

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

OMB No. 1545-0056

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.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) Water For People		2 Employer identification number (If none, see instructions.) 84 : 1166148
1b c/o Name (if applicable) N/A	3 Name and telephone number of person to be contacted if additional information is needed Gary D. Thorud, Ph.D. (303) 794-7711	
1c Address (number, street, and room or suite no.) 6666 West Quincy Avenue	4 Month the annual accounting period ends December	
1d City or town, state, and ZIP code Denver, Colorado 80235		
5 Date incorporated or formed February 28, 1991	6 Activity codes (See instructions.) 179 351 560	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
9 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a Corporation— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws.
- b Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of your 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 your bylaws.

If you are 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 ▶

Gary D. Thorud

 (Signature)

Executive Director

 (Title or authority of signer)

July 12, 1991

 (Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

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 your organizational document.** Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: **(a)** a detailed description of the activity including its purpose; **(b)** when the activity was or will be initiated; and **(c)** where and by whom the activity will be conducted.

1. CHOLERA RESPONSE: (Ecuador) Everything WATER For PEOPLE (WFP) does in Ecuador will be with the knowledge that what we do can be replicated in other countries. WFP will work with the Cholera Commission and the Ministry of Health to implement the following programs by December 1, 1991.
 - a. Education: Work with nonprofit organizations like Christian Children's Fund (CCF) to train local people in how they can help themselves through clean water and better sanitation.
 - b. Water Purification: Provide a variety of water treatments to clean up existing water delivery systems. Also provide villages with water treatment methods to use in their homes.
 - c. Water and Sanitation Experts: Some of the finest water and sanitation experts will be assembled into teams to travel to Ecuador to evaluate needs, design systems to answer needs, implement programs.
 - d. Educational Materials: Provide local people with written materials for water and sanitation needs, design training materials for water authority personnel to improve their skills; design materials for experts to train NGO staff in water purification.
 - e. Transfer of Technology: Implement "sister-city/village" programs where Ecuadorians are brought to the U.S. water authorities to learn about improved techniques.
 - f. Sanitation: Work with the Ministry of Health in improving sanitation of local villages.
 - g. Provide Fresh Water: Where applicable, assume responsibility for digging wells or designing and/or improving local water delivery systems.
 - h. Training: Provide technical training for local water personnel to help them deliver fresh water.

(See Attachment For Continuation)

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

The primary source of support will be contributions.

See proposed budget (Part IV).

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.

1. Direct Mailing 2. Major Gifts 3. Corporate Gifts 4. Foundation Grants
5. Government Grants 6. Special Events 7. Association Gifts

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.

b Annual Compensation

1. Dr. Gary D. Thorud, Executive Director and Secretary
Water For People
6666 W. Quincy Avenue
Denver, CO 80235

\$80,000.00

(See Attached List For Additional Names)

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 the specific instructions for line 4d.) Yes No
If "Yes," explain.

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.

(See Attached Sheet For Explanation)

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 501(c)(3) organizations): (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.

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.

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."

Organization will utilize donated office furniture and office space. When funds become available, additional equipment may be purchased.

9a 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.

10 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 your 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) your members receive in exchange for their payment of dues?

11a 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 your current fee schedule.

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.

12 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 which it devotes or plans to devote to this activity.

13 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 you were created or formed? Yes No
If you answer "Yes," do not answer questions 2 through 6.

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: N/A

(a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;

(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 you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? Yes No N/A

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. **(See the Instructions before completing this item.)**

N/A

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your 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 you were formed? Yes No N/A

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 you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application. N/A

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, do you claim to be a private operating foundation?

- Yes (Complete Schedule E)
 No N/A

After answering this question, go to Part IV.

9 If you answer "No" to question 7, indicate the public charity classification you are 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
(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 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 checked="" 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"/> We are a publicly supported organization but are not sure whether we
meet the public support test of block (h) or block (i). We would like the
Internal Revenue Service 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), go to question 10.

Part III Technical Requirements (Continued)

- 10** If you checked box (h), (i), or (j) in question 9, have you 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 2 Forms 872-C completed and signed.)
 No—**You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.**
- 11** If the organization received any unusual grants during any of the tax years shown in Part IV-A, 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) 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 you 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.”
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?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization an operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a “for profit” institution?		X	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.

See Attached Schedules

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) 19	(c) 19	(d) 19	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see 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)				
	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				
	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)				
Expenses	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
Assets		
1	Cash	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	Total assets (add lines 1 through 10)	11
Liabilities		
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	Total liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18

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

2. EDUCATION/TRAINING: (Poland) Implement training program for model village water authority. Bring in technical experts to evaluate needs and to design program to improve quality of water.
3. TECHNICAL EXPERTISE Recruit skilled water and sanitation volunteer experts from across America to serve "on call" for the following:
 - a. Service on WFP projects in designated countries.
 - b. Service on projects operated by other nonprofit organizations where water expertise is required.
 - c. International disaster teams located around the world who provide their expertise on water and sanitation on site.

Thousands of water and sanitation experts will now have a central focal point for volunteering their services. Utilities across America will be able to train lesser developed country personnel in better water and sanitation programs. Other U.S. nonprofits will be able to improve their service programs through utilization of WFP volunteers.

All project operations and activities will be managed and supervised from WFP's headquarters in Denver, Colorado.

WFP, through its efforts to provide potable drinking water to needy citizens in the lesser developed nations of the world, will foster a new spirit of international cooperation and goodwill.

Form 1023 (Attachment)
Part II (4)(a-b) Continued

<u>Names, addresses, and titles of officers, directors, trustees, etc.</u>	<u>b. Annual Compensation</u>
2. Mr. Kenneth J. Miller, Chair of the Board of Directors CH2M Hill Consulting Engineers P.O. Box 22508 Denver, CO 80222	N/A
3. Mr. Merrill L. Bingham, P.E., Director Provo City Corporation 1377 South 350 East Provo, UT 84606	N/A
4. Mr. Carl R. Doran, Director Ford Meter Box Company P.O. Box 443 Wabash, IN 46992	N/A
5. Mr. Paul C. Dreyer, Director Camp, Dresser & McKee One Cambridge Center Cambridge, MA 02142	N/A
6. Mr. Charles C. Johnson, Jr., Director 6705 Kenhill Road Bethesda, MD 20817	N/A
7. Mr. James V. LaFrankie, Director American Water Works Co., Inc. 1025 Laurel Oak Road P.O. Box 1770 Voorhees, NJ 08043	N/A
8. Mr. William J. Nagle, Director 116 Gibbon Street Alexandria, VA 22314	N/A
9. Ms. Carolyn H. Olsen, Director Dept. of Water & Pollution 55 Trinity Avenue, Suite 5850 Atlanta, GA 30335-0328	N/A
10. Mr. Horst Otterstetter, Director Pan American Health Organization 525 23rd Street, N.W. Washington, DC 20037	N/A
11. Mr. J. Carlo Rietveld, Director 5305 Falmouth Road Bethesda, MD 20816	N/A
12. Dr. J. Edward Singley, Director J.M.Montgomery Engineers 1020 N.W. 23rd Avenue, Suite D Gainesville, FL 32609	N/A
13. Mr. J. Ellis Turner, Director WASH Operations Center 1611 N. Kent Street, Room 1002 Arlington, VA 22209	N/A

Form 1023 (Attachment)
Part II (5)

WFP has received a donation of funds, office furniture and office space from the American Water Works Association (AWWA), which is also headquartered in Denver, Colorado.

AWWA, a non-profit (501(c)(3)) corporation, founded 110 years ago, is the largest and most respected drinking water scientific and educational association in the world.

Although AWWA and WFP are separate and distinct non-profit organizations, the President of AWWA, who automatically becomes a member of the AWWA board of directors during his/her one year term, will also serve as an ex-officio voting member of the WFP board of directors. In addition, the President-Elect of AWWA, possesses the authority to appoint individuals to the WFP board of directors. Certain of these individuals might also serve as members of AWWA's board of directors, at any given point in time.

The WFP By-Laws, which have been attached to this Form 1023, describe the composition of the WFP board of directors, and the scope of the appointment authority provided to the President-Elect of AWWA.

