

NON-PROFIT CORPORATE BYLAWS

ARTICLE I

NAME

1.01 Name

The name of this corporation shall be Honoring of the Elders. The business of the corporation may be conducted as Honoring of the Elders, Honoring of the Elders Pow Wow or Honoring of the Elders Traditional Inter-Tribal Pow Wow.

ARTICLE II

DURATION

2.01 Duration

The period of duration of the corporation is perpetual.

ARTICLE III

PURPOSE

3.01 Purpose

Honoring of the Elders. is a non-profit corporation and shall be operated exclusively for religious, cultural, educational, social, charitable, and traditional values not political in nature for purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code.

Honoring of the Elders corporation is organized as a mutual benefit corporation for all purposes permitted under the state of Maine Title 13-B

Honoring of the Elders corporation purpose is to a educate, promote, and bridge the cultures, religions and traditional values of all American Indians AKA Native Americans or First Nations. Honoring of the Elders will coordinate Native American Inter-Tribal Pow wows.

To maximize our impact on current efforts, we may seek to collaborate with other non-profit organizations which fall under the 501(c) (3) section of the internal revenue code and are operated exclusively for educational and charitable purposes.

At times, per the discretion of the board of directors, we may provide volunteer opportunities which shall provide opportunities for involvement in said activities and programs in order to have a greater impact of our efforts.

3.02 What we are about

Honoring of the Elders will coordinate Pow Wows. Theses Pow Wows are a gathering of Inert-Tribal North American First Nations people who join in dancing, singing and drumming and other activities, and they are representing various tribes and styles. The Pow Wow is a time of preserving a rich heritage and keeping the traditional ways alive. It is for celebrating, sustaining and bridging the traditions of the Native American people. Pow wow activities are social, educational and recreational, but in many ways the activities have a deeper spiritual and religious significance. Honoring of the Elders Pow Wows will not have any political activities during its Pow Wows. We will not hold any competition. The public are welcome and encouraged to attend our Pow Wows for educational purposes, to foster an interest in Native American culture, craftwork, and dispel stereotypes .

Our mission is to build a strong Inter-Tribal Native American community that celebrates and sustains its traditions so that it reaches years into the future. It is about taking the values of yesterday and applying those values today, and using those values to benefit our children and grandchildren tomorrow.

It is up to us continue to learn and teach about what sustained our ancestors in their daily lives. Our children are

depending on us to give to them their cultural birthrights...the songs, dances, histories, spirituality and way of life that will enrich their lives which they in turn will pass onto their children.

3.03 How we continue our cultures

Speaking or learning to speak a tribal language, Attending Pow Wows or traditional ceremonies, Learning about Native American (First Nations) history, treaties and ways of life, learning traditional crafts, remembering our family histories, practice our tribal cultures and religion/spirituality, teach what you know about your tribal culture, and support our community by helping out and volunteering.

ARTICLE III POWERS

4.01 Powers

The corporation shall have the power directly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the charitable purposes, for which the corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The powers of the corporation may include, but not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

4.04 Nonprofit Status and Exempt Activities Limitation.

(a) Nonprofit Legal Status. Honoring of the Elders is a Maine non-profit for mutual benefit corporation, recognized as tax exempt under Section 501(c)(3) of the United States Internal Revenue Code. *Self-Declared 501(c)(3) Under I.R.C. § 508(c)(1).*

(b) Exempt Activities Limitation. Notwithstanding any other provision of these Bylaws, no director, officer, employee, member, volunteer or representative of this corporation shall take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as it now exists or may be amended, or by any organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as it now exists or may be amended.

No part of the net earnings of the corporation shall inure to the benefit or be distributable to any director, officer, member, volunteer or other private person, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.

(c) Distribution Upon Dissolution. Upon termination or dissolution of the Honoring of the Elders., any assets lawfully available for distribution shall be distributed to one (1) or more qualifying organizations described in Section 501(c)(3) of the 1986 Internal Revenue Code (or described in any corresponding provision of any successor statute) which organization or organizations have a charitable purpose which, at least generally, includes a purpose similar to the terminating or dissolving corporation.

