

STATE OF MICHIGAN
IN THE 42nd CIRCUIT COURT FOR THE COUNTY OF MIDLAND

HERON COVE ASSOCIATION, et al,

Case No. 24-2751-AA

Appellants,

Hon. Stephen P. Carras

v.

MIDLAND COUNTY BOARD OF
COMMISSIONERS, and GLADWIN
COUNTY BOARD OF
COMMISSIONERS, and FOUR LAKES
TASK FORCE

Appellees.

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APPELLANTS' MOTION FOR DISQUALIFICATION

Appellants, through their counsel, FOSTER, SWIFT, COLLINS & SMITH, P.C., move the Court for disqualification under MCR 2.003(C)(1)(b), and state as follows:

1. This appeal from the February 6, 2024 decisions of the Midland and Gladwin County Boards of Commissioners to approve the 5-year operation and maintenance and 40-year capital assessment rolls for the Four Lakes Special Assessment District is assigned to Chief Judge Stephen P. Carras.
2. In 2019, Appellee Midland County and Appellee Gladwin County, through their delegated authority, Appellee Four Lakes Task Force, petitioned the Midland and Gladwin Circuit Courts to set a normal lake level for Secord, Smallwood, Sanford, and Wixom Lakes (the "Four Lakes"), and to approve the boundaries of a special assessment district, pursuant to

Part 307 of the Natural Resources and Environmental Protection Act, Act 451 of 1994, as amended, MCL 307.30701 *et seq.*

3. Tragically, in May 2020, the Edenville Dam failed and the Sanford Dam overflowed, resulting in devastating floods. Appellees' objective shifted to rebuilding the Secord, Smallwood, Sanford, and Edenville Dams, and to restoring the Four Lakes.
4. Chief Judge Carras has presided over Appellees' efforts under Part 307 since the petitions to determine normal lake levels were filed in 2019, in both Midland and Gladwin Circuit Courts (the latter after assignment from the Supreme Court Administrative Office).
5. Appellants claimed this on February 20, 2024, within the statutory period following the February 6, 2024, approvals of the 5-year operation and maintenance and 40-year capital assessment rolls for the Four Lakes Special Assessment District.
6. Since that time, Appellees have issued numerous public statements denouncing the appeal. Appellees represent to the public that the appeal has halted construction efforts and slows down or even threatens completely the restoration of the Four Lakes.
7. On or about March 7, 2024, through ordinary diligence and reasonable efforts, Appellants discovered that Chief Judge Carras is a trustee of the Herbert H. and Grace A. Dow Foundation (the "Foundation").
8. Also on or about March 7, 2024, through ordinary diligence and reasonable efforts, Appellants discovered that the Foundation is a "corporate sponsor" of the Four Lakes Task Force.
9. Appellants to date have discovered that the Foundation has donated at least \$1 million to efforts supporting the Four Lakes Task Force.
10. Under MCR 2.003(C)(1)(b), "Disqualification of a judge is warranted for reasons that include. . .[t]he judge, based on objective and reasonable perceptions, has either (i) a serious risk of actual bias impacting the due process rights of a party as enunciated in *Caperton v Massey*, [556 US 868]; 129 S Ct 2252; 173 L Ed 2d 1208 (2009), or (ii) has failed to adhere to the appearance of impropriety standard set forth in Canon 2 of the Michigan Code of Judicial Conduct."
11. Chief Judge Carras' position as trustee of the Foundation, a corporate sponsor of the Four Lakes Task Force, and Appellees' statements that the appeal may prevent the Four Lakes from being restored, raises an objective and reasonable perception that there is a serious risk of actual bias impacting Appellants' due process rights under *Caperton* and that there is an objective and reasonable perception of an appearance of impropriety.
12. This objective and reasonable perception warrants Chief Judge Carras' disqualification in this matter.

WHEREFORE, for these reasons and the reasons stated in the accompanying brief and affidavit, Appellants respectfully request that Chief Judge Carras be disqualified from this appeal.

FOSTER, SWIFT, COLLINS & SMITH, P.C.



Dated: March 13, 2023

By: _____

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AFFIDAVIT OF MICHAEL D. HOMIER

STATE OF MICHIGAN)

) ss.

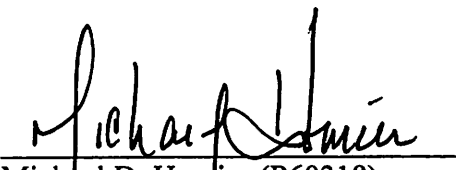
COUNTY OF KENT)

Michael D. Homier, being duly sworn, states:

1. I am an attorney for Appellants in the instant appeal.
2. I have been an attorney for about 25 years.

3. I have never, until now, moved for disqualification of a judicial officer. I do so now only reluctantly.
4. Under MCR 2.003(D)(2), a party moving for disqualification must include all grounds for disqualification known at the time of the motion is filed and an accompanying affidavit.
5. Pursuant to MCR 2.003(C)(1)(b), and following diligent review of publicly available records, Chief Judge Carras should be disqualified and/or recuse himself from this matter for the following reasons:
 - a. Chief Judge Carras is a trustee of the Herbert H. and Grace A. Dow Foundation (the "Foundation").
 - b. According to the Four Lakes Task Force, the Foundation is a "corporate sponsor" of the Four Lakes Task Force and is "supportive of its efforts."
 - c. The Four Lakes Task Force has condemned Appellants' exercise of their right to appeal the underlying matters in this case as a threat to the completion of the planned new dams that are designed to restore Sanford, Smallwood, Secord, and Wixom Lakes.
 - d. Chief Judge Carras is therefore presiding over an appeal that, according to the Four Lakes Task Force, threatens the feasibility of a project that the Foundation, of which Judge Carras is a trustee, has publicly and financially supported.
 - e. Any and/or all additional grounds referenced in or expounded upon the accompanying motion and brief.
 - f. Chief Judge Carras' continued involvement in this appeal, combined with public statements made by Appellees, presents an objective and reasonable perception that there exists a serious risk of actual bias impacting the due process rights of a party as enunciated in *Caperton v Massey*, [556 US 868]; 129 S Ct 2252; 173 L Ed 2d 1208 (2009), or (ii) has failed to adhere to the appearance of impropriety standard set forth in Canon 2 of the Michigan Code of Judicial Conduct." See MCR 2.003(C)(1)(b).
6. Counsel for Appellants learned of the grounds for disqualification and/or recusal in the course of reasonable efforts and ordinary diligence on or about March 7, 2024.
7. If called upon to testify, I would testify to all of the above.
8. Further Affiant sayeth naught.

Dated: 3/13/2024


Michael D. Homier (P60318)
Attorney for Appellants

The foregoing instrument was acknowledged before me, a notary public, this 13th date of March, 2024, by Amanda Spendlove in Kent County, Michigan.

AMANDA L. SPENDLOVE
NOTARY PUBLIC - STATE OF MICHIGAN
COUNTY OF KENT
My Commission Expires March 8, 2029
Acting in the County of Kent

Amanda Spendlove
_____, Notary Public
Kent County, Michigan
Acting in Kent County, Michigan
My Commission Expires: 3/8/29

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**APPELLANTS' BRIEF IN SUPPORT OF
MOTION FOR DISQUALIFICATION**

Statement of Facts

This administrative appeal arises from the February 6, 2024 decisions of the Midland County Board of Commissioners and the Gladwin County Board of Commissioners approving the 5-year operation and maintenance special assessment rolls and the 40-year capital improvement special assessment rolls for the Four Lakes Special Assessment District, which are intended to

fund a project to restore Wixom Lake, Sanford Lake, Smallwood Laake, and Secord Lake (collectively the “Four Lakes”) following the failure of the Edenville Dam.

Background

The Appellee Counties originally filed petitions, through their delegated authority, Appellee Four Lakes Task Forces (FLTF), to establish normal lake levels for the Four Lakes and confirm the boundaries of the Four Lakes Special Assessment District (the District) in 2019. These proceedings, brought under Part 307 of the Natural Resources and Environmental Protection Act, Act 451 of 1994, as amended, MCL 307.30701 *et seq.*, in both Midland and Gladwin Counties, have been assigned to Chief Judge Stephen P. Carras (in Gladwin County by order of the State Court Administrative Office). Chief Judge Carras eventually approved the petitions and confirmed the boundaries of the District. (Record Tab #2, Order Setting Normal Lake Levels for Sanford Lake, Wixom Lake, Smallwood Lake and Secord Lake and Confirming the Four Lakes Special Assessment District Boundaries, 1-4.)

FLTF then “proceeded to design, obtain necessary permits and construct the Lake Level Project which, due to the complexity and state dam safety requirements, was to be completed in phases over multiple years.” The total cost of the project, according to Appellees, is \$399,700,000. (Appellees’ Brief in Support of Motion to Expedite, 3/11/2024, 4.)

Construction of the Dams began sometime in 2022. On its website, FLTF has provided summaries and photos of the progress of construction at the Secord and Smallwood Dams in the “16 months” prior to February 2024.¹

¹ Four Lakes Task Force, February 14, 2024, “State of Construction on Northern Dams,” <https://www.four-lakes-taskforce-mi.com/updates/photos-show-progress-on-secord-and-smallwood>.

On January 15, 2024, FLTF held a (required) public hearing regarding the capital special assessment roll and the 2025-2029 operations and maintenance special assessment roll (Record Tab #18 Minutes, 1-3; Tab #19 Hearing Transcript). On February 6, 2024, the Counties approved the capital and operations and maintenance special assessment rolls (Tab #32 Midland County 2/6/2024 Resolution Approving Special Assessment Rolls; Tab #33 Gladwin County 2/6/2024 Resolution Approving Special Assessment Rolls). The Counties also approved the financing plan, which provides that an aggregate principal not to exceed \$217,700,000 may be secured by and payable from the collection of the special assessments (Tab #30 Midland County 2/6/2024 Resolution Approving Financing Plan; Tab #31 Gladwin County 2/6/2024 Resolution Approving Financing Plan).

On February 20, 2024, Appellants claimed an appeal of the Counties' decisions. Appellants filed an amended claim of appeal on February 21, 2024.

Funding

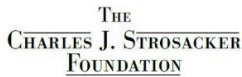
In addition to the District, the FLTF has various funding sources to fulfill its duties and obligations. It has successfully obtained \$182,000,000 in grants. Much of this grant money has been appropriated by the State of Michigan. (Tab #10, FLTF 12/21/2023 Capital Assessment Memo, 4.) Some of it has come from private individuals and entities.

One of the FLTF's "corporate sponsors" is the Herbert H. and Grace A. Dow Foundation, as seen in the image below from the FLTF's website:²

² Four Lakes Task Force, "Our Donors," <https://www.four-lakes-taskforce-mi.com/our-donors.html> (accessed March 12, 2024).



CORPORATE AND FOUNDATION ENGAGEMENT



Based on the information available to Appellants at this time the amount the Dow Foundation has donated the “Sanford Lake Preservation Association” is \$1,000,000 (Exhibit 1; Foundation 2022 Grants and Pledges Awarded). On its website, the FLTF simply states that “the Dow Foundation has donated to our efforts.”

Chief Judge Carras is a Trustee of the Dow Foundation, as seen here in the image below, taken from the Foundation’s website:³

BOARD OF TRUSTEES

Officers and Trustees:

Ruth A. Doan, President
 Michael L. Dow, Vice President
 Willard A. Mott, Treasurer
 Diane Hullet, Secretary

Trustees:

Stephen P. Carras
 James Fitterling
 Alden Lee Hanson
 Bonnie Buchanan Matheson
 Suzanna McCuan
 Lilla Y. M. Ohrstrom
 Sarah Opperman
 Stephanie R. Scheets
 Macauley Whiting, Jr.

Associate Trustees:

Grace Hilliard
 Maximilian O'Hare

³ The Herbet H. and Grace A. Dow Foundation, “Board of Trustees,” <https://hgdowfdn.org/trustees/> (accessed March 12, 2024) (Exhibit 2, Foundation Tax Form).

Argument

Appellants bring this motion reluctantly and with the intent to preserve the public's perception of the integrity of the judiciary and safeguard against objective and reasonable perceptions of a serious risk of actual bias impacting their due-process rights or an appearance of impropriety. This motion is not a personal attack on Chief Judge Carras but is instead an attempt to protect the institution that is the judiciary. This motion is not filed with intent to delay these proceedings.

Under MCR 2.003(C)(1)(b), “Disqualification of a judge is warranted for reasons that include. . .[t]he judge, based on objective and reasonable perceptions, has either (i) a serious risk of actual bias impacting the due process rights of a party as enunciated in *Caperton v Massey*, [556 US 868]; 129 S Ct 2252; 173 L Ed 2d 1208 (2009), or (ii) has failed to adhere to the appearance of impropriety standard set forth in Canon 2 of the Michigan Code of Judicial Conduct.” Canon 2 states in part that “[a] judge must avoid all impropriety and the appearance of impropriety.” Paragraph B of Canon 2 states in part that, “[a]t all times, the conduct and manner of a judge should promote public confidence in the integrity and impartiality of the judiciary.”

The restoration of the Four Lakes is a huge undertaking with a potentially tremendous impact on the region.⁴ On its website, the FLTF states:

- “The economic impact of the lakes reaches far beyond the shorelines to impact greater Midland and Gladwin counties, Saginaw County and further downstream in the Saginaw Bay watershed.”
- “The Gladwin County population increased by nearly 40,000 people during the summer months making these lakes a large economic driver.”

⁴ Four Lakes Task Force, “Why Donate,” <<https://www.four-lakes-taskforce-mi.com/why-donate.html>> (accessed March 12, 2024).

- “Local restaurants, marinas, hotels, shopping centers and other businesses depend on the strong economy that has existed in this region for decades because of the thriving lakes.”
- “These lakes bring thousands of people to their waters every year for recreation and are some of the best fisheries in the state.”

Appellants have a statutory right to appeal the special assessment rolls under Part 307. MCL 324.30714(4). Yet the FLTF in its public statements has condemned Appellants’ exercise of their rights and has repeatedly stated that this appeal may delay or even prevent the restoration of the Four Lakes. Dave Kepler, FLTF President, is quoted stating:

- “This appeal has impacted FLTF’s plan to acquire financing in June, and it is uncertain when or if we can issue bonds to proceed with the construction to complete the project.”
- “[N]o damn can be fully restored unless this issue of the appeal is resolved.”
- “[W]e are on hold for the foreseeable future on if and when the lakes will be restored.”⁵

This pressure campaign by FLTF has caused some members of the Heron Cove Association to drop their membership. Many others receive harassment from neighbors and family members who believe Appellees’ statements that the present appeal may prevent the restoration of the Four Lakes.

As a trustee of the Foundation, Chief Judge Carras has a fiduciary duty and a duty of loyalty to the Foundation. From materials Appellants have been able to gather to date, the Foundation has

⁵ Four Lakes Task Force, March 4, 2024, “Dam Restoration Suspension Timeline,” <https://www.four-lakes-taskforce-mi.com/updates/dam-restoration-suspension-timeline> (accessed March 12, 2024).

donated \$1,000,000 to the “Sanford Lake Preservation Association,” which is the former name of the Four Lakes Task Force. According to LARA, the name of the organization was changed prior to the Foundation’s 2020 donation. (Exhibit 3, FLTF LARA Summary.) If this appeal were to be successful, the Foundation’s donation could be wasted, or the Foundation may be pressured by even the existence of this appeal—and Appellees’ statements about its possible effects—to donate further funds to the project. Chief Judge Carras will have a role in the Foundation’s decision-making on these matters as a fiduciary of the Foundation.

In this appeal, the Court will be faced with weighty questions of constitutional rights, including Appellants’ rights to due process and the potential taking of their property without just compensation. If the special assessments are imposed, there is an extremely high likelihood that many individual Appellants will lose their property, and even their homes, through foreclosure because of an inability to pay. These are questions that any court must take seriously and place higher than normal burdens on the judiciary to avoid even a perception of bias or an appearance of impropriety.

Based upon Chief Judge Carras’ fiduciary role as a trustee in the Foundation, combined with Appellees’ public statements about the importance of the Dams and the “harm” this appeal could bring to the project, there is an “objective and reasonable perception” that Chief Judge Carras has “either (i) a serious risk of actual bias impacting the due process rights of a party as enunciated in *Caperton v Massey*, [556 US 868]; 129 S Ct 2252; 173 L Ed 2d 1208 (2009), or (ii) has failed to adhere to the appearance of impropriety standard set forth in Canon 2 of the Michigan Code of Judicial Conduct.” It is the duty of every jurist to protect the integrity of the judiciary by avoiding even the appearance of impropriety. See Canon 2. Even if, hypothetically, the Foundation’s support of FLTF is unrelated and somehow unaffected by the outcome of this appeal, the Judge’s

position as a trustee of the Foundation creates an objective and reasonable *perception* of impropriety or a bias against Appellants impacting their due-process rights. Disqualification in this matter is, therefore, necessary and warranted.

MCR 2.003 was amended in 2009 to include the “objective and reasonable perception” language, following *Caperton*. Cases predating this amendment that required a movant to show actual personal bias or prejudice by a judge against a party or attorney before disqualification was warranted were based on the pre-*Caperton* court rule that did not require disqualification based on objective and reasonable perception. See, e.g., *People v Wells*, 238 Mich App 383, 391; 605 NW2d 374 (1999) (relying on the former MCR 2.003(B)(1) and earlier caselaw to state the rule that actual personal bias or prejudice against a party or the party’s attorney was required to warrant disqualification). These cases are not applicable or binding today. See generally *People v Armstrong*, 344 Mich App 286, 299; 1 NW3d 299 (2022) (explaining that decisions are not no longer binding if superseded by a change in state of the law).

Appellants note that in at least one appeal of the 2022 operations and maintenance special assessment rolls approved by Appellees, two judges of the Gladwin Circuit Court recused themselves. Judge Tara S. Hovey recused on her own motion because she was previously “the attorney for the County of Gladwin at the time the special assessment district was formed.” And Judge Roy G. Mienk recused himself simply because he “had discussions with people involved with the Four Lakes Task Force recently.” (Exhibit 34, Order of Disqualification/Reassignment, *Price v County of Gladwin*, Gladwin Circuit Court Case No. 2022-11448-AA.) Appellants respectfully submit that Judge Carras has a more direct interest that requires recusal, as the fiduciary duty owed to the Foundation conflicts with the impartiality required as the judicial officer in this case.