WATER For PEOPLE

BUDGET F/Y: 1991

INCOME:

Direct Mail Solicitation	\$ 20,000.00
Wills/Bequests	3,000.00
Major Gifts	20,000.00
Interest	1,000.00
Foundations	10,000.00
Government	50,000.00
Corporate	25,000.00
Associations	100,000.00
Special Gifts	50,000.00
Special Events	<u>25,000.00</u>
Total Income	\$304,000.00

EXPENSE:

Salaries	\$ 40,000.00*
Payroll Taxes/Benefits	3,000.00
Professional Services	5,000.00
Temporary Help	
Equipment	2,000.00
Office Supplies	300.00
Telephone	3,000.00
Shipping	200.00
Bank Charges	100.00
Dues/Subscriptions	100.00
Travel	2,000.00
Board Expenses	1,000.00
Printing	10,000.00
Postage	3,000.00
Program Services	<u>230,000.00</u>
Total Expense	\$299,700.00
Balance	\$ 4,300.00

*Represents one-half of Executive Director's Annual Salary.

WATER For PEOPLE

BUDGET F/Y: 1992

INCOME:

Direct Mail Solicitation	\$ 75,000.00
Wills/Bequests	5,000.00
Major Gifts	75,000.00
Interest	2,000.00
Foundations	75,000.00
Government	100,000.00
Corporate	50,000.00
Associations	150,000.00
Special Gifts	100,000.00
Special Events	<u>35,000.00</u>
Total Income	\$667,000.00

EXPENSE:

Salaries	\$105,000.00
Payroll Taxes/Benefits	7,000.00
Professional Services	20,000.00
Temporary Help	10,000.00
Equipment	3,000.00
Office Supplies	500.00
Telephone	6,000.00
Shipping	400.00
Bank Charges	300.00
Dues/Subscriptions	400.00
Travel	6,000.00
Board Expenses	2,000.00
Printing	25,000.00
Postage	7,000.00
Program Services	<u>465,000.00</u>
Total Expense	\$657,600.00
Balance	\$ 9,400.00

Form **872-C**

(Revised 9-90)

Department of the Treasury
Internal Revenue Service

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with Form
1023. Submit in
duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Water For People

(Exact legal name of organization as shown in organizing document)

6666 West Quincy Avenue, Denver, CO 80235

(Number, street, city or town, state, and ZIP code)

} and the District Director of
Internal Revenue, or
Assistant Commissioner
(Employee Plans and
Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year December 31, 1991
(Month, day, and year)

Name of organization (as shown in organizing document) Water For People	Date July 12, 1991
Officer or trustee having authority to sign Signature ► <i>Gary D. Howard</i>	
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ►

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.

Power of Attorney and Declaration of Representative

▶ For Paperwork Reduction and Privacy Act Notice, see the instructions.

Part I Power of Attorney

1 Taxpayer Information Taxpayer name(s) and address (Please type or print.) <div style="text-align: center;"> Water for People 666 West Quincy Avenue Denver, Colorado 80235 </div>	Social security number(s) <hr style="width: 100%;"/> <hr style="width: 100%;"/> Daytime telephone number (303) 794-7711	Employer identification number <div style="text-align: center;">84-1166148</div> Plan number (if applicable) <div style="text-align: center;">N/A</div>
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Please type or print.) Name and address Philip J. Sweeney, III c/o Reasoner, Davis & Fox 888-17th St., N.W., Suite 800 Washington, D.C. 20006	CAF No. 5000-34605R..... Telephone No. (202) 463-8282..... Fax No. (202) 659-8285..... Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address James Bremer c/o Reasoner, Davis & Fox 888-17th St., N.W., Suite 800 Washington, D.C. 20006	CAF No. 2605-03337R..... Telephone No. (202) 463-8282..... Fax No. (202) 659-8285..... Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address	CAF No. Telephone No. () Fax No. () Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax Matters Type of Tax (Income, Employment, Excise, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
Obtain exemption determination letter under Sections 501(c)(3) and 509(a).	Form 1023	

4 Specific Use Not Recorded on Centralized Authorization File (CAF).—If the power of attorney is for a specific use not recorded on CAF, please check this box. (See the instructions for *Specific Use Not Recorded on CAF* on page 4.)

