

M.Arch Inc  
EIN 45-4803629

April 3, 2012

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

Form 1023  
Attachments

Articles of Incorporation, Amended, and State Certificates: 8 pp.

Bylaws: 3 pp.

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Memorandum dated March 23, 2013: Governance, Management  
Policies, including conflict of interest and financial statements: 6 pp.

Form 1023 Part IV  
 Narrative  
 Description of  
 Your Activities

Activities align with NTEE Core Code: S02 Community Improvement and Capacity Building Management & Technical Assistance

1.1 The first quarter of 2012 started several balanced activities (1-6). The initial director is seeking a small multi-cultural interdisciplinary group as co-founders while readying governance and technical structures, policies and tools. Early financial planning (6) supports M.Arch's structural, technical and artistic design approaches for moving forward, uniting work and living, and freeing community potential through social inclusion and healthy environments.

Activities	Year 1, 1st Quarter		
	1	2	3
What is the activity?	Form company.	Attract group.	Sense unmet need.
Who conducts the activity?	Director, referred consultants, governmental authorities, nonprofit support organizations	Director, friends, strangers, then partner leaders, new friends, strangers	Director, interested friends, connections, strangers
When is the activity conducted?	1st Qtr 2012, until firm leaders set and collaborative mission shaped	1st Qtr 2012 ongoing weekly	1st Qtr, as clients invite pilot collaboration
Where is the activity conducted?	M.Arch and consultant workplace, online business websites	Invited meetings, public purpose workshops	Public places, other's office
How does the activity further your exempt purposes?	The small group's social scale and interpersonal dynamics of shared values toward higher purpose are key levers for charitable impact, uniting business and living across cultures.	People with similar values and different backgrounds commit to working friendships and community growth, for example in "relief of the poor, the distressed or the underprivileged...and combating community deterioration".	We measure unmet needs in our social spheres, test the fit with our joined strengths, and leverage change, for example in "lessening of neighborhood tensions" through fitting "advancement of education and science".
What percentage of your total time is allocated to the activity	20%	20%	20%
How is the activity funded?	Initial activities depend on limited seed transfers from director savings		

Activities	Year 1, 1st Quarter (continued)		
	4	5	6
What is the activity?	Shape basic tools.	Learn from others.	Attract \$150,000 in year-one initial investment.
Who conducts the activity?	Director, referred consultants, authorities, nonprofit support	Director, partners, staff, community adopters, nonprofit support	Director, partner leaders, early adopters, community leaders, charities, foundations
When is the activity conducted?	1st Qtr 2012, as team forms	1st Qtr 2012 periodic, ongoing	1st Qtr 2012, as team forms
Where is the activity conducted?	M.Arch and consultant workplace, online business websites	Listening in conversations, working with experts, participating in workshops, reading, reflecting and note taking	Invited meetings, website
How does the activity further your exempt purposes?	The group's technical and management assistance adds capabilities in allied fields for public benefit. The initial director's architectural profession directly supports the "erection or maintenance of public buildings."	Community capacity building starts with weaving social and civic interests with architectural approaches to change, moving forward what works now, uniting individual efforts in shared purpose, and freeing neighbors' working lives.	Matches patient investors with shared vision, values, and consultancy plan for the M.Arch's charitable purposes, including "lessening the burdens of government".
What percentage of your total time is allocated to the activity	10%	10%	20%
How is the activity funded?	Initial activities depend on limited seed transfers from director savings		

1.2 The small leadership group attracted in the first set of activities will share responsibility for building the organization through activities (7-12) in the second quarter of 2012. Moving from the initial director's home office, the directors will find a workplace that is central to the developing community and convenient in building capacity. External gift-vision gaps will be linked to internal team strengths, through assessment of fit and a continuing learning program, and lead to direct program services. These services are funded through solicited donations and affordable fees that match the organization's mission and commitment to public engagement, community improvement, and responsible governance.