Conclusion

For the reasons stated above, Appellants respectfully request that Chief Judge Carras be disqualified from this appeal and that the assignment be referred to the State Court Administrative Office.

Respectfully Submitted,

FOSTER, SWIFT, COLLINS & SMITH, P.C.



Dated: March 13, 2024

By: _____

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EXHIBIT 1



2022 GRANTS AND PLEDGES AWARDED

2022 GRANT PAYMENTS

Organization	Amount	Project Title	Program Area
Creative 360 Stage, Studios and Gallery	\$60,000	\$60,000 pledge awarded in 2021, and paid in full in 2022, as a \$1 for \$1 matching grant for donations from individuals to support operations	ARTS & CULTURE
Grace A. Dow Memorial Library	\$4,000	Annual grant awarded and paid in 2022 to support operations	ARTS & CULTURE
Grand Rapids Symphony	\$50,000	\$250,000 pledge awarded in 2018 to support the Artists in Residence and Mosaic Scholars Programs over five years (2019-2023)	ARTS & CULTURE
Saginaw Art Museum	\$210,000	\$625,000 pledge awarded in 2022 to support the programming initiatives at the Saginaw Art Museum and Temple Theatre over 3 years (2022-2024)	ARTS & CULTURE
Center for Michigan (The)	\$35,800	\$50,000 pledge awarded in 2022 as a \$1 for \$1 matching grant to support operations of Bridge Michigan magazine through the "Bridge Builders" membership program for nonprofits and businesses in 2022	CIVIC & COMMUNITY
Council of Michigan Foundations	\$20,000	\$80,000 pledge awarded in 2019, and paid in full in 2022, to support the Office of Foundation Liaison over four years (2019-2022)	CIVIC & COMMUNITY
Council of Michigan Foundations	\$25,500	One-year grant awarded and paid in 2022 to support operations as an organization member	CIVIC & COMMUNITY
Gladwin County Trails Recreation Authority	\$100,000	\$300,000 pledge awarded in 2019, and paid in full in 2022, as a \$3 for \$1 matching grant to construct two trailheads and a kayak launch, connect existing trailways, widen a shoulder path, and install a kiosk with interpretive information in Gladwin County	CIVIC & COMMUNITY
Greater Midland Community Centers, Inc.	\$150,000	\$300,000 pledge awarded in 2020 to support operations at North Family Center and Coleman Family Center over 2 years, beginning in 2021	CIVIC & COMMUNITY
Iron Belle Trail Fund	\$425,000	\$1,500,000 pledge awarded in 2020 as an outright and matching grant to support trail connectivity projects within the Great Lakes Bay Regional Trail system	CIVIC & COMMUNITY

Midland Business Alliance Foundation	\$20,000	\$60,000 pledge to support operating expenses associated with “Midland Blooms” over three years, beginning in 2022	CIVIC & COMMUNITY
Midland County Agricultural and Horticultural Society	\$200,000	\$750,000 pledge awarded in 2021, and paid in full in 2022, as an outright and matching grant for additional funds for the Midland Fairgrounds Equestrian Center project over 2 years (2021-2022)	CIVIC & COMMUNITY
Midland, City of	\$1,000,000	One-year grant awarded and paid in 2022 to support security and facility upgrades at Midland City Hall	CIVIC & COMMUNITY
Midland, City of	\$377,000	\$1,130,102 pledge to support Phase 1 of the South Riverfront Restoration Project over three years (2021-2023)	CIVIC & COMMUNITY
Mills Township	\$229,583	One-year grant awarded and paid in 2022 to purchase a fire engine for the Mills Township Fire Department	CIVIC & COMMUNITY
St. Louis (City of)	\$200,000	One-year grant awarded and paid in 2022 to purchase a fire truck for the St. Louis Area Fire Department	CIVIC & COMMUNITY
Village of Sanford	\$500,000	One-year grant awarded and paid in 2022 to support reconstruction of the Village of Sanford Park	CIVIC & COMMUNITY
Bullock Creek School District	\$240,000	\$240,000 pledge awarded in 2021 as an outright and matching grant to support an expansion of the Nature Elementary Program over two years, beginning in 2022	EDUCATION
Great Lakes Boat Building School	\$100,000	One-year grant awarded and paid in 2022 for construction of the Marine Skilled Trades Training Facility	EDUCATION
Inland Seas Education Association	\$58,000	\$174,000 pledge awarded in 2020, and paid in full in 2022, to support operations for the Great Lakes Watershed Field Course over three years (2020-2022)	EDUCATION
Meridian Public Schools	\$400,000	\$400,000 pledge awarded and paid in 2022 as a \$2 for \$1 matching grant to support athletic facility improvements and outdoor learning spaces	EDUCATION
Michigan State University	\$25,000	\$60,000 pledge awarded in 2022 to support the Michigan Political Leadership Program over 3 years (2022-2024)	EDUCATION

Michigan State University	\$200,000	\$1,100,000 pledge awarded in 2019, and paid in full in 2022, to support operations and capital improvements to benefit the MSU STEM Center on St. Andrews St. in Midland	EDUCATION
Northwood University	\$1,315,737	\$3,955,737 pledge awarded in 2018, and paid in full in 2022, to support the development and incorporation of data analytics and cybersecurity curriculum	EDUCATION
Saginaw Valley State University	\$5,000	\$15,000 pledge awarded in 2020, and paid in full in 2022, to support the Henry Marsh Institute for Public Policy	EDUCATION
Saginaw Valley State University	\$100,000	\$270,350 pledge awarded in 2021 as an outright and matching grant to develop, implement and evaluate a digital curricula for Kindergarten-Fifth Grade students over two years (2021-2022)	EDUCATION
Saginaw Valley State University Foundation	\$300,000	\$1,500,000 pledge awarded in 2019, and paid in full in 2022, to construct the Scott L. Carmona College of Business and Management	EDUCATION
Chippewa Nature Center, Inc.	\$1,000,000	\$2,000,000 pledge awarded in 2022 to construct a new Nature Study Building	ENVIRONMENT
Chippewa Nature Center, Inc.	\$60,000	\$180,000 pledge awarded in 2020 for general operating support over three years, beginning in 2021	ENVIRONMENT
Chippewa Watershed Conservancy	\$40,000	\$120,000 pledge awarded in 2022 to support operations over three years (2022-2024)	ENVIRONMENT
Grand Traverse Regional Land Conservancy	\$1,000,000	Pledge awarded in 2021 to support renovation and construction projects at the Mitchell Creek Meadow Nature Preserve property, beginning in 2022	ENVIRONMENT
Little Forks Conservancy	\$100,000	\$200,000 pledge awarded in 2022 to support the purchase of the 106-acre "Nelson Woods" property in Midland and perform improvement projects to make it publicly accessible	ENVIRONMENT
Saginaw Basin Land Conservancy	\$20,000	\$200,000 pledge awarded in 2018 as a \$1 for \$1 matching grant, and paid in full in 2022, for operational support	ENVIRONMENT
Sanford Lake Preservation Association	\$500,000	\$1,000,000 pledge awarded in 2020, and paid in full in 2022, for Four Lakes Task Force general operating support, or for flood and/or feasibility studies	ENVIRONMENT

The Conservation Fund - Great Lakes Office	\$100,000	\$300,000 pledge awarded in 2021 to support the Saginaw Bay Watershed Initiative Network grant program over three years (2021-2023)	ENVIRONMENT
Arnold Center	\$77,500	One-year grant awarded and paid in 2022 to purchase new equipment and update existing equipment for the recycling program	HEALTH & HUMAN SERVICES
Camp Fish Tales	\$55,000	One-year grant awarded and paid in 2022 for playground improvements	HEALTH & HUMAN SERVICES
Children's Grief Center of the Great Lakes Bay Region	\$75,000	\$225,000 pledge awarded in 2020 as a \$1 for \$1 matching grant to support operations over three years (2021-2023)	HEALTH & HUMAN SERVICES
Cleveland Manor, Inc.	\$600,000	\$1,200,000 pledge awarded in 2021, and paid in full in 2022, to support renovations of Cleveland Manor I	HEALTH & HUMAN SERVICES
Fostering Hope in Michigan	\$10,000	One-year grant awarded and paid in 2022 to support 2023 summer camps and mentorship programs	HEALTH & HUMAN SERVICES
Gladwin Community Services Corporation	\$25,000	One-year grant awarded and paid in 2022 to purchase a vehicle for the "Meals on Wheels" Program for senior adults in Gladwin County	HEALTH & HUMAN SERVICES
Greater Midland Community Centers, Inc.	\$2,650,000	\$8,000,000 pledge awarded in 2021 as an outright and matching grant to construct a new Midland Community Center facility, payable over 3 years (2021-2023)	HEALTH & HUMAN SERVICES
King's Daughters and Sons of Midland, Inc.	\$4,000	Annual grant awarded and paid in 2022 to support the Community Christmas Closet Program	HEALTH & HUMAN SERVICES
Mary Free Bed Hospital & Rehabilitation Center	\$250,000	\$500,000 pledge awarded in 2020 to support an expansion of pediatric programming at Covenant HealthCare in Saginaw and McLaren Health Care in Bay City, over two years, beginning in 2021 and paid in full in 2022	HEALTH & HUMAN SERVICES
Midland Kids First	\$105,000	\$315,000 pledge awarded in 2021 as an outright and matching grant to support the Safe Environment for Every Kid Program, a child abuse and neglect prevention pilot program in Midland County over three years (2021-2023)	HEALTH & HUMAN SERVICES
MyMichigan Health Foundation	\$1,400,000	\$4,000,000 pledge awarded in 2022 for additional funding to construct the James T. and Elsa U. Pardee Cancer Center on the campus of Medical Center Midland	HEALTH & HUMAN SERVICES