The organization to receive the assets of the Honoring of the Elders. hereunder shall be selected in the discretion of a majority of the managing body of the corporation, and if its members cannot so agree, then the recipient organization shall be selected pursuant to a verified petition in equity filed in a court of proper jurisdiction against the Honoring of the Elders., by one (1) or more of its managing body which verified petition shall contain such statements as reasonably indicate the applicability of this section. The court upon a finding that this section is applicable shall select the qualifying organization or organizations to receive the assets to be distributed, giving preference if practicable to organizations located within the State of Montana.

In the event that the court shall find that this section is applicable but that there is no qualifying organization known to it which has a charitable purpose, which, at least generally, includes a purpose similar to the Honoring of the Elders., then the court shall direct the distribution of its assets lawfully available for distribution to the Treasurer of the State of Maine to be added to the general fund.

ARTICLE V

MEMBERSHIP

5.01 No Membership Classes

The corporation of Honoring of the Elders shall have no members who have any powers in the corporation, its properties and franchises. The corporation shall have no members who have any right to vote on behalf of the interests of the corporation, its properties and franchises.

5.02 Non -Voting Affiliates

The board of directors may approve classes of non-voting affiliates with rights, privileges, and obligations established by the board of directors. Affiliates may be individuals, businesses, and other organizations that seek to support the mission of the corporation. Only the board of directors shall have authority to admit any individual or organization as an affiliate, to recognize representatives of affiliates, and to make determinations as to affiliates' rights, privileges, and obligations. At no time shall affiliate information be shared with or sold to other organizations or groups without the affiliate's consent. At the discretion of the board of directors, affiliates may be given endorsement, recognition and media coverage at fund-raising activities, clinics, other events or on the corporation website. Affiliates have no voting rights, and are not members of the corporation.

ARTICLE VI

BOARD OF DIRECTORS

6.01 Number of Board of Directors

Honoring of the Elders shall have a board of directors consisting of 3 directors.

6.02 Powers

This Corporation shall have powers to the full extent allowed by law. All corporate powers shall be exercised and managed by the Board of Directors. The affairs and activities of Honoring of the Elders shall be managed by the direction of the Board of Directors directly or, if delegated, under the ultimate direction of the Board of Directors, except as otherwise provided by law.

6.03 Terms

There shall be no term limits for the board of directors

6.04 Qualifications and Election of Directors

If a member of Board the board of directors would like to resign. A new Director may be elected at a board meeting by the unanimous vote of the existing board of directors. In order to be eligible to serve as a director on the board of directors, the individual must be atleast18 years of age and has held a volunteer position as a project coordinator, or on the board of advisors.

6.05 Vacancies

The board of directors may fill vacancies due to the resignation or death subject to the maximum number of directors under these Bylaws.

(a) Unexpected Vacancies. Vacancies in the board of directors due to resignation or death shall be filled by a unanimous vote by the current board of directors.

6.06 Board of Directors Meetings.

(a) Regular Meetings. The board of directors shall have a minimum of three (3) regular meetings each calendar year at times and places fixed by the board of directors. Board of Directors meetings shall be held upon four (4) days notice by first-class mail, electronic mail, or fax transmission or forty-eight (48) hours if notice was by telephone. Notice of meetings shall specify the place, day, and hour of meeting. The purpose of the meeting need not be specified.

(b) Special Meetings. Special meetings of the board may be called by any member of the board of directors. A special meeting must be preceded by at least (48) hours notice to each director of the date, time, and place, but not the purpose, of the meeting.

(c) Waiver of Notice. Any director may waive notice of any meeting, in accordance with Maine law.

6.07 Informal Action By The Board of Directors

Any action required or permitted to be taken by the board of directors at a meeting may be taken without a meeting if consent in writing, setting forth the action so taken, shall be agreed upon by a unanimous consensus of the Board of Directors (a quorum). For purposes of this section an e-mail transmission from an e-mail address on record constitutes a valid writing. The intent of this provision is to allow the board of directors to use email to approve actions, as long as a unanimous consensus is given by all Board members (quorum of board members gives consent).

