

Send to Bert Lindman

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JAN 11 2001**

CHRIST THE KING COMMUNICATIONS INC
2717 KENLAR CIR
GREEN BAY, WI 54313

Employer Identification Number:
39-2003067
DLN:
17053293043030
Contact Person: YVONNE NOBLES ID# 75095
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
September 30
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
August 16, 2000
Advance Ruling Period Ends:
September 30, 2004
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)

CHRIST THE KING COMMUNICATIONS INC

a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period

Letter 1045 (DO/CG)

CHRIST THE KING COMMUNICATIONS INC

that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

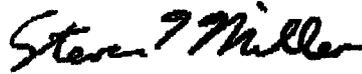
Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

Letter 1045 (DO/CG)

CHRIST THE KING COMMUNICATIONS INC

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Steven T. Miller
Director, Exempt Organizations

Form 872-C

Letter 1045 (DO/CO)

ARTICLES OF AMENDMENT – NONSTOCK CORPORATION

A. The present corporate name (prior to any change effected by this amendment) is:

CHRIST THE KING COMMUNICATIONS, INC.

Text of Amendment (Refer to the existing articles of incorporation and the instructions on the reverse of this form. Determine those items to be changed and set forth the number identifying the paragraph being changed and how the amended paragraph is to read.)

RESOLVED, THAT the articles of incorporation be amended as follows:

That Article 1 of the Articles of Incorporation of this Corporation be amended to read as follows:

Article 1: The name of the corporation is Starboard Broadcasting, Inc.

B. Amendment(s) adopted on March 30, 2001

(Indicate the method of adoption by checking (X) the appropriate choice below.)

OR In accordance with sec. 181.1002, Wis. Stats. (By the Board of Directors)

OR In accordance with sec. 181.1003, Wis. Stats. (By Members)

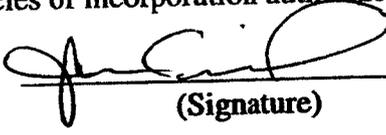
OR In accordance with sec. 181.1004, Wis. Stats. (By Members voting by Class)

C. Approval by 3rd Person (Contingency Statement)

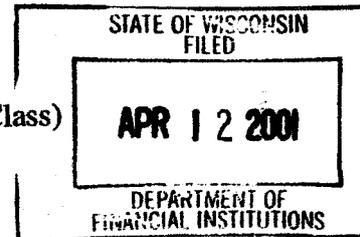
Written approval for amending the articles of incorporation was obtained from the person whose approval is required by a provision of the articles of incorporation authorized under sec. 181.1030

D. Executed on March 30, 2001
(Date)

Title: President Secretary
or other officer title _____


(Signature)

John P. Cavil
(Printed name)



RECEIVED - DEPT OF FINANCIAL INSTITUTIONS STATE OF WISCONSIN
2001 APR - 5 AM 8:00

This document was drafted by Attorney Herbert C. Liebmann, III
(Name the individual who drafted the document)

FILING FEE - \$25.00 SEE instructions, suggestions and procedures on following page

DFI/CCS/104(R5/99)

ARTICLES OF AMENDMENT (Ch. 181, Nonstock)

Attorney Herbert C. Liebmann, III
Liebmann, Conway, Olejniczak & Jerry, S.C.
P.O. Box 23200
Green Bay, WI 54305-3200

▲ Your return address and phone number during the day: (920) 437 - 0476

INSTRUCTIONS (Ref. sec. 181.1005 Wis. Stats. for document content)

Submit one original and one exact copy to Dept. of Financial Institutions, P O Box 7846, Madison WI, 53707-7846, together with a **FILING FEE of \$25.00**, payable to the department. (If sent by Express or Priority U.S. mail, address to 345 W. Washington Ave., 3rd Floor, Madison WI, 53703). This document can be made available in alternate formats upon request to qualifying individuals with disabilities. The original must include an original manual signature, per sec. 181.0120(2), Wis. Stats. If you have any questions, please contact the Division of Corporate & Consumer Services at 608-261-7577. Hearing-impaired may call 608-266-8818 for TDY.

- A. Enter the name of the corporation (before any change effected by this amendment) and the text of the amendment(s). The text should recite the resolution adopted (e.g., "Resolved, that Article 1 of the articles of incorporation be amended to read: (set forth the amended article).
- B. Enter the date of adoption of the amendment(s). If there is more than one amendment, identify the date of adoption of each. Mark (X) one of the three choices to indicate the method of adoption of the amendment(s).

By Board of Directors – Refer to sec. 181.1002 for specific information on the character of amendments that may be adopted by the Board of Directors without the approval of members with voting rights.

By Members – Adoption by members requires 2/3rd of votes cast or a majority of the voting power, whichever is less, except as conditioned by the articles of incorporation, bylaws, ss. 181.1002(1), 181.1030 or other provisions of Ch. 181, Wis. Stats.

By Members thru Class Voting – Refer to sec. 181.1004 for specific information on class voting by members.

Approval by Other Person – Amendment of the articles of incorporation may require the approval of a person other than the board or members, if so specified in the articles of incorporation under sec. 181.1030.

- C. Enter the date of execution and the name and title of the person signing the document. The document must be signed by one of the following: An officer of the corporation (or incorporator if directors have not been elected), or a court-appointed receiver, trustee or fiduciary. A director is not empowered to sign.
- D. If the document is executed in Wisconsin, sec. 182.01(3) provides that it shall not be filed unless the name of the person (individual) who drafted it is printed, typewritten or stamped thereon in a legible manner. If the document is not executed in Wisconsin, enter that remark.