MyMichigan Health Foundation	\$800,000	\$4,000,000 pledge awarded in 2021 to construct a new Comprehensive Cancer Center on the Midland campus, payable over five years (2021-2025)	HEALTH & HUMAN SERVICES
Phoenix Community Farm	\$15,000	One-year grant awarded and paid in 2022 to support the purchase of a cooler trailer for produce	HEALTH & HUMAN SERVICES
Reaching Our Community Kids	\$125,000	\$375,000 pledge awarded in 2020 as a \$1 for \$1 matching grant to support operations over three years, beginning in 2021	HEALTH & HUMAN SERVICES
United Way of Midland County	\$750,000	\$1,250,000 pledge awarded in 2021 as a 50¢ for \$1 matching grant for donations from individuals during the 2021-2022 and 2022-2023 annual campaigns	HEALTH & HUMAN SERVICES
West Midland Family Center	\$150,000	\$750,000 pledge awarded in 2019 as a matching grant for eligible contributions to support operations over five years (2020-2025)	HEALTH & HUMAN SERVICES
Floyd Church of God	\$20,000	One-year grant awarded and paid in 2022 for renovation and expansion projects	RELIGION
Midland County Religious Congregations	\$170,000	One-year grants awarded and paid in 2022 for \$2,000 to each of 85 Midland County religious congregations	RELIGION
St. Brigid Catholic Church	\$20,000	One-year grant awarded and paid in 2022 for St. Brigid Church and School playground improvements	RELIGION

2022 PLEDGES AWARDED

Organization	Amount	Project Title	Program Area
Big Brothers Big Sisters of the Great Lakes Bay Region	\$125,000	Pledge awarded in 2022 as a \$1 for \$1 matching grant to support operations in Midland, Bay, Saginaw, and Isabella Counties over 2 years (2023-2024)	HEALTH & HUMAN SERVICES
Mid Michigan Big Brothers Big Sisters, Inc.	\$50,000	Pledge awarded in 2022 as a \$1 for \$1 matching grant to support operations in Clare, Gladwin, Roscommon, Mecosta, Osceola, Gratiot, and Montcalm Counties in 2023	HEALTH & HUMAN SERVICES
Midland Center for the Arts	\$500,000	Pledge awarded in 2022 to support operations over 2 years (2022-2023)	ARTS & CULTURE

EXHIBIT 2

efile Public Visual Render	ObjectID: 202333199349104948 - Submission: 2023-11-15	TIN: 38-1437485
Form 990-PF Department of the Treasury Internal Revenue Service	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990PF for instructions and the latest information.	OMB No. 1545-0047 2022 Open to Public Inspection

For calendar year 2022, or tax year beginning 01-01-2022 , and ending 12-31-2022

Name of foundation THE HERBERT H & GRACE A DOW FOUNDATION		A Employer identification number 38-1437485
Number and street (or P.O. box number if mail is not delivered to street address) 1018 WEST MAIN STREET	Room/suite	B Telephone number (see instructions) (989) 631-3699
City or town, state or province, country, and ZIP or foreign postal code MIDLAND, MI 48640		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here..... <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ... <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ <u>550,175,251</u>	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	901			
	2 Check <input checked="" type="checkbox"/>				
	3 Interest on savings and temporary cash investments	29,954	29,954		
	4 Dividends and interest from securities	8,597,542	8,597,542		
	5a Gross rents	3,725	3,725		
	b Net rental income or (loss)	3,725			
	6a Net gain or (loss) from sale of assets not on line 10	12,082,408			
	b Gross sales price for all assets on line 6a	111,995,674			
	7 Capital gain net income (from Part IV, line 2)		12,103,375		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances	443,020			
b Less: Cost of goods sold	257,194				
c Gross profit or (loss) (attach schedule)	185,826		185,826		
11 Other income (attach schedule)	15,447,499	13,956,679	1,490,820		
12 Total. Add lines 1 through 11	36,347,855	34,691,275	1,676,646		
Deducting and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	441,882	164,359	5,609	271,914
	14 Other employee salaries and wages	2,561,573		1,123,818	1,437,755
	15 Pension plans, employee benefits	907,213	46,781	44,562	815,870
	16a Legal fees (attach schedule)	14,900			14,900
	b Accounting fees (attach schedule)	44,000	22,000		22,000
	c Other professional fees (attach schedule)	650,728	253,922	316,551	80,097
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	177,998		266	4,493
	19 Depreciation (attach schedule) and depletion	1,651,329			
	20 Occupancy	682,866		39,390	882,333
21 Travel, conferences, and meetings	42,018	12,319	392	28,800	
22 Printing and publications	38,784		135	38,649	
Other expenses (attach schedule)	14,228,225	0,106	16,007	046,064	

Opx	23	Other expenses (attach schedule)	14,220,233	3,100	10,007	340,004
	24	Total operating and administrative expenses. Add lines 13 through 23	21,441,526	508,487	1,546,730	4,542,875
	25	Contributions, gifts, grants paid	10,690,033			16,396,731
	26	Total expenses and disbursements. Add lines 24 and 25	32,131,559	508,487	1,546,730	20,939,606
	27	Subtract line 26 from line 12:				
	a	Excess of revenue over expenses and disbursements	4,216,296			
	b	Net investment income (if negative, enter -0-)		34,182,788		
	c	Adjusted net income (if negative, enter -0-)			129,916	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11289X

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Part II	Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year			End of year		
			(a) Book Value	(b) Book Value	(c) Fair Market Value	(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	185,884	359,836	359,836			
	2	Savings and temporary cash investments	6,295,846	5,373,027	5,373,027			
	3	Accounts receivable <u>13,572</u>						
		Less: allowance for doubtful accounts	28	13,572	13,572			
	4	Pledges receivable						
		Less: allowance for doubtful accounts						
	5	Grants receivable						
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)						
	7	Other notes and loans receivable (attach schedule)						
		Less: allowance for doubtful accounts						
	8	Inventories for sale or use	44,600	51,914	51,914			
	9	Prepaid expenses and deferred charges	102,169	62,550	62,550			
	10a	Investments—U.S. and state government obligations (attach schedule)						
	b	Investments—corporate stock (attach schedule)	117,822,767	72,105,114	72,105,114			
	c	Investments—corporate bonds (attach schedule)						
	11	Investments—land, buildings, and equipment: basis						
	Less: accumulated depreciation (attach schedule)							
12	Investments—mortgage loans							
13	Investments—other (attach schedule)	495,230,123	472,209,238	472,209,238				
14	Land, buildings, and equipment: basis <u>50,606,528</u>							
	Less: accumulated depreciation (attach schedule) <u>17,281,917</u>	31,358,252	33,324,611					
15	Other assets (describe)							
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	651,039,669	583,499,862	550,175,251				
Liabilities	17	Accounts payable and accrued expenses	344,253	153,089				
	18	Grants payable	25,052,000	19,345,302				
	19	Deferred revenue						
	20	Loans from officers, directors, trustees, and other disqualified persons						
	21	Mortgages and other notes payable (attach schedule)						
	22	Other liabilities (describe)	2,725,805	1,234,188				
	23	Total liabilities (add lines 17 through 22)	28,122,058	20,732,579				
sets or Fund Balances	Foundations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 24, 25, 29 and 30.							
	24	Net assets without donor restrictions	622,917,611	562,767,283				
	25	Net assets with donor restrictions						
	Foundations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 26 through 30.							
26	Capital stock, trust principal, or current funds							
27	Paid-in or capital surplus, or land, bldg., and equipment fund							

Net As	28 Retained earnings, accumulated income, endowment, or other funds		
	29 Total net assets or fund balances (see instructions)	622,917,611	562,767,283
	30 Total liabilities and net assets/fund balances (see instructions)	651,039,669	583,499,862

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	622,917,611
2	Enter amount from Part I, line 27a	2	4,216,296
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	627,133,907
5	Decreases not included in line 2 (itemize) ▶	5	64,366,624
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	562,767,283

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a PUBLICLY TRADED SECURITIES	P		
b OPTION INCOME ON PUBLICLY TRADED SEC	P		
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 110,221,912		99,892,299	10,329,613
b 1,773,762			1,773,762
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			10,329,613
b			1,773,762
c			
d			
e			

Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	12,103,375
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	{ If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 }	3	10,329,613

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Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2		
3 Add lines 1 and 2.	3	475,141	
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	475,141	
6 Credits/Payments:			
a 2022 estimated tax payments and 2021 overpayment credited to 2022	6a	600,000	

b Exempt foreign organizations—tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d.	7	600,000
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2221 is attached.	8	15,748
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ▶	9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ▶	10	109,111
11 Enter the amount of line 10 to be: Credited to 2023 estimated tax ▶ 109,111 Refunded ▶	11	

Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b	No
c Did the foundation file Form 1120-POL for this year?.	1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ _____ (2) On foundation managers. ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2	No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a	Yes
b If "Yes," has it filed a tax return on Form 990-T for this year?.	4b	Yes
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5	No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: round bullet By language in the governing instrument, or round bullet By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XIV.</i>	7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MI _____		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation .</i>	8b	Yes
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2022 or the taxable year beginning in 2022? See the instructions for Part XIII. <i>If "Yes," complete Part XIII</i>	9	No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10	No

