

October 1, 2021

MEMORANDUM

AFLC MISSIONS CORPORATION 501(C)(3) EVIDENCE AND CORPORATE STRUCTURE

This Memorandum is intended to provide a demonstration of the AFLC (Association Free Lutheran Church) Missions Corporation classification as a 501(c)(3) entity as defined by the United States IRS (Internal Revenue Service) Code of 1986, the domestic portion of federal statutory tax law in the United States, published in various volumes of the [United States Statutes at Large](#), and separately as Title 26 of the [United States Code\(USC\)](#). Attached to this Memorandum is the IRS declaration of AFLC Missions Corporation classification as a 501(c)(3) in a scan in .pdf (portable document format).

Second, the AFLC Missions Corporation is the parent corporation that holds Bay Broadcasting Company a wholly owned corporation that has as its primary asset the FCC (Federal Communications Commission) Operating License of KAKN-FM 100.9 Naknek, Alaska, KAKD 104.9 Dillingham, AK, KIGI 106.9 Igiugig, AK, and two FM Translators. The FM Translators are:

1. K275AW 102.9 FM Manokotak, AK
2. K280FE 103.9 FM Egigik, AK

The AFLC Missions Corporation has an "Operating Division," [AFLC Home Missions](#) that holds and administers the physical assets that support and provide broadcast capability for KAKN-FM 102.9 , KAKD 104.9, KIGI 106.9, K275AW 102.9 FM and K280FE 103.9 FM.

Addendum A – AFLC Missions Corporation, Corporate Structure and Operating Divisions Diagram follows on page 2 noting the corporate structure and the operating business unit, AFLC Home Missions.

There is no other party or entity that controls or holds any assets of Bay Broadcasting Company, KAKN-FM 102.9 KAKD 104.9, KIGI 106.9, K275AW 102.9 FM and K280FE 103.9 FM.

Questions or inquiries on this Memorandum should initially be referenced to:

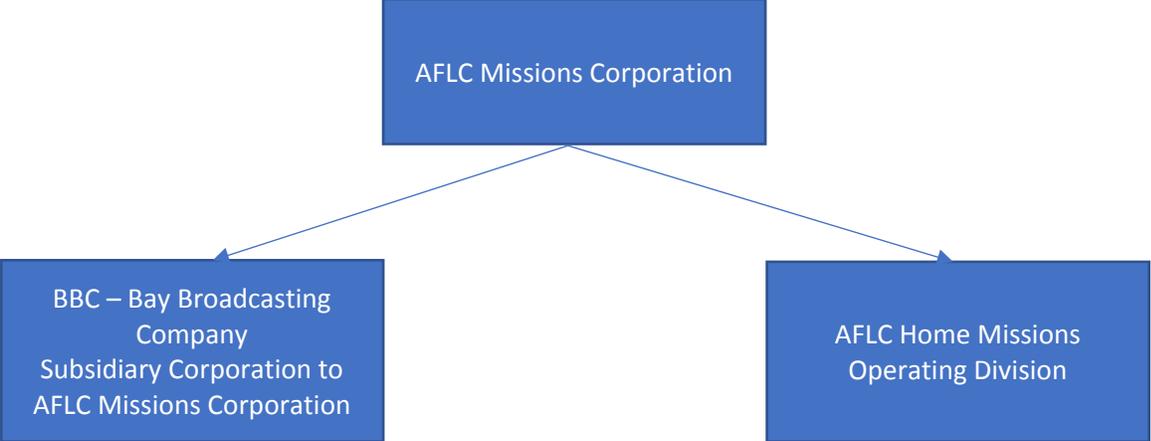
Pastor Paul M. Nash, Director
AFLC Home Missions
3110 East Medicine Lake Blvd.
Plymouth, MN 55441
612-889-2311 preferred telephone contact
763-412-2012 (office number)
pnash@aflc.org (email)

Rev. Gerald Peterson, President
AFLC Missions Corporation

Attachment

C: Pastor Paul M. Nash
Pastor Bob Lee
Rod Scheel

Addendum A – AFLC Missions Corporation, Corporate Structure and Operating Division



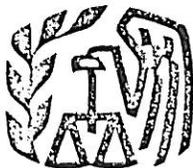
Internal Revenue Service

Washington, DC 20224

MAR 31 1972

In reply refer to:

T:MS:EO:R:2



The Association of Free Lutheran
Congregations
3110 East Medicine Lake Boulevard
Minneapolis, Minnesota 55427

DO 41

--- Gentlemen:

This refers to the information submitted for use in determining your status and the status of your local congregations for Federal income tax purposes.

