

**Application for Recognition of Exemption  
 Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056

*Note: If exempt status is approved, this application will be open for public inspection.*

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Complete the Procedural Checklist on page 8 of the instructions.**

**Part I Identification of Applicant**

<b>1a</b> Full name of organization (as shown in organizing document)  Wellfield Botanic Gardens, Inc.		<b>2</b> Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.)  20 : 1642142
<b>1b</b> c/o Name (if applicable)  W. Earl Taylor		<b>3</b> Name and telephone number of person to be contacted if additional information is needed  Geoffrey K. Church, Esq. ( 574 ) 293-0681
<b>1c</b> Address (number and street)  101 South Main Street	Room/Suite	
<b>1d</b> City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3.  Elkhart, IN 46516		<b>4</b> Month the annual accounting period ends  June
<b>1e</b> Web site address		<b>5</b> Date incorporated or formed June 14, 2004
<b>7</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation.		<b>6</b> Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)
<b>8</b> Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see page 3 of the Specific Instructions).		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>9</b> Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		<input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

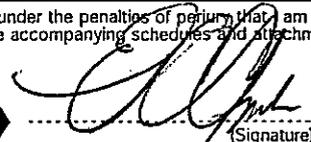
**10** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

- a  Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b  Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c  Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here

  
 (Signature)

Eric C. Amt, President  
 (Type or print name and title or authority of signer)

12-08-04  
 (Date)

**Part II** Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The Elkhart Rotary Club has undertaken as a community project to commemorate the 100th anniversary of the founding of Rotary International. The Wellfield's Garden Committee has identified the property for the Botanic Gardens as the existing Wellfield Trails, which is owned by the Parks Department of the City of Elkhart, Indiana. The Club, working with the Elkhart County Community Foundation, has formed Wellfield Botanic Gardens, Inc. and has committed to raise \$250,000 from its members as the initial funding for the corporation; the funds will be used to fund the preparation of the master plan for the Gardens. Of the \$250,000, it is estimated that \$150,000 will be used for the development of the Master Plan, project mock-up, and marketing, and the remaining \$100,000 for further marketing, start-up, organization costs and initial management of the project. The Elkhart Rotary Club has initiated its fundraising and raised over \$100,000. Representatives of the City of Elkhart have been involved in the project from its inception. A design team has been hired to prepare the master plan for the Botanic Gardens. The master plan will address the design (structures, plant display, fountains, sculptures and lighting), education (signage, labeling, tours, services, gallery displays and library) and types of plant collections. It is anticipated that the initial master plan will be completed in late 2004, and the construction of the Gardens will commence in 2005.

It is presently anticipated that the Gardens themselves will be built in phases over 10-15 years, with funds being raised from the community for each phase before construction starts. The total project cost over the 10-15 year period will be approximately \$8,000,000. A number of local governmental and social service agencies have offered assistance in the project and will assist in searching for grants.

Once the initial stages of the Gardens are completed, the Gardens will be open for use by the public. There will be an entrance fee for people touring the facilities which will be used to help with the maintenance and overhead costs for the Gardens. The project also anticipates having public areas which will be available for rent for private and public events (i.e. weddings, reunions, flea markets, art shows, etc.).

The project will also tie into other Elkhart parks so that there will be a continuous walking trail between various parks in Elkhart, utilizing portions of the Wellfield Botanic Gardens.

- 2 What are or will be the organization's sources of financial support? List in order of size.

The Corporation anticipates that its primary source of financial support will be gifts, grants and contributions from individuals, private foundations and other grant makers who wish to support the Corporation or the Supported Organizations' exempt programs and projects. In addition, the Corporation may receive gifts, grants and contributions from the Supported Organization, from other interested organizations and individuals, and from governmental units and the general public. The Corporation may also receive investment income.

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

The Corporation has not put a structured fundraising program into effect, other than the initial funding provided by the Elkhart Rotary Club. The Corporation anticipates that its funding will come primarily from the sources described in Exhibit "D", but it does anticipate soliciting contributions for each phase of the Garden as it is designed and construction is started. The Corporation does not have any solicitation materials at this time.

**Part II** Activities and Operational Information (Continued)

**4** Give the following information about the organization's governing body:

**a** Names, addresses, and titles of officers, directors, trustees, etc.  
See attached Exhibit "A")

**b** Annual compensation  
None

**c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
If "Yes," name those persons and explain the basis of their selection or appointment.

**d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See **Specific Instructions** for Part II, Line 4d, on page 3.)  Yes  No  
If "Yes," explain.  
See attached

**5** Does the organization control or is it controlled by any other organization?  Yes  No  
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?  Yes  No  
If either of these questions is answered "Yes," explain.

The Corporation is organized and operated exclusively to benefit, perform, and carry out the exclusively public, charitable, scientific, educational, and other exempt purposes of the Supported Organization. At all times, a majority of the Corporation's directors will be persons appointed or elected by the Foundation, a Supported Organization, or designated by their office or position with the Foundation.

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?  Yes  No  
If "Yes," explain fully and identify the other organizations involved.

The Corporation is negotiating for a long-term lease of approximately 34 acres from the City of Elkhart, Indiana, for all use as the Botanic Gardens. (See Item 10(a) of Part II below.)

The Elkhart Rotary Club has undertaken to form the Corporation and do the initial fundraising for it as the Club's Centennial project. (see Item 1 of Part 1 above)

**7** Is the organization financially accountable to any other organization?  Yes  No  
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

To the extent that the Elkhart County Community Foundation (the "Supported Organization") controls the Corporation by appointing a majority of the members of the Corporation's Board of Directors, the Corporation is financially accountable to the Supported Organization.



Attachment  
Part II 4d

John A. Goebel and Thomas J. Pletcher are substantial contributors to the Corporation. Messrs. Goebel and Pletcher also serve as directors of the Corporation. Messrs. Goebel and Pletcher are only two (2) of eleven (11) directors comprising the Corporation's Board of Directors. Accordingly, they do not have voting power, nor do they have veto power over actions of the Corporation's directors. Messrs. Goebel and Pletcher cannot directly or indirectly control the actions of the Corporation. Consequently, the Corporation satisfies the criteria set forth in Code section 509(a)(3)(C) and is not controlled directly or indirectly by one or more disqualified persons. Moreover, at no time will the voting power of the Corporation's disqualified persons be fifty percent (50%) or more of the total voting power of the Corporation's governing body, nor will any disqualified person have veto power over actions of the Corporation's governing body.

**Part II** Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."  
N/A

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? . . . .  Yes  No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? . . . .  Yes  No

b Is the organization a party to any leases? . . . .  Yes  No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

The Corporation is negotiating to lease approximately 34 acres of land from the City of Elkhart, Indiana, to use for the Gardens. While the terms have not been negotiated, we anticipate a long-term lease (99 years) with a minimal (\$100 per year) rent.

11 Is the organization a membership organization? . . . .  Yes  No

If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? . . . .  N/A  Yes  No  
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

There will be a chance for people to tour the Gardens. There is no current fee schedule. The charge will be determined after the initial phase(s) of the Gardens are completed and the Gardens are opened. The fee will be established by the Board of Directors.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? . . . .  N/A  Yes  No  
If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation? . . . .  Yes  No  
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? . . . .  Yes  No  
If "Yes," explain fully.

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed?  Yes  No  
If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed?  Yes  No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3?  Yes  No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed?  Yes  No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part III** Technical Requirements (Continued)

- 7 Is the organization a private foundation?  
 Yes (Answer question 8.)  
 No (Answer question 9 and proceed as instructed.)

- 8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?  
 Yes (Complete Schedule E.)  
 No

After answering question 8 on this line, go to line 14 on page 7.

- 9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |   |  |  |
|---|--|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A.)   | Sections 509(a)(1) and 170(b)(1)(A)(i)                       |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)   | Sections 509(a)(1) and 170(b)(1)(A)(ii)                      |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.)                                      | Sections 509(a)(1) and 170(b)(1)(A)(iii)                     |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).  | Sections 509(a)(1) and 170(b)(1)(A)(v)                       |
| e | <input checked="" type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.)  | Section 509(a)(3)  |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety.  | Section 509(a)(4)  |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit.  | Sections 509(a)(1) and 170(b)(1)(A)(iv)                      |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.  | Sections 509(a)(1) and 170(b)(1)(A)(vi)                      |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)  |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification.  | Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question 14. If you checked box g in question 9, go to questions 11 and 12. If you checked box h, i, or j, in question 9, go to question 10.