6.08 Manner of Acting.

(a) All of the directors must be present for the transaction of business at any meeting of the Board of Directors. No business shall be considered by the board at any meeting at which not all directors are present.

(b) Participation. Except as required otherwise by law, the Articles of Incorporation, or these Bylaws, directors may participate in a regular or special meeting through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting, including in person, internet video meeting or by telephonic conference call.

6.09 Compensation for Board Service

Directors shall receive no compensation for carrying out their duties as directors. The board may adopt policies providing for reasonable reimbursement of directors for expenses incurred in conjunction with carrying out board responsibilities, for example travel expenses to attend board meetings.

6.10 Compensation for Professional Services by Directors

Directors are not restricted from being remunerated for professional services provided to the corporation. Such remuneration shall be reasonable and fair to the corporation and must be reviewed and approved before hand with a unanimous vote by the Board of Directors, and must coincide with the Conflict of Interest policy and state law.

ARTICLE VII

Duties of the board of directors

There shall be three positions of the board of directors, consisting of a president, secretary and treasurer. Their duties are as follows:

7.01 Board President/CEO

The board president shall be the chief executive officer of the corporation. The board president shall generally supervise, direct, and manage the corporation. The President shall also lead the board of directors in performing its duties and responsibilities, including presiding at all meetings of the board of directors and shall perform all other duties incident to the office or properly required by the board of directors.

7.02 Secretary

The secretary shall keep or cause to be kept a record of minutes of all meetings and actions of directors and committees

of directors. The secretary shall send out meeting announcements to the Board of directors and committees and also The secretary shall distribute the agenda to each Board of directors and committees. The secretary shall be responsible for taking of minutes at all board meetings. The minutes of each meeting shall state the time and place that it was held and such other information as shall be necessary to determine the actions taken and whether the meeting was held in accordance with the law and these Bylaws. The secretary responsibilities include assuring that corporate records are maintained. The secretary shall have such other powers and perform such other duties as may be prescribed by the board of directors or the board president. The secretary may appoint, with approval of the board, a director to assist in performance of all or part of the duties of the secretary.

7.03 Treasurer

The treasurer shall be responsible for the oversight of the financial condition and affairs of the corporation. The treasurer shall oversee and keep the board informed of the financial condition of the corporation and of audit or financial review results. In conjunction with other directors the treasurer shall oversee budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the corporation, are made available to the board of directors on a timely basis or as may be required by the board of directors. The treasurer shall perform all duties properly required by the board of directors, the board president and the law. The treasurer shall make annual financial reports available to the public. The treasurer may appoint, with approval of the board a qualified fiscal agent or professional services to assist in performance of all or part of the duties of the treasurer.

ARTICLE VIII

Advisory Committee

8.01 Advisory Committee

Honoring of the Elders shall have an Advisory Committee that will provide guidance, advice and support to the resolutions adopted by all of the directors.

8.02 Number of Advisory Committee

Honoring of the Elders shall have an Advisory Committee consisting of no more than 7 Advisers.

8.03 Powers

The advisory committee shall have no corporate powers. The advisory committee shall be managed under the direction of the board of directors. The advisory committee is a non-governing body. The advisory committee may not exercise the authority of the Board of Directors to make decisions on behalf of the corporation.

8.04 Manner of Acting.

The Advisory Committee role will be to provide support to the Board of Directors in the way of guidance, advice and evaluating the activities of Honoring of the Elders. They shall be restricted to making recommendations to the Board of Directors. All decisions will be made by the Board of Directors.

8.05 Elections and Terms

Each Adviser shall be elected for a term of three years. They may be re-elected to serve consecutive terms.

8.06 Qualifications and Election of Advisory Committee

In order to be eligible to serve as on the Advisory Committee, the individual must be 25 years of age. The Advisory Committee may be elected at any board meeting by a unanimous vote of the existing board of directors. The election of Task Coordinators to replace those who have fulfilled their term of office shall take place in June of each year.