Based on the information supplied, we rule that you and your local congregations named in the group exemption roster you submitted are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, as it is shown that you and such local congregations are organized and operated exclusively for religious purposes.

We have further determined that you and your exempt local congregations are not private foundations within the meaning of section 509(a) of the Code because you and they are organizations described in section 170(b)(1)(A)(i) of the Code.

You and your exempt local congregations are not required to file Federal income tax returns so long as you and the exempt local congregations retain a tax exempt status, unless you and they are subject to the tax on unrelated business income under section 511 of the Code. If you and the exempt local congregations are subject to this tax, it will be necessary to file an income tax return on Form 990-T. In this letter we are not determining whether any of your or their present or proposed activities is unrelated business as defined in section 513 of the Code. Further you and your exempt local congregations are not required to file the Return for Organizations Exempt From Federal Income Tax, Form 990, as you and they come within the specific exceptions contained in section 6033(a)(2)(A)(i) of the Code.

(2)

Re: The Association of Free Lutheran Congregations

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you and your exempt local congregations are not automatically exempt from other Federal excise Taxes.

You and your exempt local congregations are not liable for the taxes under the Federal Insurance Contributions Act (social security taxes) unless you and such local congregations file a waiver of exemption certificate as provided in that Act. You and your exempt local congregations are not liable for the tax under the Federal Unemployment Tax Act. However, you and your exempt local congregations are required to withhold Federal income taxes of your and their employees. Inquires about the waiver of exemption certificate for social security taxes, or any questions concerning excise, employment, or other Federal taxes should be addressed to the District Director, Internal Revenue Service, 316 North Robert Street, St. Paul, Minnesota 55101, which is your key district for exempt organization matters.

Donors may deduct contributions to you and your exempt local congregations as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for your use or to or for the use of your exempt local congregations are deductible for Federal estate and gift tax purposes under section 2055, 2106 and 2522 of the Code.

If you change your purposes, character, or method of operation, please let your key District Director know so that he may consider the effect on your exempt status. Also, please keep him informed of any changes in your name or address.

Each year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your local congregations:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your local congregations.

2. A list of the names, mailing addresses, including Postal ZIP Codes and employer identification numbers (if required for group exemption letter purposes) of local congregations on your group exemption roster that during the year:

(3)

Re: The Association of Free Lutheran Congregations

- a. changed names or address;
- b. were deleted from the roster;
- c. were added to the roster.

A directory of local congregations may be substituted for this list if it includes the required information and identifies the affected local congregations according to the three categories above.

3. For local congregations added to the roster, a letter signed by one of your principal officers containing or attaching:

- a. a statement that information upon which your present group exemption letter is based applies to the new local congregations;
- b. a statement that each has given you written authorization to add its name to the roster;
- c. a list of those to which the Service previously issued rulings or determination letters relating to exemption.
- d. a statement that none of the new local congregations are private foundations as defined in section 509(a) of the Code.

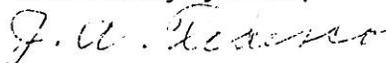
4. If applicable a statement that your group exemption roster did not change during the year.

You should advise each of your exempt local congregations of the exemption and the pertinent provisions of this ruling.

The key District Director, Internal Revenue Service, 316 North Robert Street, St. Paul, Minnesota 55101, for exempt organization matters, is being furnished a copy of this letter.

Enclosures:

Sincerely yours,



Chief, Rulings Section
Exempt Organizations Branch

Alaska Entity #10022063

State of Alaska
Department of Commerce, Community and Economic Development
Corporations, Business and Professional Licensing

Certificate of Incorporation

The undersigned, as Commissioner of Commerce, Community and Economic Development of the State of Alaska, hereby certifies that a duly signed and verified filing pursuant to the provisions of Alaska Statutes has been received in this office and has been found to conform to law.

ACCORDINGLY, the undersigned, as Commissioner of Commerce, Community and Economic Development, and by virtue of the authority vested in me by law, hereby issues this certificate to

Bay Broadcasting Company



IN TESTIMONY WHEREOF, I execute the certificate and affix the Great Seal of the State of Alaska effective September 17, 2014.

A handwritten signature in cursive script that reads "Susan K. Bell".