Sec. 181.1005
Wis. Stats.

State of Wisconsin
Department of Financial Institutions

ARTICLES OF AMENDMENT - NONSTOCK CORPORATION

A. The present corporate name (prior to any change effected by this amendment) is:

STARBOARD BROADCASTING, INC.

Text of Amendment (Refer to the existing articles of incorporation and the instructions on the reverse of this form. Determine those items to be changed and set forth the number identifying the paragraph being changed and how the amended paragraph is to read.)

RESOLVED, THAT the articles of incorporation be amended as follows:

The name of the corporation shall be changed to:

STARBOARD MEDIA FOUNDATION, INC.

B. Amendment(s) adopted on September 16, 2002

(Indicate the method of adoption by checking (X) the appropriate choice below.)

- In accordance with sec. 181.1002, Wis. Stats. (By the Board of Directors)
- OR
- In accordance with sec. 181.1003, Wis. Stats. (By Members)
- OR
- In accordance with sec. 181.1004, Wis. Stats. (By Members voting by Class)

C. Approval by 3rd Person (Contingency Statement)

Written approval for amending the articles of incorporation was obtained from the person whose approval is required by a provision of the articles of incorporation authorized under sec. 181.1030.

D. Executed on 9/16/02 Sherry Brownrigg
(Date) (Signature)

Title: President Secretary
or other officer title _____
Sherry Brownrigg
(Printed name)

This document was drafted by Herbert C. Liebmann, III
(Name the individual who drafted the document)

FILING FEE - \$25.00 SEE instructions, suggestions and procedures on following page

DFI/CCS/104(R5/99)

**UNANIMOUS CONSENT OF THE BOARD OF DIRECTORS
OF
STARBOARD BROADCASTING, INC.**

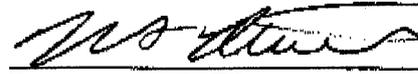
The undersigned, consisting of all of the members of the Board of Directors of Starboard Broadcasting, Inc., do hereby consent in writing, pursuant to the provisions of §181.0704 and §181.1002 of the Wisconsin Statutes, to the actions set forth in the following resolution:

RESOLVED, that the corporation shall change its name from "Starboard Broadcasting, Inc." to "Starboard Media Foundation, Inc.", effective immediately. The corporation shall file the appropriate documents with the Department of Financial Institutions to effectuate said name change.

Executed this 16 day of September, 2002.



Mark Follett, Director



Robert Atwell, Director



John Cavil, Director

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: May 1, 2003

Person to Contact:
Stephanie Broach-Camp 31-04022
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 8:30 p.m. EST
877-829-5500

Fax Number:
513-283-3756

Federal Identification Number:
39-2003067

Starboard Media Foundation, Inc.
% Accounting Manager
1496 Bellevue, Building 2
Green Bay, WI 54311-4205

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on November 13, 2002. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter issued in January 2001 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(e)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Starboard Media Foundation, Inc.
39-2003067

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Jim Doyle
Governor

**WISCONSIN DEPARTMENT OF
REGULATION & LICENSING**

1400 E Washington Ave
PO Box 8935
Madison WI 53708-8935
Email: web@drf.state.wi.us
Voice: 608-266-2112
FAX: 608-267-0644
TTY: 608-267-2416

Donsia Strong Hill
Secretary



0000438

STARBOARD MEDIA FOUNDATION INC
2300 RIVERSIDE DR
GREEN BAY WI 54307

- This is the new official blue license for Department of Regulation and Licensing credential holders, effective April 1, 2004.
- This license will be used for all renewal licenses, as well as for temporary permits and apprentice permits.
- Please detach your license at the horizontal perforation and then you can remove the wallet card
- The sizing is a bit different than the old license, but we trust this will not be problematic for you.
- This new license has some additional anti-counterfeiting features.
- This new license form allows the Department to send licenses to a mailing address that is different from the physical location of the license.
- Please note the information about our updated website on the enclosed notice.
- Name and address changes can now be submitted online.



State of Wisconsin
DEPARTMENT OF REGULATION AND LICENSING
Committed to Equal Opportunity in Employment and Licensing

Credential

CHARITABLE ORGANIZATION

No. 7696 - 800 Expires 07/31/2005

STARBOARD MEDIA FOUNDATION INC
2300 RIVERSIDE DR
GREEN BAY WI 54307

The person whose name appears on this document has complied with the provisions of the Wisconsin Statutes and holds the credential specified above.

CH. 440.11, WIS. STATS., REQUIRES YOU TO NOTIFY THE DEPARTMENT OF A NAME OR ADDRESS CHANGE WITHIN 30 DAYS. PLEASE SUBMIT TO P.O. BOX 8935, MADISON, WI 53708-8935.

THIS IS YOUR POCKET IDENTIFICATION CARD **041709**

Fold Here #40 (Rev. 01/04)



State of Wisconsin
DEPARTMENT OF REGULATION AND LICENSING
Committed to Equal Opportunity in Employment and Licensing

CHARITABLE ORGANIZATION

No. 7696 - 800 Expires: 07/31/2005

STARBOARD MEDIA FOUNDATION INC
2300 RIVERSIDE DR
GREEN BAY WI 54307

The named person has complied with Wisconsin Statutes and holds the credential specified above.

Signature: