

EXHIBIT 2

Formation and Organization

- What section of IRC section 501(c) governs the organization?
- If the NPO is a 501(c)(3), does it meet the organizational test and the operations test?
- Does the organization have any joint ventures with for-profit enterprises?
- Did the organization receive a determination letter from the IRS?
- Is the organization operating in accordance with its stated mission?
- Did the organization convert to a for-profit organization? If so, was the conversion done in a manner that sufficiently protects its charitable interests and assets?
- Do the organization's articles of incorporation have a dissolution clause, and is it in accordance with state and IRS rules?
- Has the organization filed articles of incorporation with the state?
- Has the organization filed required tax returns or information returns with the state?
- Has the organization complied with sales and use tax laws?
- If the organization conducts charitable gambling activities, has it registered with the state gambling board?
- Has the organization paid property taxes or obtained an exemption?