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Part VI-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," attach schedule. See instructions.</i>	11	No
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? <i>If "Yes," attach statement. See instructions</i>	12	No
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ WWW.HHGADOWFDN.ORG	13	Yes
14 The books are in care of ▶ FRANCINE PADGETT Telephone no. ▶ (989) 631-3699 Located at ▶ 1018 W MAIN ST MIDLAND MI ZIP+4 ▶ 48640		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15	15	
16 At any time during calendar year 2022 did the foundation have an interest in or a signature or other authority over		Yes No

<p>the only time during calendar year 2022, did the foundation have an interest in, or a signature or other authority over a bank, securities, or other financial account in a foreign country?</p> <p>See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ▶</p>	16	No
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Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)	No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	Yes
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)	No
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)	No
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions.	1b	No
c Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/>		
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2022?	1d	No
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2022, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2022?	2a	No
If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a	No
b If "Yes," did it have excess business holdings in 2022 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period?(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2022.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	No
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2022?	4b	No

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Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

	Yes	No
5a During the year did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?.	5a(1)	No
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)	No
(3) Provide a grant to an individual for travel, study, or other similar purposes?.	5a(3)	No
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions.	5a(4)	No
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)	No
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions.	5b	
c Organizations relying on a current notice regarding disaster assistance check <input type="checkbox"/>		
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	5d	
If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on		

a	personal benefit contract?	6a		No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.	6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		No
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?	8		No

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
RUTH A DOAN 1018 W MAIN ST MIDLAND, MI 48640	PRESIDENT 10.00	0	0	35,000
MICHAEL LLOYD DOW 1018 W MAIN ST MIDLAND, MI 48640	VICE PRESIDE 8.00	0	0	0
WILLARD MOTT 1018 W MAIN ST MIDLAND, MI 48640	TREASURER 5.00	0	0	0
DIANE DOW HULLET 1018 W MAIN ST MIDLAND, MI 48640	TSTEE/SEC'Y 3.00	0	0	0
MARGARET E THOMPSON 1018 W MAIN ST MIDLAND, MI 48640	SECRETARY PA 3.00	0	0	0
JENEE VELASQUEZ 1018 W MAIN ST MIDLAND, MI 48640	EXECUTIVE DI 45.00	322,887	41,745	0
TINA HOP 1018 W MAIN ST MIDLAND, MI 48640	CONTROLLER 33.00	118,995	31,804	0
SUZANNA MCCUAN 1018 W MAIN ST MIDLAND, MI 48640	GOV. CHAIR/T 3.00	0	0	0
MACAULEY WHITING JR 1018 W MAIN ST MIDLAND, MI 48640	TRUSTEE 2.00	0	0	0
STEPHEN CARRAS 1018 W MAIN ST MIDLAND, MI 48640	TRUSTEE 2.00	0	0	0
BONNIE BUCHANAN MATHESON 1018 W MAIN ST MIDLAND, MI 48640	TRUSTEE 2.00	0	0	0
ALDEN LEE HANSON 1018 W MAIN ST MIDLAND, MI 48640	TRUSTEE 2.00	0	0	0
DAVID CAMP 1018 W MAIN ST MIDLAND, MI 48640	TRUSTEE 2.00	0	0	0
JAMES FITTERLING 1018 W MAIN ST MIDLAND, MI 48640	TRUSTEE 2.00	0	0	0
LILLA YM OHRSTROM 1018 W MAIN ST MIDLAND, MI 48640	TRUSTEE 2.00	0	0	0
KATHERINE FRANCE JONES 1018 W MAIN ST MIDLAND, MI 48640	ASSOCIATE TR 2.00	0	0	0
CHARLES HILLIARD 1018 W MAIN ST MIDLAND, MI 48640	ASSOCIATE TR 2.00	0	0	0
STEPHANIE THOMPSON 1018 W MAIN ST MIDLAND, MI 48640	ASSOCIATE TR 2.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

ELIZABETH LUMBERT 1018 W MAIN ST MIDLAND, MI 48640	GARDENS DIRE 40.00	176,508	34,231
SCOTT SCHULTHEIS 1018 W MAIN ST MIDLAND, MI 48640	HORTICULTURI 40.00	90,000	34,040
CHARLES MARTIN 1018 W MAIN ST MIDLAND, MI 48640	HORTICULTURI 40.00	89,680	28,666
MATT GERHARDT 1018 W MAIN ST MIDLAND, MI 48640	HUMAN RESOUR 40.00	81,510	22,812
CARRIE NIELSEN 1018 W MAIN ST MIDLAND, MI 48640	GRANTS ADMIN 40.00	68,321	25,825
Total number of other employees paid over \$50,000. ▶			22

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Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
SERENUS JOHNSON CONSTRUCTION 5178 KASEMEYER ROAD BAY CITY, MI 48707	CONSTRUCTION	3,006,726
THREE RIVERS CORPORATION PO BOX 1467 MIDLAND, MI 486411467	CONSTRUCTION	420,920
SYM FINANCIAL ADVISORS 414 TOWNSEND ST MIDLAND, MI 48640	FINANCIAL	243,616
WTA ARCHITECTS 100 S JEFFERSON AVE STE 601 SAGINAW, MI 48607	ARCHITECTURE	199,261
SUGAR CONSTRUCTION 2968 VENTURE DR MIDLAND, MI 48640	CONSTRUCTION	117,923
Total number of others receiving over \$50,000 for professional services. ▶		8

Part VIII-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 ESTABLISHED IN 1899, AS A HOME FOR HERBERT H. AND GRACE A. DOW AND FAMILY, DOW GARDENS TYPICALLY WELCOMES 215,000 GUESTS PER YEAR. EXPERIENCE A DAZZLING 110-ACRE DISPLAY OF ANNUALS AND PERRENIALS PUNCTUATED BY DISTINCTIVE BRIDGES, AN AWARD-WINNING CHILDRENS GARDEN, TOWERING PINES, DELIGHTFUL WATER FEATURES, AND THE NATIONS LONGEST CANOPY WALK WHICH TAKES GUESTS FOUR STORIES HIGH INTO THE TREE TOPS. VISITORS ARE INVITED TO LEAVE THE PATHWAY AND EXPLORE THE UNIQUELY-DESIGNED LANDSCAPE, TAKE A TOUR OF THE HISTORIC PINES HOME, PARTICIPATE IN ONE OF THE MANY HANDS-ON EDUCATIONAL PROGRAMS, AND DISCOVER BEAUTIFUL ART AND MUSIC IN A RELAXED SETTING. DOW GARDENS IS COMPRISED ON AN ESTATE GARDEN, HISTORIC HOME, AND THRIVING FOREST. DOW GARDENS IS A SIGNATURE GIFT OF THE HERBERT H. AND GRACE A. DOW FOUNDATION.	9,950,391
2	
3	
4	

Part VIII-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	

All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	

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Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	311,407,109
b	Average of monthly cash balances.	1b	6,118,177
c	Fair market value of all other assets (see instructions).	1c	251,670,395
d	Total (add lines 1a, b, and c).	1d	569,195,681
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	569,195,681
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	8,537,935
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.	5	560,657,746
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	28,032,887

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1	Minimum investment return from Part IX, line 6.	1	28,032,887
2a	Tax on investment income for 2022 from Part V, line 5.	2a	475,141
b	Income tax for 2022. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b.	2c	475,141
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	27,557,746
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	27,557,746
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.	7	27,557,746

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26.	1a	20,939,606
b	Program-related investments—total from Part VIII-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	5,407,816
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4.	4	26,347,422

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Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1	Distributable amount for 2022 from Part X, line 7			27,557,746
2	Undistributed income, if any, as of the end of 2022:			
a	Enter amount for 2021 only.		257,455	
b	Total for prior years: 20__, 20__, 20__			
3	Excess distributions carryover, if any, to 2022:			
a	From 2017.			
b	From 2018.			
c	From 2019.			
d	From 2020.			

c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)
NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.
NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:
IVY BRADEN
1018 W MAIN STREET
MIDLAND, MI 486404292
(989) 631-3699
HHGADOWFDN.ORG/GUIDELINES

b The form in which applications should be submitted and information and materials they should include:
THE FORMAL GRANT APPLICATION CAN BE FOUND ON THE HERBERT H. AND GRACE A. DOW FOUNDATION WEBSITE AT WWW.HHGADOWFDN.COM. THE FIRST STEP IN THE TWO-STAGE PROCESS CONSISTS OF THE SUBMISSION OF A LETTER OF INTEREST (LOI). THE SECOND STEP IS BY INVITATION ONLY TO ORGANIZATIONS WITH REQUESTS THAT BEST ALIGN WITH FOUNDATION MISSION AND CURRENT GRANTMAKING PRIORITIES. APPLICANTS WILL BE ASKED TO INCLUDE THE FOLLOWING INFORMATION IN A PROPOSAL: A SUMMARY SETTING FORTH THE NATURE AND POTENTIAL RESULTS OF THE PROGRAM FOR WHICH FUNDING IS SOUGHT; THE TOTAL COST OF THE PROJECT, INCLUDING ANY ENDOWMENT FOR OPERATIONS; THE TOTAL AMOUNT SOUGHT FROM THE FOUNDATION, AND OVER WHAT PERIOD OF TIME THE GRANT MAY BE DISBURSED, AS WELL AS ANY OTHER FUNDING SOURCES BEING SOUGHT FOR THE PROJECT; EVIDENCE OF THE ORGANIZATION'S TAX-EXEMPT STATUS UNDER INTERNAL REVENUE CODE SECTION 501(C)(3); A DETAILED ANNUAL ORGANIZATION BUDGET AND AUDITED FINANCIAL STATEMENT FOR THE ORGANIZATION; THE NAMES OF MANAGEMENT AND OF T

c Any submission deadlines:
THE BOARD MEETS DURING THE YEAR TO MAKE FINAL DECISIONS WITH GRANTS TYPICALLY DISBURSED IN DECEMBER.