Susan K. Bell
Commissioner

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**ARTICLES OF INCORPORATION
OF
BAY BROADCASTING COMPANY**

(an Alaska Nonprofit Corporation)

We, the undersigned, being natural persons over the age of nineteen (19) years, desiring to form a nonprofit corporation pursuant to the Alaska Nonprofit Corporation Act, AS 10.20.005 et seq., do hereby adopt the following Articles of Incorporation and certify as follows:

ARTICLE I

Name

The name of the corporation shall be **BAY BROADCASTING COMPANY.**

ARTICLE II

Duration

The duration of the corporation shall be perpetual.

ARTICLE III

Purpose

The purposes for which the corporation is organized are:

A. To reach lost souls for the Lord Jesus Christ through providing broadcasting and related services, and to thus help people spiritually, socially, mentally, physically and emotionally.

B. To encourage the construction and development of facilities for the promotion of its activities and to operate same for its purposes.

C. To acquire by purchase or otherwise, own, hold, buy, sell, convey, lease, mortgage or encumber real estate or other property, personal or mixed.



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E To borrow money and to issue bonds, debentures or obligations of this corporation from time to time for any of the purposes hereof and to secure the same by mortgage, pledge, deed of trust, or otherwise.

F. To engage in such other activities not inconsistent with the activities enumerated above as the corporation might from time to time deem advisable.

G. To be organized and operated exclusively for purposes within the meaning of Section 501(c)(3) and Section 170(c)(2) of the Internal Revenue Service Code. The corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law.

H. To do any and all things reasonably necessary or incident to accomplish said purposes.

ARTICLE IV
Powers

This corporation shall have all the powers specified in AS 10.20.011. The statements of purposes in Article III hereof shall be construed as a statement both of purposes and of powers, and purposes and powers in each clause shall not be limited or restricted by reference to or inference from the terms or provisions of any other clause, but shall be broadly construed as independent purposes and powers. Notwithstanding any of the above statements of purposes and powers, the corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the primary purposes of the corporation.

ARTICLE V
Restricted Activities

No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation and the corporation shall not participate or intervene (including the publishing or distribution of statements) in any political campaign on behalf of any candidate for public office.

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ARTICLE VI
Members

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The corporation will have members. The sole member of this corporation is the ASSOCIATION OF FREE LUTHERAN CONGREGATIONS MISSION CORPORATION.

This corporation shall not afford pecuniary gain, incidentally or otherwise, to its members. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers or other private persons except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered.

Members are not personally responsible for corporate obligations and methods of enforcement and collection.

ARTICLE VII
Directors

A. The general management of the affairs of this corporation shall be vested in a Board of Directors as set forth in the Bylaws of this corporation which shall not be less than three (3) or more than nine (9) persons. The terms of office of the current Board of Directors shall be until the next annual meeting of the Board of Directors of this corporation and until their successors are elected, qualified and have accepted. Authority to make and alter bylaws is hereby vested in the Board of Directors.

B. The Board of Directors of Bay Broadcasting Company shall be elected by the Board of Directors of ASSOCIATION OF FREE LUTHERAN CONGREGATIONS MISSION CORPORATION. The President, the Home Missions Director, and the World Missions Director of ASSOCIATION OF FREE LUTHERAN CONGREGATIONS MISSION CORPORATION, or their respective designee(s), shall serve as ex-officio members of the Board of Directors.

C. The names and addresses of the persons who shall serve as initial directors until their successors are elected and qualified are:

Eldwyn Van Bruggen
President/Director
161 Main St. W., #101
Valley City, ND 58072

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Wayne Olson
Secretary Treasurer/Director
45998 100th Street
Blue Earth, MN 56013

Brian Davidson
VP/Director
630 3rd Ave. W
Dickinson ND 58601

ARTICLE VIII
Director Liability

No director of this corporation shall be held personally liable to the corporation or its members for monetary damages for breach of his/her fiduciary duty as a director; except that a director may be held liable to the corporation for monetary damages for (i) a breach of a director's duty of loyalty to the corporation or its members; (ii) acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law; (iii) a transaction from which the director derives an improper personal benefit; or (iv) an act or omission that occurs before the effective date of the articles of incorporation or an amendment to the articles of incorporation.

ARTICLE IX
Bylaws

The Board of Directors shall have the power to adopt, alter, amend or repeal the Bylaws of the Corporation, and such Bylaws and amendments thereof shall be in full force and effect as the Bylaws of the Corporation.