**Part III** Technical Requirements (Continued)

- 10** If you checked box **h, i, or j** in question 9, has the organization completed a tax year of at least 8 months?  
 **Yes**—Indicate whether you are requesting:  
 A definitive ruling. (Answer questions 11 through 14.)  
 An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)  
 **No**—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.
- 11** If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

- 12** If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:  
**a** Enter 2% of line 8, column (e), Total, of Part IV-A . . . . .  
**b** Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

- 13** If you are requesting a definitive ruling under section 509(a)(2), check here  and:  
**a** For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)  
**b** For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
	Is the organization a church? . . . . .		
Is the organization, or any part of it, a school? . . . . .		✓	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		✓	C
Is the organization a section 509(a)(3) supporting organization? . . . . .	✓		D
Is the organization a private operating foundation? . . . . .		✓	E
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		✓	F
Is the organization, or any part of it, a child care organization? . . . . .		✓	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .		✓	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .		✓	I

**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From ..... to	(b) .....	(c) .....	(d) .....	
<b>Revenue</b>	1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions), . . . . .					
	2 Membership fees received . .					
	3 Gross investment income (see instructions for definition) . .					
	4 Net income from organization's unrelated business activities not included on line 3 . . . . .					
	5 Tax revenues levied for and either paid to or spent on behalf of the organization . . . . .					
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . .	See Exhibit E for the proposed budgets for the taxable years 2005, 2006, and 2007 respectively				
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . .					
	8 Total (add lines 1 through 7)					
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22 . . . . .					
	10 Total (add lines 8 and 9) . .					
	11 Gain or loss from sale of capital assets (attach schedule) . .					
	12 Unusual grants . . . . .					
	13 Total revenue (add lines 10 through 12) . . . . .					
<b>Expenses</b>	14 Fundraising expenses . . . .					
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .					
	16 Disbursements to or for benefit of members (attach schedule) .					
	17 Compensation of officers, directors, and trustees (attach schedule) . . . . .					
	18 Other salaries and wages . .					
	19 Interest . . . . .					
	20 Occupancy (rent, utilities, etc.) .					
	21 Depreciation and depletion . .					
	22 Other (attach schedule) . . . .					
	23 Total expenses (add lines 14 through 22) . . . . .					
	24 Excess of revenue over expenses (line 13 minus line 23)					

**Part IV** Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date .....
<b>Assets</b>		
1	Cash . . . . . See Exhibit E . . . . .	1
2	Accounts receivable, net . . . . .	2
3	Inventories . . . . .	3
4	Bonds and notes receivable (attach schedule) . . . . .	4
5	Corporate stocks (attach schedule) . . . . .	5
6	Mortgage loans (attach schedule) . . . . .	6
7	Other investments (attach schedule) . . . . .	7
8	Depreciable and depletable assets (attach schedule) . . . . .	8
9	Land . . . . .	9
10	Other assets (attach schedule) . . . . .	10
11	<b>Total assets</b> (add lines 1 through 10) . . . . .	11
<b>Liabilities</b>		
12	Accounts payable . . . . .	12
13	Contributions, gifts, grants, etc., payable . . . . .	13
14	Mortgages and notes payable (attach schedule) . . . . .	14
15	Other liabilities (attach schedule) . . . . .	15
16	<b>Total liabilities</b> (add lines 12 through 15) . . . . .	16
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b> . . . . .	17
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	18

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation . . . . .

EXHIBIT E

Form 1023

page 8

Part IV Financial Data

A. Statement of Revenue & Expenses

	Current Tax Year	Next 6/30/2005	Next 6/30/2006	Total
1. Gifts, contributions, grants	\$75,000	\$275,000	\$700,000	\$1,050,000
2. Memberships			\$50,000	\$50,000
9. Memberships			\$5,000	\$5,000
13. Total Revenue	\$75,000	\$275,000	\$755,000	\$1,105,000
14. Fundraising Expenses		\$10,000	\$10,000	\$20,000
18. Other Salaries/Wages			\$25,000	\$25,000
22. Plants, materials, supplies Master Plan	\$50,000	\$75,000	\$625,000 \$75,000	\$625,000 \$200,000
23 Total Expenses:	\$50,000	\$85,000	\$735,000	\$870,000
24 Excess of revenue	\$25,000	\$190,000	\$20,000	\$235,000

Financial Data (Continued)

B. Balance Sheet 6-30-05

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1. Cash	\$25,000
11. Total Assets	\$25,000
17. Total fund balances	\$25,000
18. Total liabilities & fund balances:	\$25,000

### Schedule D. Section 509(a)(3) Supporting Organizations

1a Organizations supported by the applicant organization: Name and address of supported organization	b Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?
Elkhart County Community Foundation, Inc. 101 South Main Street Elkhart, IN 46516	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No

c If "No" for any of the organizations listed in 1a, explain.

2 Does the supported organization have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)?  Yes  No  
 If "Yes," attach: (a) a copy of its ruling or determination letter, and (b) an analysis of its revenue for the current year and the preceding 3 years. (Provide the financial data using the formats in Part IV-A (lines 1-13) and Part III (lines 11, 12, and 13).)

3 Does your organization's governing document indicate that the majority of its governing board is elected or appointed by the supported organizations?  Yes  No  
 If "Yes," skip to line 9.  
 If "No," you must answer the questions on lines 4 through 9.

4 Does your organization's governing document indicate the common supervision or control that it and the supported organizations share?  Yes  No  
 If "Yes," give the article and paragraph numbers. If "No," explain.

5 To what extent do the supported organizations have a significant voice in your organization's investment policies, in the making and timing of grants, and in otherwise directing the use of your organization's income or assets?

6 Does the mentioning of the supported organizations in your organization's governing instrument make it a trust that the supported organizations can enforce under state law and compel to make an accounting?  Yes  No  
 If "Yes," explain.

7a What percentage of your organization's income does it pay to each supported organization?

b What is the total annual income of each supported organization?

c How much does your organization contribute annually to each supported organization?

**Schedule D. Section 509(a)(3) Supporting Organizations (Continued)**

**8** To what extent does your organization conduct activities that would otherwise be carried on by the supported organizations? Explain why these activities would otherwise be carried on by the supported organizations.

**9** Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization that is not described in section 509(a)(1) or (2)? . . . . .  Yes  No  
If "Yes," explain.

**Instructions**

For an explanation of the types of organizations defined in section 509(a)(3) as being excluded from the definition of a private foundation, see Pub. 557, Chapter 3.

**Line 1**

List each organization that is supported by your organization and indicate in item 1b if the supported organization has received a letter recognizing exempt status as a section 501(c)(3) public charity as defined in section 509(a)(1) or 509(a)(2). If you answer "No" in 1b to any of the listed organizations, please explain in 1c.

**Line 3**

Your organization's governing document may be articles of incorporation, articles of association, constitution, trust indenture, or trust agreement.

**Line 9**

For a definition of a "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3 of the application's instructions.

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

DEPARTMENT OF THE TREASURY

Date: **JAN 18 2005**

WELLFIELD BOTANIC GARDENS INC  
C/O GEOFFREY K CHURCH  
BARNES & THORNBURG LLP  
121 W FRANKLIN ST STE 200  
ELKHART, IN 46516

Employer Identification Number:  
20-1642142  
DLN:  
17053349051014  
Contact Person:  
ZENIA LUK ID# 31522  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
JUNE 30  
Public Charity Status:  
509(a) (3)  
Form 990 Required:  
YES  
Effective Date of Exemption:  
JUNE 14, 2004  
Contribution Deductibility:  
YES

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

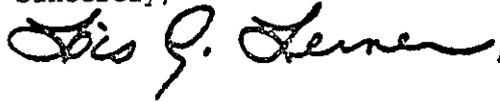
If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

Letter 947 (DO/CG)

WELLFIELD BOTANIC GARDENS INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Lois G. Lerner".

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)