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
THE FOUNDATION DOES NOT MAKE GRANTS DIRECTLY TO INDIVIDUALS. THE FOUNDATION'S CHARTER LIMITS ITS GRANTS TO MICHIGAN ORGANIZATIONS. THE FOUNDATION CANNOT LEGALLY SUPPORT: ORGANIZATIONS THAT ARE NOT ELIGIBLE TO RECEIVE TAX DEDUCTIBLE CONTRIBUTIONS PER THE INTERNAL REVENUE SERVICE; POLITICAL ORGANIZATIONS; SECTARIAN RELIGIOUS ORGANIZATIONS (EXCEPT THOSE THAT ARE LOCATED IN THE MIDLAND COMMUNITY); OR ORGANIZATIONS THAT PRACTICE DISCRIMINATION BY RACE, SEX, CREED, AGE, OR NATIONAL ORIGIN. THE FOUNDATION DOES NOT ACCEPT PRESET "FORMULAS FOR GIVING" PREPARED BY NONPROFIT AGENCIES.

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Part XIV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
SEE ATTACHED			VARIOUS	5,730,284
1018 W MAIN STREET MIDLAND, MI 48640				
SEE ATTACHED			VARIOUS	10,665,737
1018 W MAIN STREET MIDLAND, MI 48640				
Total				16,396,021

3a

b <i>Approved for future payment</i>			VARIOUS	4,959,200
SEE ATTACHED 1018 W MAIN STREET MIDLAND, MI 48640				
Total			3b	4,959,200

Form **990-PF** (2022)

Form 990-PF (2022)

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a DOW GARDENS ADMISSIONS					882,295
b HORTICULTURAL CLASSES					17,803
c PINES ADMISSIONS					10,587
d HORTICULTURE SUP/EQUIP SALE					24,331
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	29,954	
4 Dividends and interest from securities			14	8,597,542	
5 Net rental income or (loss) from real estate:					
a Debt-financed property.					
b Not debt-financed property.			16	3,725	
6 Net rental income or (loss) from personal property					
7 Other investment income			18	13,956,679	
8 Gain or (loss) from sales of assets other than inventory			1	12,082,408	
9 Net income or (loss) from special events:					
10 Gross profit or (loss) from sales of inventory	453220	185,826			
11 Other revenue:					
a WEDDINGS					32,202
b MISC					8,100
c SEE K-1 UBI INCOME ATTACHME	900099	515,502			
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		701,328		34,670,308	975,318
13 Total. Add line 12, columns (b), (d), and (e).			13		36,346,954

(See worksheet in line 13 instructions to verify calculations.)

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)
1A	ADMISSION FEES FOR DOW GARDENS
1B	HORTICULTURAL CLASSES FOR CHILDREN & OTHERS
1C	ADMISSIONS FEES FOR THE PINES AREA OF THE GARDENS
1D	HORTICULTURAL SUPPLIES SOLD AS PART OF CHARITABLE ACTIVITIES ASSOCIATED WITH DOW GARDENS
11B	FEES CHARGED FOR WEDDINGS HELD IN THE GARDENS; ENCOURAGING THE PUBLIC TO UTILIZE THE BEAUTY OF THE GARDENS
11C	MINOR EXPENSES RELATED TO OPERATIONS

Part XVI Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
a Transfers from the reporting foundation to a noncharitable exempt organization of:
(1) Cash.
(2) Other assets.
b Other transactions:
(1) Sales of assets to a noncharitable exempt organization.
(2) Purchases of assets from a noncharitable exempt organization.
(3) Rental of facilities, equipment, or other assets.
(4) Reimbursement arrangements.
(5) Loans or loan guarantees.
(6) Performance of services or membership or fundraising solicitations.
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 4 columns: (a) Line No., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? [] Yes [x] No

b If "Yes," complete the following schedule. Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer or trustee: _____ Date: 2023-11-15 Title: _____
May the IRS discuss this return with the preparer shown below? [] Yes [x] No

Paid Preparer Use Only	Print/Type preparer's name KELLIE M BOS	Preparer's Signature	Date 2023-11-15	Check if self-employed <input type="checkbox"/>	PTIN P00448161
	Firm's name ▶ ANDREWS HOOPER PAVLIK PLC				Firm's EIN ▶ 38-3133790
	Firm's address ▶ 5915 EASTMAN AVE STE 100 MIDLAND, MI 486406824				Phone no. (989) 835-7721

Form **990-PF** (2022)

Additional Data

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Software ID:
Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

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Name: THE HERBERT H & GRACE A DOW
FOUNDATION
EIN: 38-1437485

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	44,000	22,000		22,000

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Name: THE HERBERT H & GRACE A DOW
FOUNDATION
EIN: 38-1437485

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
SEE ATTACHED LISTING		351,831	8,089,171			1,651,329			

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Name: THE HERBERT H & GRACE A DOW
FOUNDATION
EIN: 38-1437485

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
GREENHOUSE CONS		PURCHASE				33,548			-12,222	21,326
GREENHOUSE IMPRO		PURCHASE				1,045			-385	660
CONSERVATORY SERVICE DOORS		PURCHASE				14,566			-7,890	6,676
50 GAL WATER HEATER - CONSERVATORY		PURCHASE				1,175			-470	705

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Name: THE HERBERT H & GRACE A DOW
FOUNDATION
EIN: 38-1437485

Name of Stock	End of Year Book Value	End of Year Fair Market Value
DUPONT STOCK	5,248,891	5,248,891
DOW CHEMICAL STOCK	26,395,577	26,395,577
DFA INTL SMALL CAP VALUE	8,264,181	8,264,181
DFA INFLATION PROTECTED	4,346,240	4,346,240
DFA US LARGE CAP	6,039,437	6,039,437
AMERICAN NEW PERSPECTIVE FUND	21,810,788	21,810,788
DFA INTL VALUE PORT		

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Name: THE HERBERT H & GRACE A DOW
FOUNDATION

EIN: 38-1437485

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
16-1625273 - APJOHN	FMV	65,081	65,081
26-3886702 - AQR STYLE PREMIA	FMV	6,349,652	6,349,652
03-0469267 - ARBORETUM 1	FMV	636,234	636,234
20-3879026 - ARBORETUM 1A	FMV	309,658	309,658
20-8495541 - ARBORETUM 2	FMV	198,622	198,622
27-4709037 - ARBORETUM VENTURES III	FMV	653,160	653,160
47-4200749 - ARBORETUM VENTURES IV	FMV	1,407,695	1,407,695
36-4443622 - ARCH DEVELOPMENT FUND 1	FMV	1,326,907	1,326,907
06-1582470 - ARCH VENTURE FUND V	FMV	64,043	64,043
27-3114657 - ARSENAL VENTURE CAPITAL	FMV	3,282,748	3,282,748
81-3994795 - AUXO INVESTMENT PARTNER	FMV	215,861	215,861
81-4008189 - AUXO GROWTH HOLDINGS I	FMV	5,217,195	5,217,195
38-7142204 - BLACKSTONE ALTERNATIVES	FMV	1,272,808	1,272,808
36-4800114 - BLACKSTONE CAPITAL	FMV	9,195,906	9,195,906
13-3492071 - BLACKSTONE PARTNERS INV	FMV	23,783,407	23,783,407
98-1386129 - CARLYLE PE ACCESS FUND	FMV	7,007,182	7,007,182
61-1780481 - CARLYLE STRAT. PART. IV	FMV	4,061,694	4,061,694
61-1742367 - FORTRESS CREDIT OPP IV	FMV	2,256,251	2,256,251
98-1439362 - FORTRESS CREDIT OPP V	FMV	7,607,036	7,607,036