8.07 Compensation for Advisory Committee Services

Being part of the Advisory Committee is Volunteer. The advisory committee shall receive no compensation for carrying out their duties as an adviser. The Board of Directors may adopt policies providing for reasonable reimbursement of an Adviser for expenses incurred in conjunction with carrying out committee responsibilities, for example travel expenses to attend board meetings.

8.08 Compensation for Professional Services by a Advisory Committee

Advisers of Advisory Committee are not restricted from being remunerated for professional services provided to the corporation. Such remuneration shall be reasonable and fair to the corporation and must be reviewed and approved before hand with a unanimous vote by the Board of Directors, and must coincide with the Conflict of Interest policy and state law.

8.09 Meetings and Action of Advisory Committee

Meetings and action of the Advisory Committee shall be governed by and held and taken in accordance with, the provisions of Article VI 6.06 of these Bylaws concerning Board of Directors Meetings, with such changes in the context of those Bylaws as are necessary to substitute the Advisory Committee and its members for the board of directors and its members, except that the time for regular meetings of Advisory Committee may be determined either by resolution of the board of directors or by resolution of the Advisory Committee. Special meetings of the Advisory Committee may also be called by resolution of the board of directors. Notice of special meetings of Advisory Committee shall also be given to all members, who shall have the right to attend all meetings of the Advisory Committee. Minutes shall be kept of each meeting of any Advisory Committee and shall be filed with the corporate records. The board of directors may adopt rules for the governing of the Advisory Committee not inconsistent with the provision of these Bylaws.

ARTICLE IX

Task Coordinators

9.01 Task Coordinators

Honoring of the Elders shall have Volunteer Task Coordinators that will help synchronize the operations involved in the successful completion of a particular task under the direction of the board of directors.

9.02 Number of Task Coordinators

Honoring of the Elders shall have Task Coordinators consisting of no more than 10 Coordinators.

9.03 Task Coordinator Manner of Acting.

- (a)** Is in charge of coordinating an individual task. This person coordinates every thing involved with their particular task under the direction the the Board of Directors. They will create timetables and will monitor task actives, ensure that everyone who is working on a particular task they are volunteering for is on tack.
- (b)** Is responsible for recruiting and managing volunteer field workers for the particular task they have been elected to do.
- (c)** Meeting with the board of directors to understand all vital aspects of the particular task
- (d)** Ensuring that Volunteer field workers understand the scope of the task as well as what they are individually responsible for.

Upon Completion of Task

Make an after-completion assessment. What took place as planned and what did not. What worked and what did not.

9.04 Powers

Task Coordinators shall have no corporate powers. Task Coordinators shall be managed under the direction of the board of directors. A Task Coordinator may not exercise the authority of the Board of Directors to make decisions on behalf

of the corporation.

9.05 Elections and Terms

Each Task Coordinator shall be elected for a term of one year. They may be re-elected to serve consecutive terms.

9.06 Qualifications and Election of Task Coordinators

In order to be eligible to serve as a Task Coordinator, the individual must be 18 years of age. Task Coordinators may be elected at any board meeting by a unanimous vote of the existing board of directors. The election of Task Coordinators to replace those who have fulfilled their term of office shall take place in June of each year.

9.07 Vacancies

The board of directors may fill vacancies due to resignation, death, or removal of a project coordinator or may appoint new project coordinator to fill a previously unfilled position, subject to the maximum number of project coordinator under these Bylaws.

9.08 Removal of Task Coordinator

A project coordinator may be removed by a unanimous vote of the board of directors.

9.09 Meetings and Action of Task Coordinators

Meetings shall be governed by and held and taken in accordance with, the provisions of Article VI - 6.06 of these Bylaws concerning Board of Directors Meetings. Task Coordinators shall have the right to attend all meetings of the Board of Directors. The Board of Directors may adopt rules for the governing of the Task Coordinators not inconsistent with the provision of these Bylaws.