Activities	Year 1, 2nd Quarter		
	7	8	9
What is the activity?	Confirm company form.	Center office.	Measure unmet need.
Who conducts the activity?	Small leadership group	Small leadership group, early community adopters	Small leadership group, early community adopters, referred neighbors, allied consultants, and institutions
When is the activity conducted?	Follow-on from 1st Qtr, weekly	Start of leadership team	Monthly summary and analysis of weekly contact reports
Where is the activity conducted?	M.Arch and colleague workplace	In urban Cincinnati, convenient to client locations and public transit, with limited amenities and parking	In Cincinnati region
How does the activity further your exempt purposes?	The business model of cross-cultural relationships returns viable change while developing desperately needed community capacity.	Direct experience of client physical environment and immediate availability for collaboration on development	Objective: Multi-cultural, interdisciplinary practice for civic design
What percentage of your total time is allocated to the activity?	25%	10%	20%
How is the activity funded?	Attract significant, measured fee for service, external grant, and public financial support to leave minimal seed investment.		

Activities	Year 1, 2nd Quarter (continued)		
	10	11	12
What is the activity?	Link complementary services and tools.	Structure learning culture.	Attract \$300,000 in operating and follow-on revenue. Network to 2-year work, talent, technology, resources, and partners.
Who conducts the activity?	Small leadership group, early community adopters, referred neighbors, allied consultants, and institutions		Director, partner leaders, early adopters, community leaders, foundations, staff
When is the activity conducted?	Start of leadership team, follow-on	Start of leadership team	Start of leadership team, follow-on
Where is the activity conducted?	M.Arch and colleague workplace	M.Arch and colleague workplace	Invited meetings, website
How does the activity further your exempt purposes?	Integration of diverse small group, increased delivery speed, traction of solutions, and sustained value of improvements	Development of business and community capacity is a shared learning enterprise.	Objective: Multi-cultural, interdisciplinary practice for civic design
What percentage of your total time is allocated to the activity?	15%	10%	20%
How is the activity funded?	Attract significant, measured fee for service, external grant, and public financial support to leave minimal seed investment.		

1.3 The proof of M.Arch's design value is the co-creation that develops across cultures through the small group work: shared effort and improvements. Discovering fitting opportunities with neighbors, planning and execution of work is shoulder-to-shoulder. Activities in the second half of the first year call for a range of capabilities. A similar pattern evolves in the second year and subsequently. Examples of the specific program activities and values (13-21) are outlined below, along with sustaining resource development. Each activity is planned, metrics agreed, and outcomes measured and made available for public capacity building. Demonstrated value, behavior modeled across cultures, and open communications within and outside the organization attract on-going support practically, spiritually and financially.

Activities	Year 1, 2nd Half; and Year 2		
	13	14	15
What is the activity?	Engage direct service with community members.	Assist in managing living and working, for example adaptive infill shop/ office/ residence.	Assist in applying technology, for example school-group tool invention.
Who conducts the activity?	Selected M.Arch team, individuals and groups	Selected M.Arch team, individuals and groups	Selected M.Arch team, individuals and groups
When is the activity conducted?	Working hours, before and after as needed for neighborhood meetings		
Where is the activity conducted?	Cincinnati region: M.Arch office, client locations and public settings		
How does the activity further your exempt purposes?	Draw twenty years of joy from civic space and structure impact.	Enjoy choice to live together with work and justice.	Join senses with learning, business and co-creation.
What percentage of your total time is allocated to the activity	Included in other activities	10%	10%
How is the activity funded?	Measured fee for service, external grant and financial support		

Activities	Year 1, 2nd Half; and Year 2 (continued)		
	16	17	18
What is the activity?	Assist architecturally, for example courtyard cluster development.	Assist in urban design, for example open space program: use/character	Sustain \$500,000 business for three years through direct annual service of 5,000 hours and company of 4. Attract, develop and retain staff with complementary strengths.
Who conducts the activity?	Selected M.Arch team, individuals and groups	Selected M.Arch team, individuals and groups	M.Arch leaders, early adopters, community leaders, foundations, staff
When is the activity conducted?	Working hours, before and after as needed for neighborhood meetings		
Where is the activity conducted?	Cincinnati region: M.Arch office, client locations and public settings		
How does the activity further your exempt purposes?	Voice shared building of good places with leaders and minorities.	Shape space for city life with energy, kindness and humility.	Objective: Multi-cultural, interdisciplinary practice for civic design
What percentage of your total time is allocated to the activity	10%	10%	30%
How is the activity funded?	Measured fee for service, external grant and financial support		