38-4046268 - FORTRESS INTELLECT PROP	FMV	2,613,500	2,613,500
32-0431732 - FORTRESS RE OPP. II	FMV	825,116	825,116
32-0499393 - FORTRESS RE OPP. III	FMV	7,490,024	7,490,024
62-1451003 - GT PARTNERS LP	FMV	23,357,698	23,357,698
62-1570892 - GT GLOBAL HEDGE MKT	FMV	16,366,068	16,366,068
83-2178554 - KKR PRINCIPAL OPP	FMV	8,805,538	8,805,538
38-7136002 - LS REAL ESTATE REC IV	FMV	709,886	709,886
46-6669749 - LS VIII RECOVERY TRUST	FMV	410,643	410,643
38-3431245 - NORTHCOAST	FMV	54,861	54,861
13-4359956 - NCTI III LIMITED PTRSHP	FMV	3,381,459	3,381,459
82-3021163 - NCTI IV, PARTNERSHIP	FMV	930,560	930,560
82-3278140 - PRIVATE EQUITY CO INV.	FMV	8,381,878	8,381,878
83-2538130 - PEG GLOBAL PRIVATE EQ.	FMV	40,602,001	40,602,001
35-2491286 - RCP DIRECT II LP	FMV	1,044,220	1,044,220
37-1884177 - RCP DIRECT III	FMV	7,338,895	7,338,895
45-3135867 - RCP FUND VIII LP	FMV	1,316,772	1,316,772
36-4766444 - RCP FUND IX LP	FMV	1,904,028	1,904,028
32-0457025 - RCP FUND X	FMV	2,293,092	2,293,092
35-2550581 - RCP FUND XI	FMV	2,153,186	2,153,186
37-1860110 - RCP FUND XII, LP	FMV	3,475,921	3,475,921
83-0557610 - RCP FUND XIII	FMV	5,452,743	5,452,743
90-0852883 - RCP SECONDARY OPP. II	FMV	525,510	525,510
61-1855521 - RCP SECONDARY OPP III	FMV	2,896,125	2,896,125
80-0805959 - RENAISSANCE VENTURE CAP	FMV	5,220,157	5,220,157

ABRAAJ GROWTH MARKETS	FMV	4,849,610	4,849,610
BLACKROCK CORE BOND	FMV	1,815,545	1,815,545
BLACKROCK EMERGING MARKETS	FMV	7,600,662	7,600,662
BRANDYWINEGLOBAL - DIAMOND HILL	FMV	4,713,322	4,713,322
BREP EUROPE IV REAL	FMV	998,898	998,898
BREP EUROPE VI SC SP	FMV	4,344,288	4,344,288
CARLYLE US EQUITY	FMV	1,086,878	1,086,878
CARLYLE US REALTY	FMV	615,474	615,474
CEMOF II FOREIGN INVESTORS	FMV	603,731	603,731
CION ARES DIVERSIFIED	FMV	10,675,065	10,675,065
CRESCENT VI MEZZANINE	FMV	518,884	518,884
CSP III DISTRESSED	FMV	274,847	274,847
DFA EMERGING MARKETS CORE EQTY	FMV	8,963,134	8,963,134
DRIEHAUS EMERGING MARKET GROWTH	FMV	8,651,754	8,651,754
FIDELITY TOTAL MARKET	FMV	35,814,822	35,814,822
FR XIII GLOBAL ENERGY	FMV	3,445,971	3,445,971
GI PARTNERS IV	FMV	2,573,059	2,573,059
GOLDMAN SACHS VINTAGE VI	FMV	412,949	412,949
GOLDMAN SACHS VINTAGE VII	FMV	2,992,112	2,992,112
GS PRIVATE MIDDLE MARKET CR	FMV	2,206,828	2,206,828
GSO MEZZANINE FINANCE	FMV	511,716	511,716
ISHARES CORE US	FMV	23,236,282	23,236,282
JP MORGAN GLOBAL BOND	FMV	5,058,181	5,058,181
JP MORGAN INTREPID	FMV	8,681,884	8,681,884
MOON CAPITAL GLOBAL	FMV	189,664	189,664
PIMCO CORPORATE OPPORTUNITY	FMV	1,787,556	1,787,556
PIMCO ST	FMV	4,278,589	4,278,589
PMC PARTNERS I OFFSHORE	FMV	380,196	380,196
SCHWAB US BROAD MARKET ETF	FMV	24,068,929	24,068,929
THORNBURG INTERNATIONAL GROWTH	FMV	14,589,385	14,589,385
VANGUARD SMALL CAP ETF	FMV	5,971,440	5,971,440

EIF			
VANGUARD TOTAL STOCK MARKET	FMV	19,040,803	19,040,803
VESEY STREET FUND	FMV	3,629,386	3,629,386
US TREASURY NOTES	FMV	11,474,937	11,474,937
DIMENSIONAL INTERN CORE	FMV	22,545,740	22,545,740
TRUEBRIDGE FUND VII	FMV	1,145,696	1,145,696
36-4119709 - ARCH VENTURE FUND III	FMV		
47-0859230 - ARCH VENTURE IV-A	FMV		
ALLIQUA STOCK	FMV		
IMPINJ INC	FMV		
CARLYLE SP DISTRESSED III	FMV		
JOHCM INTL CS	FMV		
SIERRA ONCOLOGY COMMON STOCK	FMV		

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TY 2022 IRS 990 e-File Render

Name: THE HERBERT H & GRACE A DOW
FOUNDATION
EIN: 38-1437485

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
SEE ATTACHED	50,606,528	17,281,917	33,324,611	

[efile Public Visual Render](#) | **ObjectID: 202333199349104948 - Submission: 2023-11-15** | **TIN: 38-1437485**

TY 2022 IRS 990 e-File Render

Name: THE HERBERT H & GRACE A DOW
FOUNDATION
EIN: 38-1437485

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	14,900			14,900

efile Public Visual Render | **ObjectId: 202333199349104948 - Submission: 2023-11-15** | **TIN: 38-1437485**

TY 2022 IRS 990 e-File Render

Name: THE HERBERT H & GRACE A DOW
FOUNDATION

EIN: 38-1437485

Description	Amount
UNREALIZED LOSSES	64,366,624

efile Public Visual Render	ObjectID: 202333199349104948 - Submission: 2023-11-15	TIN: 38-1437485
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TY 2022 IRS 990 e-File Render

Name: THE HERBERT H & GRACE A DOW
FOUNDATION

EIN: 38-1437485

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GIFT SHOP & BEVERAGE SALES				
BANK FEES	20		20	
INFORMATION TECH & SOFTWARE	11,735		11,735	
EVENTS/PROGRAMS/CLASSES	98		98	
EMPLOYEE EXPENSES	42		42	
MEMBERSHIPS AND SUBSCRIPTIONS	88		88	
SUPPLIES	3,249		3,249	
ADVERTISING EXPENSES	775		775	
EMPLOYEE EXPENSES	22,962			23,543
BANK FEES	40,595	348		40,247
INSURANCE	60,602			60,602
PAYROLL PROCESSING FEES	139	8		131
PRESIDENT'S EXPENSES	35,000	8,750		26,250
ASSOCIATE STIPENDS	12,000			12,000
SUPPLIES	181,239			181,483
MISCELLANEOUS	1,423			1,613
CLASSES AND EVENTS	106,647			108,877
ADVERTISING	21,854			21,904
INFORMATION TECH & SOFTWARE	111,021			111,046
POSTAGE	6,120			7,440
MEMBERSHIPS & SUBSCRIPTIONS	9,399			9,299
SPECIAL PROJECTS	300,150			295,892
FINES, PENALTIES, & JUDGMENTS	5,518			
FUEL	15,844			16,756
HOUSEKEEPING SUPPLIES	20,892			15,239
UNIFORMS	13,032			13,032
COMMUNITY PARTICIPATION	710			710
BOOK/TAX DIFFERENCE	14,466,657			
EXCISE TAX BENEFIT	-1,219,576			

efile Public Visual Render	ObjectId: 202333199349104948 - Submission: 2023-11-15	TIN: 38-1437485
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TY 2022 IRS 990 e-File Render

Name: THE HERBERT H & GRACE A DOW
FOUNDATION

EIN: 38-1437485

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
DOW GARDENS ADMISSIONS	882,295		882,295
HORTICULTURAL CLASSES	17,803		17,803
PINES ADMISSIONS	10,587		10,587
HORTICULTURE SUP/EQUIP SALES	24,331		24,331
SEE K-1 INCOME ATTACHMENT	13,956,679	13,956,679	
WEDDINGS	32,202		32,202
MISC	8,100		8,100
SEE K-1 UBI INCOME ATTACHMENT	515,502		515,502

efile Public Visual Render	ObjectId: 202333199349104948 - Submission: 2023-11-15	TIN: 38-1437485
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TY 2022 IRS 990 e-File Render

Name: THE HERBERT H & GRACE A DOW
FOUNDATION

EIN: 38-1437485

Description	Beginning of Year - Book Value	End of Year - Book Value
DEFERRED TAX LIABILITY	1,807,995	738,978
EXCISE TAX PAYABLE	711,810	320,000
UNRELATED BUSINESS TAX PAYABLE	206,000	175,210

efile Public Visual Render	ObjectId: 202333199349104948 - Submission: 2023-11-15	TIN: 38-1437485
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TY 2022 IRS 990 e-File Render

Name: THE HERBERT H & GRACE A DOW
FOUNDATION

EIN: 38-1437485

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	253,922	253,922		
CONTRACTED SERVICES	57,539			57,381
CONSULTANT	22,716			22,716
GIFT SHOP & BEVERAGE SALES	31,878		31,878	
INVESTMENT UBI	284,673		284,673	

efile Public Visual Render	ObjectId: 202333199349104948 - Submission: 2023-11-15	TIN: 38-1437485
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TY 2022 IRS 990 e-File Render

Name: THE HERBERT H & GRACE A DOW
FOUNDATION

EIN: 38-1437485

Category	Gross Sales	Cost of Goods Sold	Net (Gross Sales Minus Cost of Goods Sold)
GIFT SHOP & BEVERAGE SALES	443,020	257,194	185,826

efile Public Visual Render	ObjectId: 202333199349104948 - Submission: 2023-11-15	TIN: 38-1437485
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TY 2022 IRS 990 e-File Render

Name: THE HERBERT H & GRACE A DOW
FOUNDATION

EIN: 38-1437485

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
UBI TAXES	173,239			
LICENSE & PERMITS	4,493			4,493
GIFT SHOP & BEVERAGE SALES	266		266	

EXHIBIT 3

LARA Corporations Online Filing System

Department of Licensing and Regulatory Affairs

ID Number: 800927207
[Request certificate](#)
[Return to Results](#)
[New search](#)
Summary for: FOUR LAKES TASK FORCE
The name of the DOMESTIC NONPROFIT CORPORATION: FOUR LAKES TASK FORCE

The name was changed from: THE SANFORD LAKE PRESERVATION ASSOCIATION **on** 09-03-2019

Entity type: DOMESTIC NONPROFIT CORPORATION

Identification Number: 800927207 **Old ID Number:** 70889P

Date of Incorporation in Michigan: 01/31/2011

Purpose: Other

Term: Perpetual

Most Recent Annual Report: 2023

Most Recent Annual Report with Officers & Directors: 2021

The name and address of the Resident Agent:

Resident Agent Name: DAVID E KEPLER II

Street Address: 233 E LARKIN ST STE 2

Apt/Suite/Other:

City: MIDLAND

State: MI

Zip Code: 48640

Registered Office Mailing address:

P.O. Box or Street Address: 233 E. LARKIN ST.