5 Acts Authorized.—The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks or the power to sign certain returns. (See instructions.)
 List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner/person of a partnership or S corporation is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

6 Receipt of Refund Checks.—If you want to authorize a representative named in line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

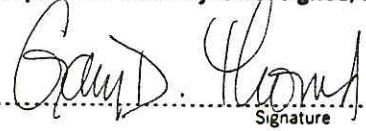
Name of representative to receive refund check(s) ▶ _____

- 7 Notices and Communications.**—Notices and other written communications will be sent to the first representative listed in line 2.
- a If you want the second representative listed to receive such notices and communications, check this box
 - b If you do not want any notices or communications sent to your representative, check this box
- 8 Retention/Revocation of Prior Power(s) of Attorney.**—The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the **same** tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of Taxpayer(s).—If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ If this power of attorney is not signed, it will be returned.


 Signature _____ July 12, 1991 _____ Executive Director
 Date Title (if applicable)
 Gary D. Thorud, Ph.D.
 Print Name

 Signature Date Title (if applicable)

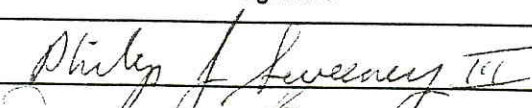
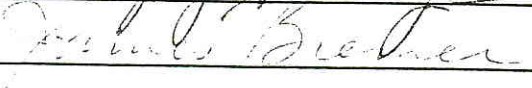
 Print Name

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(a)(7) of Treasury Department Circular No. 230.

▶ If this power of attorney is not signed, it will be returned.

Designation — Insert above letter (a-h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date
a.	D.C., Va.		7/11/91
a.	D.C.		7/11/91

**User Fee for Exempt Organization
 Determination Letter Request**
 ▶ Attach this form to determination letter application.
 (Form 8718 is NOT a determination letter application)

1 Name of organization
 Water For People

- 2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the amount of the indicated fee):
- a Initial request for an exempt organization determination letter (do NOT use for a pension plan determination letter) by an organization whose annual gross receipts have not exceeded (or are not expected to exceed) \$10,000, averaged over the preceding four taxable years, or new organizations which anticipate annual gross receipts averaging not more than \$10,000 during their first four years. If you check this box you must complete the income certification below. \$ 150

Certification

I hereby certify that the annual gross receipts of _____ (enter name of organization) have not exceeded (or are not expected to exceed) \$10,000, averaged over the preceding four (or the first four) years of operation.

Signature ▶ _____ Title _____

- b Initial request for an exempt organization determination letter (do NOT use for a pension plan determination letter) by an organization whose annual gross receipts have exceeded (or are expected to exceed) \$10,000, averaged over the preceding four taxable years, or a new organization which anticipates annual gross receipts averaging more than \$10,000 during their first four years. \$ 375
- c Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity. \$ 200
- d Group exemption letters. \$ 500

Instructions

The Omnibus Budget Reconciliation Act of 1990 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter,

be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

If entity is in this IRS District	Send fee and request for determination letter to this address	
▼	▼	
Albany, Augusta, Boston, Brooklyn, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202	Albuquerque, Austin, Cheyenne, Dallas, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203	Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans Internal Revenue Service EP/EO Division P.O. Box 941 Atlanta, GA 30370
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201	Anchorage, Boise, Las Vegas, Los Angeles, Honolulu, Portland, Laguna Niguel, San Jose, Seattle Internal Revenue Service EO Application Receiving Room 5127, P. O. Box 486 Los Angeles, CA 90053-0486
		Sacramento, San Francisco Internal Revenue Service EO Application Receiving Stop SF 4446 P. O. Box 36001 San Francisco, CA 94102
		Aberdeen, Chicago, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

Attach Check or Money Order Here

Form 1023 (Attachment to By-Laws of Water For People)

The original By-Laws of Water For People (WFP) were amended by the WFP Board of Directors at their meeting held on June 27, 1991.

The By-Laws have been amended as follows:

Article XII (Amendment of By-Laws) remains intact but has now become Article XIV.

Article XII regarding Pluralism and Diversity, and Article XIII, regarding Conflicts of Interest, have been added to the By-Laws. Copies of both new Articles are attached hereto.