Activities	Year 1, 2nd Half; and Year 2 (continued)		
	19	20	21
What is the activity?	Assist in social development, for example DIY energy upgrade.	Support governmental management partners, for example needs analysis/ feasibility proposal.	Support neighborhood infrastructure, for example accessible shelter/toilet.
Who conducts the activity?	Selected M.Arch team, individuals and groups		
When is the activity conducted?	Working hours, before and after as needed for neighborhood meetings		
Where is the activity conducted?	Cincinnati region: M.Arch office, client locations and public settings		
How does the activity further your exempt purposes?	Evolve patterns and systems to benefit underserved people.	Plan and design through faith in civic structure and high ideals.	Express lasting values in public art and technology.
What percentage of your total time is allocated to the activity	10%	10%	10%
How is the activity funded?	Measured fee for service, external grant and financial support		



M.Arch Inc  
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Form 1023 Part V  
Compensation and  
Other Financial  
Arrangements With  
Your Officers,  
Directors, Trustees,  
Employees, and  
Independent  
Contractors

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

As the organization is forming, only the initial director and statutory agent is active. No arrangements for compensation have been agreed. Titles and duties follow the bylaw articles, which are attached. In accordance with the bylaws, the duties of the initial directory are limited to the formative period, no longer than the first year of operation. During this time additional officers and directors are being sought.

G. Couper G. Gardiner  
Initial Director  
Statutory Agent

Qualifications

Service in architecture, privileged by generations with social interest, liberal education and technical skill, nurtured through art. ProKids Cincinnati and KnowledgeWorks Cincinnati, Napa, Oakland 2011: loaned executive full-year full-time to scale-up advocacy for abused and neglected children, and for public high school reform, respectively. Architect registered in Massachusetts, Ohio, Kentucky.

BHDP Architecture Cincinnati 1988-2011 principal for public, sustainable, and commercial work: NSF grant application University of Toledo, University Center Shawnee State, Historic Wing Procter & Gamble, Fountain Square, Panama 100-Hectare Site, sciences renovations and Diggs Laboratory (first Ohio lab LEED gold) Wright State, Scott Laboratory Ohio State. Public and adaptive re-use design 1979-1988: Wallace Floyd Associates Bechtel Parsons Boston concept architect for Central Artery Third Harbor Tunnel; Skidmore Owings & Merrill Boston associate for environmental and urban design; Anderson Notter Finegold Boston, Washington D.C., architect.

Harvard School of Design M.Arch with distinction, Alpha Rho Chi, managing editor and editor in chief The Harvard Architecture Review; Harvard College B.A. magna cum laude Visual & Environmental Studies; Phillips Exeter Academy varsity crew, architecture prize

American Institute of Architects Cincinnati urban design co-chair, honor award, national convention speaker; National Council of Architectural Registration Boards certified; US Green Building Council LEED accredited; Society for College and University Planning institute certified, north central region communications chair, international conference speaker. Rotary Cincinnati board of directors; Cincinnati Public Schools mentor, tutor, speaker; Knox Church session board of trustees, building and grounds committee chair, teacher

Average Hours Worked

16 hours per week is estimated in the budget during the organization's formative phase, 35 hours per week subsequently.

### Summary of Duties

The bylaws describe the duties of members of the governing board, officers, and the executive director, and special provisions for the initial organizational period.

Initial Director and Statutory Agent: Form company, with overall bylaw legal and financial responsibility. Attract small interdisciplinary, multi-cultural leadership group, including internal and external directors, staff, and early community adopters.

Duties of chair, vice-chair, secretary, and treasurer during the initial organizational period of a maximum of one year, to secure the board of directors and staff, the duties of the four board officers.

Until the executive director is hired: day-to-day responsibilities for the corporation, including carrying out the organization's goals and policies.

### 5a Conflict of interest policy

The attached narrative dated March 23, 2012 describes the organization's governance and management policies, including conflict of interest and financial statements. This narrative was adopted along with the draft content of Form 1023, including the conflict of interest policy, during the organization's governing board meeting, March 23, 2012.