ARTICLE X
Amendments to Articles

Amendments to these Articles shall be made at a meeting of the Board of Directors called for such purpose, by a vote of the two thirds of the board who are present at the meeting and entitled to vote on the proposed amendment. Notice of the meeting and of the proposed amendment shall be given to each board member at least five (5) days before the date scheduled for said meeting. The Amendment must be approved by the Board of Directors of ASSOCIATION OF FREE LUTHERAN CONGREGATIONS MISSION CORPORATION before it becomes effective.

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ARTICLE XI
Liquidation/Dissolution

Upon the voluntary or involuntary dissolution of this corporation, the board of directors shall, with the approval of its member, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for purposes as shall at the time qualify as an exempt organization or organization under section 501(c) (3) of the Internal Revenue Code of 1986, or the corresponding provisions of any future United States federal tax code, as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the court of competent jurisdiction of the judicial district in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE XII
Registered Agent and Office

The name of the registered agent of the corporation is Robert W. Lee, PO BOX 214, Naknek Alaska 99633 with a physical address of Mile 2 Alaska Peninsula Highway, Naknek, Alaska 99633

ARTICLE XIII
Incorporators

The names and addresses of the Incorporators are as follows:

Eldwyn Van Bruggen
Incorporator/President/Dir.
161 Main St. W., #101
Valley City, ND 58072

Wayne Olson
Incorporator/Sec'y/Treas./Dir.
45998 100th Street
Blue Earth, MN 56013

Brian Davidson
Incorporator/VP/Dir.
630 3rd Ave. W.
Dickinson ND 58601

ARTICLE XIV
Capital Stock

This corporation shall have **NO** capital stock.

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ARTICLE XV
No Aliens

There are no nonresident aliens or corporations whose place of incorporation is outside the United States that are affiliated with this corporation.

ARTICLE XVI
Address of principal office

The name and post office address of the initial principal office is:

Bay Broadcasting Company, Inc.
PO BOX 214
Naknek, AK 99633

IN WITNESS WHEREOF, the undersigned have executed these Articles of Incorporation as follows:

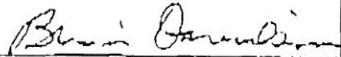
Eldwyn Van Bruggen, Incorporator
President/Director
161 Main St. W, #101
Valley City, ND 58072

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Wayne Olson, Incorporator
Secretary/Treasurer/Director
45998 100th Street
Blue Earth, MN 56013


Brian Davidson, Incorporator
Vice President/Director
630 3rd Ave. W
Dickinson, ND 58601

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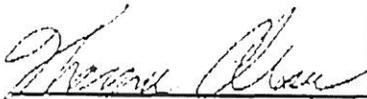
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Bay Broadcasting Company, Inc.
PO BOX 214
Naknek, AK 99633

IN WITNESS WHEREOF, the undersigned have executed these Articles of Incorporation as follows:

Eldwyn Van Bruggen, Incorporator
President/Director
161 Main St. W, #101
Valley City, ND 58072



Wayne Olson, Incorporator
Secretary/Treasurer/Director
45998 100th Street
Blue Earth, MN 56013

Brian Davidson, Incorporator
Vice President/Director
630 3rd Ave. W.
Dickinson, ND 58601

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Eldwyn Van Bruggen
Eldwyn Van Bruggen, Incorporator
President/Director
161 Main St. W, #101
Valley City, ND 58072

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Wayne Olson, Incorporator
Secretary/Treasurer/Director
45998 100th Street
Blue Earth, MN 56013

Brian Davidson, Incorporator
Vice President/Director
630 3rd Ave. W
Dickinson, ND 58601

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) ss. Division of Corporations, Business
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) Division of Corporations, Business
) and Professional Licensing

THIS IS TO CERTIFY that on this _____ day of _____, 2014, before me appeared ELDWYN VAN BRUGGEN, to me known and known to me to be the individual named in and who executed the foregoing instrument, and acknowledged voluntarily signing and sealing the same.

Notary Public in and for North Dakota
My Commission Expires: _____

STATE OF MINNESOTA)

) ss.

THIS IS TO CERTIFY that on this 28th day of April, 2014, before me appeared WAYNE OLSON, to me known and known to me to be the individual named in and who executed the foregoing instrument, and acknowledged voluntarily signing and sealing the same.



Pamela Rae Shirk
Notary Public in and for Minnesota
My Commission Expires: 1-31-2015

STATE OF NORTH DAKOTA)

) ss.

THIS IS TO CERTIFY that on this _____ day of _____, 2014, before me appeared BRIAN DAVIDSON, to me known and known to me to be the individual named in and who executed the foregoing instrument, and acknowledged voluntarily signing and sealing the same.

