curriculum in any college or university, and the individual course offerings were few.

There was no accepted set of ethical or professional standards, no criterion of the extent of educational training or on-the-job experience, or combination thereof, which would constitute "qualification" for the position of administrator of volunteer services.

Hence the early efforts of the predecessor organization tended to stress the establishment of standards, and the creation of a "professional" model bearing the "certification" label.

Even then, however, the objective was not to advance the private interests of the professionals, but by placing qualified professionals in the field to enhance and improve the effectiveness and efficiency of volunteers serving in charitable agencies, for the benefit of the recipients of charitable services.

The task of establishing professional standards has been substantially completed, and they are gaining increasing acceptance. The principal remaining task of the Association is educational: to make available ample opportunities to obtain in-service education, of high quality, which will improve the skills and techniques of persons already employed, and to cause colleges and universities to improve, round out and up-grade their curricular offerings to students preparing themselves for employment as administrators of volunteer services. Students now coming into the job market are beginning to bring with them the

Master's degree in this specialized field, requiring no further accreditation or certification with respect to their educational qualifications.

2. EDUCATIONAL PROGRAMS CONDUCTED BY ASSOCIATION

As was stated in the original application, the Association is a national organization, with ten regional subdivisions. The educational programs are conducted by the Association at both national and regional levels. At both levels at least one meeting is held each year, at which there is offered a program consisting of lectures, workshops, seminars, round tables, and other types of presentations and discussions. These are open to members and non-members alike.

In 1975 the regional programs in seven of the ten regions (figures from the other regions are not readily available) attracted the participation of a total of 176 members and 447 non-members.

The national program in 1975 registered 120 persons who were members of the Association, and 55 non-members. That year the registration had to be restricted because of the relatively smaller facilities that were available, and these figures are not representative. For example, in 1974 the persons taking advantage of the educational program at the national level consisted of 105 members and 167 non-members.

Each of the national educational programs, and each of the regional educational programs, is as widely publicized as possible. Publicity is given in the Voluntary Action News, (published by National Center for Voluntary Action) which has a very wide circulation, and other journals. In addition, flyers and letters are distributed, and in many instances publicity is carried in newspapers, particularly in the case of regional programs.

The educational programs are directed essentially at skill training, and include such subjects as management principles and techniques, interpersonal relations, motivation, community relations, board-administrator relations and the like. The techniques of attracting and maintaining the interest of volunteers are explored.

3. EXPANDING EDUCATIONAL ACTIVITIES

The Association has expanded in the last two years in several new ways. It has joined with ten other national organizations (all holding Sec.501(c)(3) classification) in forming the Alliance for Volunteerism. This is an effort to combine resources and expertise, and to cut down on overlapping efforts with the end goal of strengthening the volunteer effort in the country and providing better services in the field of volunteerism. These twelve organizations include both volunteer and professional groups.

Each member organization of the Alliance serves as convener for a national task force addressing one of the major issues facing the volunteer field. The Association was selected as convener of the National Task Force on Education and Training in Volunteerism because of its stress on and experience in educational activities. * Represented on this task force are educational institutions (including community colleges and universities), representatives of leadership training programs such as the Association of Junior Leagues, National Center for Voluntary Action, Red Cross, National Information Center on Voluntary Action, the Educational Testing Service of Princeton University, Adult Education Association, etc.

One of the objectives of the National Task Force is to strengthen the network, where it exists, and to establish a network, where it does not now exist, between the educational institutions of the country and the volunteers who exist in vast numbers throughout the country. The National Task Force believes that by this means the existing level of instruction that is available in the educational institutions will be greatly improved, particularly in respect to the relevance of the educational offerings to the actual work of volunteers and of volunteer administrators. At present the educational institutions are, to a considerable extent, offering curricula which they themselves, as educators, have developed with insufficient

guidance from the workers in the field. It is anticipated that one of the results of the work of the National Task Force will be a change in the curricula available in the educational institutions which will make their offerings of much more practical and direct value than many of them have been in the past.

Another purpose of the National Task Force is to collect in a single place complete information with respect to the offerings in this educational field by all the educational institutions, making widely available to all persons interested therein the information thus collected, together with procedures to be followed in applying for admission to the available courses, tuition fees, and the like.