9.10 Compensation for Task Coordinator

Task Coordinators are volunteers and shall receive no compensation for carrying out their duties as a Task Coordinator. The board may adopt policies providing for reasonable reimbursement of Task Coordinators for per-approved expenses incurred in conjunction with carrying out a Task coordinators responsibilities, for example supplies needed to complete a task.

9.11 Compensation for Professional Services by a Task Coordinator

Task coordinators are not restricted from being remunerated for professional services provided to the corporation. Such remuneration shall be reasonable and fair to the corporation and must be reviewed and approved before hand with a unanimous vote by the Board of Directors, and must coincide with the Conflict of Interest policy and state law.

ARTICLE X

Field Workers

10.01 Field Workers

Honoring of the Elders shall have Volunteer Field Workers who assist and help a Task Coordinator in the successful completion of a particular task under the direction of the Board of Directors.

10.02 Number of Field Workers

Honoring of the Elders shall have as many Volunteer Field Workers as the Task Coordinators feels is necessary for successful completion of a particular task under the direction and approval of the Board of Directors.

10.03 Field Worker Manner of Acting.

Field Workers will assist and help a Task Coordinator in whatever manner is need, to the best of their ability, for the

successful completion of a particular task. They will mainly take direction from the Task Coordinator they are under and the Board of Directors.

10.04 Powers

Volunteer Field Workers shall have no corporate powers. Volunteer Field Workers shall be managed by a Task Coordinator under the direction of the Board of Directors.

10.05 Vacancies

Task Coordinators and the board of directors may fill vacancies. Task Coordinators or the board of directors may appoint new Field Workers to fill a previously unfilled position, at any time subject to the maximum number of project coordinator under these Bylaws.

10.06 Removal of Field Workers

A Field Worker may be removed by the Task Coordinator they are under or by a member of the board of directors.

10.07 Board of Directors Meetings.

Field Workers do not have to attend any of Board of Directors meeting.

10.10 Compensation for Field Workers

Field Workers are volunteers and shall receive no compensation for carrying out their duties as a Field Worker. The board may adopt policies providing for reasonable reimbursement of a Field Worker for per-approved expenses incurred in conjunction with carrying out a Field Workers responsibilities, for example supplies needed to complete a task.

ARTICLE XI

CONTRACTS, CHECKS, LOANS, INDEMNIFICATION AND RELATED MATTERS

11.01 Contracts and other Writings

Except as otherwise provided by resolution of the board of directors or board of directors policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the corporation shall be executed on its behalf by the treasurer, any other members of the board of directors, or any persons to whom the Board of directors has delegated authority to execute such documents in accordance with policies approved by the board.

11.02 Checks, Drafts

All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the corporation, shall be signed by a member of the board of directors of the corporation and in such manner as shall from time to time be determined by resolution of the board of directors.

11.03 Deposits

All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depository as the board may select.

11.04 Loans

No loans shall be contracted on behalf of the corporation and no evidence of indebtedness shall be issued in its name unless authorized by resolution of the board. Such authority may be general or confined to specific instances.

11.05 Gifts and Contributions

The Treasurer may accept on behalf of the Corporation any contribution, gift, bequest, or device as may be consistent

with the established purposes of the Corporation and as may be permitted by any applicable local, state, or federal law.

11.06 Indemnification

(a) Mandatory Indemnification. The corporation shall indemnify a director or former director, who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.

(b) Permissible Indemnification. The corporation shall indemnify a director or former director made a party to a proceeding because he or she is or was a director of the corporation, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.

(c) Advance for Expenses. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the board of directors in the specific case, upon receipt of (I) a written affirmation from the director, officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and (II) an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.

(d) Indemnification of Officers, Agents and Employees. An officer of the corporation who is not a director is entitled to mandatory indemnification under this article to the same extent as a director. The corporation may also indemnify and advance expenses to an employee or agent of the corporation who is not a director, consistent with Montana Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the board or by contract.

ARTICLE XII

MISCELLANEOUS

12.01 Books and Records

The corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its board of directors, a record of all actions taken by board of directors without a meeting, and a record of all actions taken by committees of the board. In addition, the corporation shall keep a copy of the corporation's Articles of Incorporation and Bylaws as amended to date.