Notary Public in and for North Dakota
My Commission Expires: _____

(THIS DOCUMENT MAY BE EXECUTED IN PARTS AND SHALL CONSTITUTE ONE DOCUMENT WHEN ALL SIGNED SIGNATURES PAGES ARE RECEIVED AND ADDED TO THE ORIGINAL.)

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STATE OF NORTH DAKOTA)

) ss. Division of Corporations, Business
) and Professional Licensing

Division of Corporations, Business
and Professional Licensing

Roanoke County

THIS IS TO CERTIFY that on this 14 day of May,
2014, before me appeared ELDWYN VAN BRUGGEN, to me known and known to
me to be the individual named in and who executed the foregoing instrument, and
acknowledged voluntarily signing and sealing the same.

TARA OPATZ
Notary Public
State of North Dakota
My Commission Expires November 16, 2018

Tara Opatz
Notary Public in and for North Dakota
My Commission Expires: _____

STATE OF MINNESOTA)
) ss
)

THIS IS TO CERTIFY that on this _____ day of _____,
2014, before me appeared WAYNE OLSON, to me known and known to me to be
the individual named in and who executed the foregoing instrument, and
acknowledged voluntarily signing and sealing the same.

Notary Public in and for Minnesota
My Commission Expires: _____

STATE OF NORTH DAKOTA)
) ss.
)

THIS IS TO CERTIFY that on this _____ day of _____,
2014, before me appeared BRIAN DAVIDSON, to me known and known to me to be
the individual named in and who executed the foregoing instrument, and
acknowledged voluntarily signing and sealing the same.

Notary Public in and for North Dakota
My Commission Expires: _____

(THIS DOCUMENT MAY BE EXECUTED IN PARTS AND SHALL CONSTITUTE
ONE DOCUMENT WHEN ALL SIGNED SIGNATURES PAGES ARE RECEIVED
AND ADDED TO THE ORIGINAL.)



THE STATE
of **ALASKA**

Department of Commerce, Community, and Economic Development
Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806
(907) 465-2550 • Email: corporations@alaska.gov
Website: Corporations.Alaska.gov

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FOR DIVISION USE ONLY

Nonprofit Corporation
2016 Biennial Report
For the period ending June 30, 2016

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- This report is due on July 02, 2016
- \$25.00 if postmarked before August 02, 2016
- \$30.00 if postmarked on or after August 02, 2016

Entity Name: Bay Broadcasting Company
Entity Number: 10022063
Home Country: UNITED STATES
Home State/Province: ALASKA

Registered Agent
Name: Robert Lee
Physical Address: MILE 2 ALASKA PENINSULA
HIGHWAY, NAKNEK, AK 99633
Mailing Address: PO BOX 214, NAKNEK, AK 99633

Entity Physical Address: Mile 2 AK Pen Hwy 214, KAKN-FM RADIO, Naknek, AK 99633

Entity Mailing Address: PO BOX 214, NAKNEK, AK 99633-0214

Please include all officials. Check all titles that apply. Must use titles provided. All domestic non-profit corporations must have a president, vice president, secretary, treasurer, and at least three directors. The secretary and the president cannot be the same person.

Name	Address	% Owned	Titles
ELDWYN VANBRUGGEN	161 W MAIN ST #1101, VALLEY CITY, ND 58072-3320	N/A	Director, President
BRIAN DAVIDSON	630 3RD AVE W, DICKINSON, ND 58601-5924	N/A	Director, Vice President
PAUL CHRISTENSEN	24440 224th Ave, Fergus Falls, MN 56537-8107	N/A	Director, Secretary, Treasurer

Purpose: ORGANIZED AND OPERATED EXCLUSIVELY FOR PURPOSES WITHIN THE MEANING OF SECTION 501(C)(3) AND SECTION 170(C)(2) OF THE INTERNAL REVENUE SERVICE CODE. THE CORPORATION SHALL NOT CARRY ON ANY OTHER ACTIVITIES NOT PERMITTED TO BE CARRIED ON BY A CORPORATION EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1986 OR THE CORRESPONDING PROVISION OF ANY FUTURE UNITES STATES INTERNAL REVENUE LAW

NAICS Code: 515112 - RADIO STATIONS

New NAICS Code (optional):

Estimated value of all real or personal property of the corporation:

I certify under penalty of perjury under the Uniform Electronic Transaction Act and the laws of the State of Alaska that the information provided in this application is true and correct, and further certify that by submitting this electronic filing I am contractually authorized by the Official(s) listed above to act on behalf of this entity.

Name: Bob Lee