The work of this National Task Force will be available to all on request. As Convener, it is the Association's responsibility to lead this task force, and to see that its work is brought to a successful conclusion.

Other cooperative educational efforts are also underway. The Association has planned its annual conference for 1976 in Boston in conjunction with the Association of Voluntary Action Scholars and the Board of Association of Volunteer Bureaus (both 501(c)(3) organizations). In 1977 these three organizations will combine their separate conferences to meet together in San Diego. This will broaden the scope, participation and visibility of the con-

ference, which is open to all interested persons.

Throughout the ten regions of the Association, annual regional meetings have also been conducted on a cooperative basis, e.g. with the Department of Public Welfare in Region VI, with Association of Volunteer Bureaus in Region X, with Directors of Volunteers in Agencies in Region IX. The educational offerings of these meetings are publicized through the local news media, flyers and group newsletters.

4. MEMBERSHIP

The predecessor organization began as one that was restricted in membership to salaried administrators of volunteer services in the mental health field. Over the years the scope of the membership has been broadened drastically, in a series of steps. The first step, which occurred prior to the formation of the present organization, was to eliminate the restricting phrase, "mental health field" so as to include all salaried persons engaged in the administration of volunteer services.

Since the creation of the present organization these significant changes have been made by amendments of the By-Laws:

A. The limitation to salaried persons was eliminated.

B. The classifications of educators and researchers in the field of volunteer administration were added to those eligible for active membership.

C. Students were made eligible for membership.

D. The class of associate members was broadened beyond its original scope of retired volunteer administrators only, to include all other persons interested in the field of volunteer services administration.

These persons, as well as student members, have all the rights and privileges of membership, except solely voting and serving on the board of directors.

The present membership is approximately 750 persons. With the broadening of the classifications of persons eligible for membership, and with the substantial exposure of non-members to the educational programs and activities of the Association, there is every reason to suppose that the total number of members will grow at a steady pace.

5. DISCUSSION

The principal activity and purpose of the Association is to improve and develop the capabilities of volunteer administrators throughout the country. It is submitted that this is clearly an educational purpose, within the definition set forth in Reg. 1.501(c)(3)-1(d)(3)(i):

"The instruction or training of the individual for the purpose of improving or developing his capabilities."

Rev. Rul. 75-196, 1975-1 CB 155, confirms that an organization operating a law library for the use of members of the local bar association and their designees qualifies

under Sec. 501(c)(3) despite the narrowness of the class served. Authorities are cited therein for the proposition that:

"an organization formed to conduct educational programs for a specific group is entitled to recognition of exemption under Section 501(c)(3) of the Code. What is of importance is that the class benefited be broad enough to warrant a conclusion that the educational facility or activity is serving a broad public interest rather than a private interest, and is therefore exclusively educational in nature".

The Ruling continues as follows:

"The library facilities are available to a significant number of people, and restrictions are placed on the use of the library primarily because of the limited size and scope of the facilities. The fact that attorneys who use the library may derive personal benefit in the practice of their profession from the information garnered thereby is incidental to this purpose and is, in most instances, a logical by-product of an educational process. Therefore, the limitation of the use of the facilities as herein described is reasonable and does not prejudice the exclusively educational nature and purpose of the facility."

Rev.Rul. 68-504, 1968-2 CB 211, (cited in Rev. Rul. 75-196) holds that an organization carrying on an educational program for its members only (membership being restricted to bank employees in a particular urban area) qualifies under Sec.501(c)(3). University credit was given for the hours spent by the participants in the educational program, which presumably might lead to a degree.

Colleges, universities, professional schools and secondary schools all award degrees or certificates evidencing satisfactory completion of a course of study, connoting that

the recipient possesses an established level of proficiency, particularly in such areas as medicine, dentistry, law, nursing and the like. Since such certificate is incidental to the educational program, these institutions are not thereby deprived of Sec. 501(c)(3) status. In contrast, an organization which merely administers examinations and certifies qualification on the basis thereof, without conducting an educational program, cannot be given that status. Rev. Rul. 73-567, 1973-2 CB 178.