Form 1023 Part VI  
Your Members and  
Other Individuals  
and Organizations  
That Receive  
Benefits From You

1a In carrying out its tax exempt purposes, the organization expects to provide services to community individuals through its activities. Served individuals may not be formally organized when the service is provided. Programs and activities are to develop across the small group's cultures and the diverse public served. The following activities are described in detail under Part VIII:

- 13 Engage direct service with community members.
- 14 Assist in managing living and working, for example adaptive infill shop/ office/ residence.
- 15 Assist in applying technology, for example school-group tool invention.
- 16 Assist architecturally, for example courtyard cluster development.
- 17 Assist in urban design, for example open space program: use/character.
- 19 Assist in social development, for example DIY energy upgrade.
- 20 Support governmental management partners, for example needs analysis/ feasibility proposal.
- 21 Support neighborhood infrastructure, for example accessible shelter/toilet.

1b The activities above are also designed to serve community organizations.

Form 1023 Part VIII  
Your Specific  
Activities

4a Attach a description of each fundraising program.

Planned fundraising programs are outlined below. Critical to the sustainability of the organization, they are being confirmed as the leadership team forms and with early community adopters.

Mail solicitations several times a year reinforce personal interactions, thankfully noting opportunities for service toward community goals; celebrating shared achievement, volunteers and financial support; and seeking new opportunities, volunteer strengths, and financial support via a remittance envelope.

Phone solicitations twice a year give the recipient of the call a voice in the discussion of public priorities, the choice of interest areas, as well as awareness of the need for broad community support in funding shared design solutions, as well as in discovering multi-cultural service opportunities and engaging in co-creating healthy environments.

Email solicitations aim at financial support by connecting diverse small groups and meaningful events, while reducing cost and enhancing social connections. Each supporter receives one e-mail for an event in their interest area, and the chance to opt-in to receipt of material electronically, rather than through the mail.

Web-based donation receipt is not planned, while website request for contact information includes a check-box for openness to solicitation.

Personal solicitations occur individually and in small groups once a year, with possible follow-up. An ongoing weekly program of personal meetings seeks constructive ideas for community capacity building, organizational support, outright donations, and fee-for-service contracts for management and technical services.

Foundation grant solicitations seek financial resources with matching private-public goals annually, based on each foundation's calendar.

Government grant solicitations annually seek programs with matching public improvement goals and financial resources, based on each administration's structure and calendar.

4d List all states and local jurisdictions in which you conduct fundraising.

- Ohio:
  - Hamilton County
  - Brown County
  - Butler County
  - Clermont County
  - Warren County

March 23, 2012

Governance

A small public charity, m.Arch is governed by the virtuous cycle of unique value created for willing “buyers” in their terms through creative and sustainable resource allocation, policies, and activities. This small group with similar values and different backgrounds is committed to working friendships and community growth. Complementary strengths enable their teamwork and the ability to act with initiative and sustained energy in integrating program activities with community resources. Our programs balance active financial support from the diverse sources who are attracted to our higher purpose. We measure unmet needs in our social spheres, test the fit with our joined strengths, and leverage change responsibly.

The organizational documents, bylaws, and policies set the framework for governance within principles of public benefit and tax exempt operation, acknowledging tax laws, safeguarding charitable assets, and serving charitable interests. It is hoped that the purpose of alignment of these organizational statements justifies borrowing phrases directly from published Internal Revenue Service guidance without specific attribution.

Governing Body

The board of directors accepts community support with the reciprocal obligation for good governance, to the general public, governmental agencies, corporations, private foundations or other public charities, in receiving income from the direct activities that further exempt purposes, or through an active, supporting relationship to one or more existing public charities. The board of directors is active, engaged, and informed, with capabilities in operations and finances that match the organization’s needs, and collective strength—from knowledge and ethical behavior, to mutual respect, empathy, imagination, and sense of community value. Time devoted to governance is managed efficiently and effectively while the experience of oversight reflects the joy of sustained impact on civic space and structure.

