

P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 11 2001

NEW CULTURE CENTER IN THE MIDWEST
C/O Y JOSEPH ZHAO
4608 ALLENDALE DR
ST PAUL, MN 55127

Employer Identification Number:
41-1996169
DLN:
17053075018041
Contact Person:
MICHAEL G MCCORMACK ID# 31433
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
February 7, 2001
Advance Ruling Period Ends:
December 31, 2005
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

SECRETARY OF STATE

CERTIFICATE OF INCORPORATION

I, Mary Kiffmeyer, Secretary of State of Minnesota, do certify that: Articles of Incorporation, duly signed and acknowledged under oath, have been filed on this date in the Office of the Secretary of State, for the incorporation of the following corporation, under and in accordance with the provisions of the chapter of Minnesota Statutes listed below.

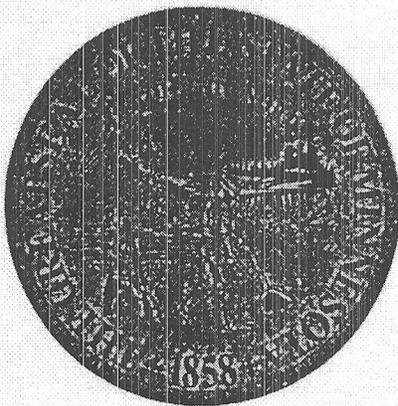
This corporation is now legally organized under the laws of Minnesota.

Corporate Name: New Culture Center in the Midwest

Corporate Charter Number: 1W-997

Chapter Formed Under: 317A

This certificate has been issued on 02/07/2001.



Mary Kiffmeyer
Secretary of State.

**ARTICLES OF INCORPORATION
OF
NEW CULTURE CENTER IN THE MIDWEST
A Non-Profit Corporation**

WE, THE UNDERSIGNED, of full age, for the purpose of forming a corporation under and pursuant to the provision of Chapter 317A, Minnesota Statutes, known as the Minnesota Non-Profit Corporation Act, and laws amendatory thereof and supplementary thereto, do hereby associate ourselves together as a body corporate and accept the following Articles of Incorporation:

ARTICLE I

NAME

The name of this corporation shall be New Culture Center in the Midwest.

ARTICLE II

REGISTERED OFFICE

The registered office of this corporation shall be at 4608 Allendale Dr., St. Paul, MN 55127.

ARTICLE III

PURPOSE

The purpose of this corporation shall be for charitable, religious, scientific, literary, or educational purposes, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501 (c) (3) of the Internal Revenue Code or the corresponding provisions of any future United States Internal Revenue Law. All funds whether income or principal and whether acquired by gifts or contributions, or otherwise, shall be devoted to said purposes.

ARTICLE IV

DURATION

The duration of this corporation shall be perpetual.

ARTICLE V

EXEMPTION REQUIREMENTS

At all times shall the following operate as conditions restricting the operations and activities of the corporation:

- ? The corporation shall not afford pecuniary gain, incidentally or otherwise to its members. No part of the net earnings of this corporation shall inure to the benefit of any member of the corporation, except that reasonable compensation may be paid for services rendered to or for the corporation affecting one or more of its purposes. Such net earnings, if any, of this corporation shall be used to carry out the nonprofit corporate purposes set forth in Article III above.
- ? No substantial part of the activities of the corporation shall constitute the carrying on of propaganda or otherwise attempting to influence legislation, or any initiative or referendum before the public, and the corporation shall not participate in, or intervene in (including by publication or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.
- ? Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal Income Tax under Section 501 (c) (3) of the Internal Revenue Code or the corresponding provision of any future United States Internal Revenue Law, or (b) by a corporation, contributions to which are deductible under Section 170 (c) (2) of the Internal Revenue Code or the corresponding provision of any future United States Internal Revenue Law.

ARTICLE VI

MEMBERSHIP/BOARD OF DIRECTORS

The corporation shall have no members, other than the members of the Board of Directors. The management of the affairs of the corporation shall be vested in the Board of Directors, as defined in the corporation's bylaws. No Director shall have any right, title, or interest in or to any property of the corporation.

The number of directors constituting the first Board of Directors of this corporation shall be three (3), each of whom shall continue in office until the first annual meeting of the board and until a successor is elected and qualified, or removed as provided by law or in the bylaws. The name and address of each first director is:

Ming Johnson	18053 82 nd St. W, Eden Prairie, MN 55347
Nie Tang	9166 Merrimac Lane N, Maple Grove, MN 55311
Y. Joseph Zhao	4608 Allendale Dr., St. Paul, MN 55127

ARTICLE VII

DISSOLUTION

At the time of dissolution of the corporation, the board shall, after paying or making provisions for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational,

religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501 (c) (3) of the Internal Revenue Code or the corresponding provision of any future United States Internal Revenue Law, as the board shall determine. Any such remaining funds, property or other assets not so distributed shall be disposed of by petition or application to district court, according to state law, for such purposes or to such organization(s) as the court may decree, which are organized and operated exclusively for such purposes.

ARTICLE VIII

BOARD ACTION IN WRITING

Any action required or permitted to be taken at a board meeting may be taken by written action signed by the number of directors that would be required to take action at a meeting of the Board at which all directors were present, as prescribed by these bylaws; provided that if bylaws or statute require a different number to take action, that such number will be required.

ARTICLE IX

INCORPORATORS

The names and addresses of each incorporator of this corporation are:

Y. Joseph Zhao 4608 Allendale Dr., St. Paul, MN 55127

Witness whereof in testimony, whereof, we have hereunto subscribed our names this seventh day of February in the year 2001.