Additionally, and most importantly, the ultimate objective of the Association's efforts to educate administrators of volunteer services is to make more effective and useful the work of thousands of volunteers in the hospitals and other charitable organizations of our country. In this sense, the Association qualifies also as a charitable organization. Its activities encompass improvement in the training of the volunteers themselves.

The original application herein contains the sentence:

"The AAVS is dedicated to the improvement of professional standards in the administration of such volunteers' services."

While that sentence may be correct literally, it, unfortunately, creates an entirely erroneous impression. The heart and core of the Association's purpose and activity is the conduct and development of educational programs that are calculated to improve and develop the capabilities

of individuals who are engaged in, or aspire to engage in, the administration of volunteer services. Given the current level of capability of such administrators throughout the country, their widespread participation in the educational programs cannot but increase their capabilities, leading incidentally and inevitably to an improvement of the currently acceptable level of qualification for this type of service. The Association's "dedication" is to the conduct of its educational program, and any improvement in professional standards is, in the language of Rev.Rul. 75-196, "a logical by-product of an educational process".

6. CONFERENCE REQUESTED

It is respectfully requested that the opportunity for a conference be afforded to representatives of the Association prior to any adverse action on this protest.

Respectfully submitted,

ASSOCIATION FOR ADMINISTRATION
OF VOLUNTEER SERVICES

By _____
Marion I. Jeffery
Past President and Member of
Executive Committee

DATED: June 25, 1976

1202 Trinity Drive
Alexandria, Virginia 22314
July 7, 1976

Maynard J. Toll, Esq.
O'Melveny & Myers
611 West Sixth Street
Los Angeles, California 90017

Dear Mr. Toll:

Re: The Association for Administration of Volunteer
Services - Your file 170,445-117

I have delayed writing to you hoping that the status of The Alliance For Volunteerism, Inc. would be clarified by this time. While I have reason to believe that AFV will receive a determination from the IRS in Texas in the near future, I felt that it would be useful to communicate with you now.

The following discussion presumes that the IRS will rule that AFV is an organization described in §509(a)(3) of the Internal Revenue Code. That ruling will be based upon the representations made by AFV in its application for redetermination, which representations may be of interest to you. Essentially, AFV is an organization which will be operated exclusively for the benefit of or to perform the functions of, or to carry on the purposes of its members and other non-profit tax-exempt organizations in the voluntary action field. The plan proposed by AFV, and upon which its funding is based, visualizes that the members of AFV will work through AFV in a co-operative manner and will make available to the other members and to the voluntary action movement as a whole, their expertise and other resources. The details of this co-operative venture are in the process of being shaped by the AFV through its various task forces.

Given that the IRS seems to feel that AAVS does not "serve a broad public purpose", it seems that once AFV receives its ruling from the IRS its plan of action, which includes AAVS as a part, can be used to demonstrate that AAVS will in fact benefit a broad range of groups and a large number of individuals. If the IRS will accept this as support for your contentions as to the charitable purposes of AAVS, then perhaps AAVS can receive a determination that it is an organization described in §501(c)(3) and not one described in §501(c)(6). In turn, this will enable AFV to contribute to AAVS without regard to the "unofficial" limitations imposed on AFV by the IRS in Texas.

I will notify you once the IRS has released its ruling on the status of AFV. However, to assist you in considering my comments, I will request AFV to make a copy of the application

Maynard J. Tell, Esq.


-2-

July 7, 1976

for redetermination together with the changes made in the By-laws and Articles of Incorporation of AFV after the application was filed.

If I can be of any assistance in this matter, please let me know.

Sincerely yours,



John J. McGonagle, Jr.

cc: The Alliance For Volunteerism, Inc.