The size and composition of the board matches the development of the organization. The board is sufficiently independent, adequately represents the broad public interest, and possesses appropriate skills and other resources. During m.Arch’s formative period, the initial director is identifying the partners who are critical to achieving the firm’s objective: a multi-cultural, interdisciplinary practice for civic design.

Management Policies

Founding principles are embodied in implemented policies relating to executive compensation, conflicts of interest, investments, fundraising, documenting governance decisions, document retention and destruction, and whistleblower claims.

A. Compensation. The compensation of executives, officers, and directors is determined by persons who are knowledgeable in the area and who are disinterested financially, preferably for review and approval by "independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision" and "rely on the rebuttable presumption test of section 4958 of the Internal Revenue Code and Treasury Regulation section 53.4958-6 when determining compensation of its executives." Accounting practices report compensation accurately and completely, and appropriately withhold and deposit income and employment taxes with the IRS.

B. Conflict of Interest. The directors owe the organization a duty of loyalty. The board adopts and regularly evaluates a written conflict of interest policy to address potential conflicts of interest. The conflict of interest policy sample included with the Instructions to Form 1023 has been reviewed for this organization and adopted with minor edits.

C. Investments. In the event that the organization anticipates investing in joint ventures, for-profit entities, and complicated and sophisticated financial products or investments that require financial and investment expertise and, in some cases, the advice of outside investment advisors, written policies and procedures are to be considered, as required either by state law or by the organizational documents, and adopted as the governing body or certain other persons may need to oversee or approve major investments made by the organization.

D. Fundraising. Fundraising solicitations are to meet federal and state law requirements, solicitation materials are to be accurate, truthful, and candid, and policies are to be monitored. Reasonable costs are to be maintained and information provided to donors and the public.

E. Governing body minutes and records. Minutes of governing body meetings, and actions taken by written action or outside of meetings, are to be contemporaneously documented.

F. Document retention and destruction. Books and records that are relevant to the organization's tax exemption and its filings are required by the Internal Revenue Code to be maintained, and guidance from IRS Publication 4221, Compliance Guide for 501(c)(3) Tax-Exempt Organizations, is to be followed. Standards for document integrity, retention, and destruction include electronic-file-handling guidelines, backup procedures, archiving of documents, and regular check-ups of the reliability of the system.

G. Ethics and whistleblower policy. Ethical standards that promote the public good will be maintained, and employees shall report in confidence any suspected financial impropriety or misuse of the charity's resources. The board is to consider adopting and regularly

evaluating a code of ethics that describes behavior it wants to encourage and behavior it wants to discourage, to further a strong culture of legal compliance and ethical integrity.

Financial Statements As the organization finances develop substantial assets or revenue, outside accountants or independent auditors are likely to be involved in regularly receiving and reviewing up-to-date financial statements, any auditor's letters or finance and audit committee reports, including for compliance with the requirements of state law.

Form 990 reporting may be shared with the governing body and other internal governance or management officials, either prior to or after it is filed with the Internal Revenue Service.

In accordance with the Internal Revenue Code the Form 1023 exemption application, Form 990, and Form 990-T, will be available for public inspection. This process will be monitored for completeness and accuracy, financial documents made available to the public upon request, and consideration given to posting these documents, annual reports, and financial statements, on the public website.

## Conflict of Interest Policy

### Article I

#### Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### Article II

#### Definitions

##### 1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

##### 2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

### Article III

#### Procedures

##### 1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

##### 2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

##### 3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested



directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

#### **4. Violations of the Conflicts of Interest Policy**

**a.** If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

**b.** If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

#### **Article IV**

##### **Records of Proceedings**

The minutes of the governing board and all committees with board delegated powers shall contain:

**a.** The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

**b.** The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

#### **Article V**

##### **Compensation**

**a.** A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

**b.** A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

**c.** No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

#### **Article VI**

##### **Annual Statements**

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

**a.** Has received a copy of the conflicts of interest policy,

**b.** Has read and understands the policy,

**c.** Has agreed to comply with the policy, and

**d.** Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

#### **Article VII**

##### **Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

**a.** Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

#### **Article VIII**

##### **Use of Outside Experts**

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.