12.02 Fiscal Year

The fiscal year of the corporation shall be from January 1 to December 31 of each year.

12.03 Conflict of Interest

The board shall adopt and periodically review a conflict of interest policy to protect the corporation's interest when it is contemplating any transaction or arrangement which may benefit any director, officer, employee, affiliate, or member of a committee with board-delegated powers.

12.05 Bylaw Amendment

These Bylaws may be amended, altered, repealed, or restated by a vote of the majority of the board of directors then in office at a meeting of the Board, provided, however,

(a) that no amendment shall be made to these Bylaws which would cause the corporation to cease to qualify as an exempt corporation under Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code and,

- (b) that an amendment does not affect the voting rights of directors. An amendment that does affect the voting rights of directors further requires ratification by a two-thirds (?) vote of a quorum of directors at a Board meeting.
- (c) that all amendments be consistent with the Articles of Incorporation.

ARTICLE XIII

DOCUMENT RETENTION POLICY

13.01 Purpose

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of Honoring of the Elders. records.

13.02 Policy

Section 1. General Guidelines. Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

From time to time, Honoring of the Elders. may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

Section 2. Exception for Litigation Relevant Documents. Honoring of the Elders. expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule: If you believe, or the Honoring of the Elders. informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

Section 3. Minimum Retention Periods for Specific Categories

(a) Corporate Documents. Corporate records include the corporation's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.

(b) Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.

(c) Employment Records/Personnel Records. State and federal statutes require the corporation to keep certain recruitment, employment and personnel information. The corporation should also keep personnel files that reflect performance reviews and any complaints brought against the corporation or individual employees and volunteers under applicable state and federal statutes. The corporation should also keep in the employee's personnel file all final memorandums and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.

(d) Board and Committee Materials. Meeting minutes should be retained in perpetuity in the corporation's minute

book. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the corporation.

(e) Press Releases/Public Filings. The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.

(f) Legal Files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.

(g) Marketing and Sales Documents. The corporation should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.

(h) Development/Intellectual Property and Trade Secrets. Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the corporation and are protected as a trade secret where the corporation:

(i) derives independent economic value from the secrecy of the information; and

(ii) has taken affirmative steps to keep the information confidential.

The corporation should keep all documents designated as containing trade secret information for at least the life of the trade secret.

(i) Contracts. Final, execution copies of all contracts entered into by the corporation should be retained. The corporation should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.

(j) Correspondence. Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.

(k) Banking and Accounting. Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.

(l) Insurance. Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.

(m) Audit Records. External audit reports should be kept permanently. Internal audit reports should be kept for three years.

Section 4. Electronic Mail. E-mail that needs to be saved should be either:

(i) printed in hard copy and kept in the appropriate file; or

(ii) downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

ARTICLE XIV

Transparency and Accountability

Disclosure of Financial Information With The General Public

14.01 Purpose

By making full and accurate information about its mission, activities, finances, and governance publicly available, Honoring of the Elders practices and encourages transparency and accountability to the general public. This policy will:

- (a) indicate which documents and materials produced by the corporation are presumptively open to staff and/or the public
- (b) indicate which documents and materials produced by the corporation are presumptively closed to staff and/or the public
- (c) specify the procedures whereby the open/closed status of documents and materials can be altered.

The details of this policy are as follow:

14.02 Financial and IRS documents (The form 1023 and the form 990)

Honoring of the Elders shall provide its Internal Revenue forms 990, 990-T, 1023 and 5227, bylaws, conflict of interest policy, and financial statements to the general public for inspection free of charge. *Under I.R.C. § 508(c)(1), a charitable organization that is not a private foundation and that has annual gross receipts normally \$5,000 or less is not required to file Form 1023 in order to be recognized by the IRS as a 501(c)(3) organization. A Self-Declared Organization must file an Annual Form 990-N E-Postcard with the IRS online.*

14.03 Means and Conditions of Disclosure

Honoring of the Elders shall make Available the aforementioned documents on its internet website to be viewed and inspected by the general public.