LAW OFFICES OF
O' MELVENY & MYERS

611 WEST SIXTH STREET
LOS ANGELES, CALIFORNIA 90017

WEST LOS ANGELES OFFICE
1800 CENTURY PARK EAST
LOS ANGELES, CALIFORNIA 90067
TELEPHONE (213) 553-6700
TELEX: 67-4097

TELEPHONE (213) 620-1120
TELEX: 67-4122
CABLE ADDRESS "MOMS"

EUROPEAN OFFICE
4, PLACE DE LA CONCORDE
PARIS 8^e, FRANCE
TELEPHONE 265 39-33
TELEX: 842-66715

July
13th
1976

OUR FILE NUMBER
170,445-117

John J. McGonagle, Jr., Esq.
1202 Trinity Drive
Alexandria, Virginia 22314

Dear Mr. McGonagle:

Thank you very much for your letter of July 7, and the comments and suggestions therein contained. I shall expect to receive the documents which you have requested AFV to send to me.

For your information, a protest was duly filed on behalf of AAVS, and is now in the hands of Ms. Pustelnik, the agent who made the prior adverse ruling. The protest makes a much more detailed showing of the educational work of AAVS, and I am inclined to think makes out a sufficient case that it does indeed serve a broad public purpose. The sticky point may come in the fact that AAVS does "certify" persons who have completed a particular educational process, and the existence of this activity led Ms. Pustelnik to believe that the chief purpose of the organization was to advance the private interests of its members through this certification. We did our best to downplay this aspect of the activities, but I am not sure we were successful.

The protest requested the opportunity for an oral hearing prior to the issuance of an adverse ruling. We shall hope for good news.

Very truly yours,

MAYNARD J. TOLL

MJT:hsm

✓ bcc Mrs. John Jeffery with
copy of Mr. McGonagle's
letter

COPY

IRS -
The Alliance for Volunteerism, Incorporated

6 August 1976

Mr. Gordon St. Angelo
Lilly Endowment, Inc.
2801 North Meridian Street
Indianapolis, Indiana 46208

Dear Gordon,

The enclosed removes any possible wrinkle in our IRS status and in the ability of the Association for Administration of Volunteer Services fully to participate in the Alliance. It means all voting members are now 501(c)(3).

Sincerely,



Ivan H. Scheier, Ph.D.
Chairperson

IHS:jcs

cc: Ms. JoAnn Lynch
Mr. K. Kenn Allen
IRS Files
AAVS Files

LAW OFFICES OF
O' MELVENY & MYERS

611 WEST SIXTH STREET
LOS ANGELES, CALIFORNIA 90017

TELEPHONE (213) 620-1120

TELEX: 67-4122

CABLE ADDRESS "MOMS"

EUROPEAN OFFICE
4, PLACE DE LA CONCORDE
PARIS 8^e, FRANCE
TELEPHONE 265 39-33
TELEX: 842-660715

WEST LOS ANGELES OFFICE
1800 CENTURY PARK EAST
LOS ANGELES, CALIFORNIA 90067
TELEPHONE (213) 553-6700
TELEX: 67-4097

August
3rd
1 9 7 6

OUR FILE NUMBER

170,445-117

John J. McGonagle, Jr., Esq.
1202 Trinity Drive
Alexandria, Virginia 22314

Dear Mr. McGonagle:

I am very pleased to be able to enclose a copy of the ruling which has just been received from Internal Revenue Service, establishing Association for Administration of Volunteer Services as a 501(c)(3) and 509(a)(2) organization. This outcome is very gratifying to Marion Jeffery and me, and I hope it clears the way for full membership of this organization in the Alliance for Volunteerism.

We thank you very much for your assistance and support in our efforts.

Very truly yours,

MAYNARD J. TOLL

MJT:hsm

Enc.

cc Mr. Ivan H. Scheier (with enclosure)

cc Mrs. John Jeffery

C
O
P
Y

LAW OFFICES OF
O'MELVENY & MYERS

611 WEST SIXTH STREET
LOS ANGELES, CALIFORNIA 90017

TELEPHONE (213) 620-1120

TELEX 67-4122

CABLE ADDRESS "MOMS"

1800 CENTURY PARK EAST
LOS ANGELES, CALIFORNIA 90067
TELEPHONE (213) 553-6700
TELEX 67-4097

1800 M STREET, N. W.
WASHINGTON, D. C. 20036
TELEPHONE (202) 457-5300
TELEX 89-622

4 PLACE DE LA CONCORDE
PARIS 8^e, FRANCE
TELEPHONE 265 39-33
TELEX 842-660715

August
25th
1 9 7 6

OUR FILE NUMBER

170,445-117

Mrs. John Jeffery
1348 Club View Drive
Los Angeles, California 90024

Dear Marion:

I have activated our internal procedure to bring to my attention the facts which you should also have in mind, that under the favorable IRS ruling of July 30, 1976, the "advance ruling period" ends with the end of the corporation's next fiscal year, namely August 31, 1977. By November 29, 1977, we must have submitted to IRS "information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period, so as to gain a final determination that the corporation qualifies under Section 509(a)(2)."

You should also have in mind that the corporation should file Form 990 with IRS by January 15, 1977, for the fiscal year ended August 31, 1976, "if your gross receipts each year are normally more than \$5,000". I expect that the corporation will not have \$5,000 of gross receipts in that fiscal year, although I may be wrong about this, but I believe you expect normally to have at least that much in receipts. If this is the case, then I think the 990 should be filed for the fiscal year ending August 31, 1976, even if gross receipts for that year are less than that amount.

Very truly yours,



MAYNARD J. TOLL

MJT:hsm

STATEMENT OF ORGANIZATION
OF
INCORPORATOR OF ASSOCIATION
FOR
ADMINISTRATION OF VOLUNTEER SERVICES

The undersigned, Incorporator of the Association for Administration of Volunteer Services, a Delaware corporation, hereby certifies pursuant to Section 108 of the General Corporation Law of the State of Delaware that:

1. This corporation has been formed for the purpose of incorporating the Association for Administration of Volunteer Services, a hitherto-unincorporated association.
2. The Certificate of Incorporation of this corporation was filed with the Secretary of State of Delaware, and recorded with the County Recorder of New Castle County, Delaware, on October 6, 1975.
3. The By-Laws annexed hereto are hereby adopted as the By-Laws of this corporation.
4. The seal set forth below beside the signature of the Incorporator is hereby adopted as the corporate seal of this corporation.

5. This corporation hereby ratifies, affirms, and adopts as its own, all actions heretofore taken by the Association for Administration of Volunteer Services in its capacity as an unincorporated association. All members and officers of said unincorporated association are hereby designated members and officers, respectively, of the Association for Administration of Volunteer Services, a Delaware corporation.

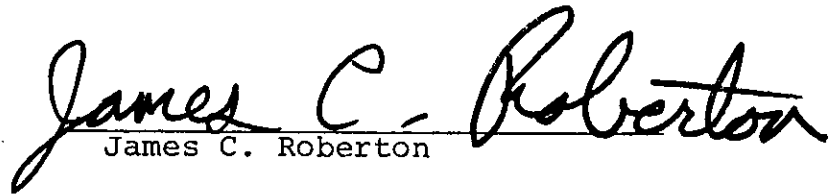
6. The following persons are hereby designated to serve as directors of this corporation until January 1, 1976, at which time their successors, duly elected and/or appointed in accordance with the By-Laws, shall succeed to said positions:

Eleanor M. Barnhart, CVC
Jane A. Berry, CVC
Irene (Betty) Blackburn, CVC
A. Chandler Bliss, Jr., CVC
Ola Burgesser, CVC
Audrey V. Folsom, CVC
Magdalen Fuller, CVC
Jane M. Haddock, CVC
Cynthia Harris
Linda B. Hawley, CVC
Colleen Hopkins
Marion Jeffery, CVC
Sarah T. Kegerrels, CVC
Rae King

C. Vernon Lake
Robert J. Lange, CVC
Jarene Frances Lee, CVC
Betty M. Martz, CVC
Carol G. Moore, CVC
Marjorie McAtee, CVC
Helen McCarthy, CVC
Leonard I. Nemeth
Josephine K. Oblinger
Margery F. Parker, CVC
Audrey I. Pattinson
Jane Rehnborg
Emilee Robertson, CVC
Barbara Sugarman

IN WITNESS WHEREOF, I have executed this instrument the date these actions were taken this 4th day of November, 1975.

[SEAL]


James C. Robertson