- (a) The documents shall be posted in a format that allows an individual using the Internet to access, download, view and print them in a manner that exactly reproduces the image of the document filed with the IRS (except information exempt from public disclosure requirements, such as contributor lists).
- (b) The website shall clearly inform readers that the document is available and provide instructions for downloading it.
- (c) Honoring of the Elders shall not charge a fee for downloading the information. Documents shall not be posted in a format that would require special computer hardware or software (other than software readily available to the public free of charge).
- (d) Honoring of the Elders shall inform anyone requesting the information where this information can be found, including the web address. This information must be provided immediately for in-person requests and within 7 days for mailed requests.

14.04 IRS Annual Information Returns (Form 990)

Honoring of the Elders shall submit the Form 990 or 990-N to its board of directors prior to the filing of the Form 990 or 990-N. While neither the approval of the Form 990/990-N or a review of the 990/990-N is required under Federal law, the corporation's Form 990/990-N shall be submitted to each member of the board of director's via (hard copy or email) before the Form 990 or 990-N is filed with the IRS.

14.05 Board

- (a) All board of directors meetings shall be open to the public except where the board passes a motion to make any specific portion confidential.
- (b) All board of directors meeting minutes shall be open to the public once accepted by the board of directors, except where the board passes a motion to make any specific portion confidential.

14.06 Staff/Volunteer Records

- (a) All staff/volunteer records shall be available for consultation by the staff/volunteer concerned or by their legal representatives.
- (b) No staff/volunteer records shall be made available to any person outside the corporation except the authorized governmental agencies.
- (c) Within the corporation, staff/volunteer records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that

(d) Staff/volunteer records shall be made available to the board when requested.

14.07 Donor Records

(a) All donor records shall be available for review by the board of directors and donors concerned or by their legal representatives.

(b) No donor records shall be made available to any other person outside the corporation except the authorized governmental agencies.

(c) Within the corporation, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors.

ARTICLE XV

CODES OF ETHICS AND WHISTLEBLOWER POLICY

15.01 Purpose

Honoring of the Elders requires and encourages directors, officers, staff, volunteers and representatives to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The directors, officers, staff, volunteers and representatives of the corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of Honoring of the Elders to adhere to all laws and regulations that apply to the corporation and the underlying purpose of this policy is to support the corporation's goal of legal compliance. The support of all corporate directors, officers, staff, volunteers and representatives is necessary to achieving compliance with various laws and regulations.

15.02 Reporting Violations

If any director, officer, staff, volunteer and representative reasonably believes that some policy, practice, or activity of Honoring of the Elders is in violation of law, a written complaint must be filed by that person with the board president.

15.03 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be viewed as a serious disciplinary offense.

15.04 Retaliation

Said person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of Honoring of the Elders and provides the Honoring of the Elders with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals that comply with this requirement.

Honoring of the Elders shall not retaliate against any director, officer, staff or employee who in good faith, has made a protest or raised a complaint against some practice of Honoring of the Elders or of another individual or entity with whom Honoring of the Elders has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

Honoring of the Elders shall not retaliate against any director, officer, staff, volunteer or representative who discloses or threatens to disclose to any activity, policy, or practice of Honoring of the Elders that the individual reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

15.05 Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

15.06 Handling of Reported Violations

The board president shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be promptly investigated by the board and its appointed committee and appropriate corrective action shall be taken if warranted by the investigation.

This policy shall be made available to all directors, officers, staff, volunteers and representatives and they shall have the opportunity to ask questions about the policy.

ARTICLE XVI
AMENDMENT OF Articles of Incorporation

16.01 Amendment

Any amendment to the Articles of Incorporation may be adopted by unanimous approval of the board of directors.

CERTIFICATE OF ADOPTION OF BYLAWS

The above stated Bylaws of Honoring of the Elders were approved by the Honoring of the Elders Board of Directors and constitute a complete copy of the Bylaws of the corporation.

Names of all the Board of Directors/Incorporators.

Aric R Junkins - President/CEO, Heather P. Bansil - Treasurer, Laurie Bonica - Secretary