Apt/Suite/Other:

City: MIDLAND

State: MI

Zip Code: 48640

The Officers and Directors of the Corporation:

Title	Name	Address
PRESIDENT	DAVID KEPLER II	233 E LARKIN ST MIDLAND, MI 48640 USA
TREASURER	TAMMY MCGOVERN	233 E LARKIN ST MIDLAND, MI 48640 USA
SECRETARY	KAYLA STRYKER	233 E LARKIN ST MIDLAND, MI 48640 USA
DIRECTOR	MARK BONE	233 E LARKIN ST MIDLAND, MI 48640 USA
DIRECTOR	DAVE ROTHMAN	233 E LARKIN ST MIDLAND, MI 48640 USA
DIRECTOR	DAVID ROTHMAN	233 E LARKIN ST MIDLAND, MI 48640 USA
DIRECTOR	ADAM BEEBE	233 E LARKIN ST MIDLAND, MI 48640 USA
DIRECTOR	PHIL DAST	233 E LARKIN ST MIDLAND, MI 48640 USA
DIRECTOR	MARK MUDGE	233 E LARKIN ST MIDLAND, MI 48640 USA
DIRECTOR	DON ZACKETT	233 E LARKIN ST MIDLAND, MI 48640 USA
DIRECTOR	KAREN MOORE	233 E LARKIN ST MIDLAND, MI 48640 USA

DIRECTOR	CHUCK SIKORA	233 E LARKIN ST MIDLAND, MI 48640 USA
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Act Formed Under: 162-1982 Nonprofit Corporation Act
Acts Subject To: 162-1982 Nonprofit Corporation Act

The corporation is formed on a Directorship basis.

Written Consent

[View Assumed Names for this Business Entity](#)

View filings for this business entity:

- CERTIFICATE OF CHANGE OF REGISTERED OFFICE AND/OR RESIDENT AGENT
- RESIGNATION OF RESIDENT AGENT
- CERTIFICATE OF APPOINTMENT OF RESIDENT AGENT
- CERTIFICATE OF RENEWAL OF CORPORATE EXISTENCE
- CERTIFICATE OF DISSOLUTION
- CERTIFICATE OF DISSOLUTION

[View filings](#)

Comments or notes associated with this business entity:

[LARA FOIA Process](#) [Transparency](#) [Office of Regulatory Reinvention](#) [State Web Sites](#)

[Michigan.gov Home](#) [ADA](#) [Michigan News](#) [Policies](#)

EXHIBIT 4

Approved, SCAO

55th	STATE OF MICHIGAN JUDICIAL DISTRICT JUDICIAL CIRCUIT COUNTY PROBATE	ORDER OF DISQUALIFICATION/REASSIGNMENT	CASE NO. 2022-11448-AA
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Court address: 401 W. Cedar Ave. Gladwin Mi, 48624
 Court telephone no.: 989-426-7351

Plaintiff name(s) and address(es) Robert Price and Karen Price	v	Defendant name(s) and address(es) County of Gladwin
Plaintiff's attorney, bar no., address, and telephone no. Pro Per 1619 Maple Point Road Beaverton, Mi 48612 (810)471-7117		Defendant's attorney, bar no., address, and telephone no. Joseph Colaianne (P47404) Benjamin Shipper (P77558) 151 South Old Woodward Ave. Ste #200 Birmingham, Mi 48009 (248)642-9692

In the matter of _____

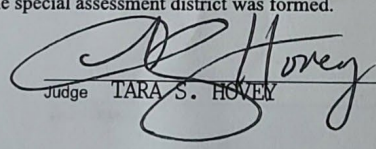
IT IS ORDERED:

I, Hon. Tara S. Hovey (P54258), Bar no. _____, on motion of _____, on my own motion,

am disqualified under MCR 2.003 from hearing this case and I am requesting assignment of another judge for the following reason:

- 1. I am biased or prejudiced for or against a party or attorney.
- 2. I have, based on objective and reasonable perceptions, a serious risk of actual bias impacting the due process rights of a party as enunciated in *Caperton v Massey*, 556 US 868; 129 S Ct 2252; 173 L Ed 2d 1208 (2009).
- 3. I believe, based on objective and reasonable perceptions, my continued assignment would create an appearance of impropriety.
- 4. I have personal knowledge of disputed evidentiary facts concerning the proceeding.
- 5. I have been consulted or employed as an attorney in the matter in controversy.
- 6. I was a partner of a party, attorney for a party, or a member of a law firm representing a party within the preceding two years.
- 7. I know that I, individually or as a fiduciary, or my spouse, parent, or child wherever residing, or any other member of my family residing in my household, have more than a de minimis economic interest in the subject matter in controversy that could be substantially impacted by the proceeding.
- 8. I or my spouse, or a person within the third degree of relationship to either of us, or the spouse of such a person: (i) is a party to the proceeding, or an officer, director, or trustee of a party; (ii) is acting as a lawyer in the proceeding; (iii) is known by me to have a more than de minimis interest that could be substantially affected by the proceeding; or (iv) is to my knowledge likely to be a material witness in the proceeding.
- 9. Other: (specify)
 I was the attorney for the County of Gladwin at the time the special assessment district was formed.

Date: 10/31/2022


 Judge TARA S. HOVEY

P54258
Bar no.

ADDITIONAL DISQUALIFICATIONS

NOTE: If there are not enough signature slots, attach additional sheets.

The undersigned judge(s) is/are also disqualified and refer by number to the reason printed on the front of this form.

NOTE: IF REASON 9 IS ENTERED, THE COMMENT SECTION **MUST** BE COMPLETED.

REASON 1-9	DATE	SIGNATURE	COMMENT
2	11/7/22	<i>Roy H. Menb</i>	I have had discussions with people involved with the Four Lakes Task Force recently.

REQUEST FOR REFERRAL TO SCAO

All of the judges of this court have disqualified themselves and have signed this order, indicating their reason for disqualification pursuant to MCR 2.003.

The designated Visiting Judge Clerk shall submit a copy of this order, **ALONG WITH THE REQUEST FOR ASSIGNMENT**, to the appropriate State Court Administrative Office to have another judge assigned to hear this case pursuant to MCR 2.003(D)(4).

Date 11-14-22

Mary A. Klaus
Chief Judge MARY A. KLAUS P59564 Bar no.

INTERNAL REASSIGNMENT REQUEST

Judge _____ has been chosen by lot or local administrative order from the judges not disqualified in this case. I request that this case be reassigned to this judge.
Bar no.

Date _____

Court Administrator or Clerk of the Court

Reassignment approved as requested.

Date _____

Chief Judge Bar no.

STATE OF MICHIGAN
IN THE 42ND CIRCUIT COURT FOR THE COUNTY OF MIDLAND

HERON COVE ASSOCIATION, et al,

Case No. 24-2751-AA

Appellants,

Hon. Stephen P. Carras

v.

MIDLAND COUNTY BOARD OF
COMMISSIONERS, and GLADWIN
COUNTY BOARD OF
COMMISSIONERS, and FOUR LAKES
TASK FORCE,

Appellees.

Michael D. Homier (P60318)
Laura J. Genovich (P72278)
Keith T. Brown (84193)
FOSTER, SWIFT, COLLINS & SMITH, PC
Attorneys for Appellant
1700 E. Beltline Ave. NE, Suite 200
Grand Rapids, MI 49525
(616) 726-2200
mhomier@fosterswift.com
lgenovich@fosterswift.com
kbrown@fosterswift.com

Joseph W. Colaianne (P47404)
Zachary C. Larsen (P72189)
Lauren K. Burton (P76471)
CLARK HILL PLC
Attorneys for Appellees
215 S. Washington Square, St. 200
Lansing, MI 48933
(517) 318-3100
jcolaianne@clarkhill.com
zlarsen@clarkhill.com
lburton@clarkhill.com

NOTICE OF HEARING

PLEASE TAKE NOTICE that *Appellants' Motion for Disqualification* will be brought on for hearing before the Honorable Stephen P. Carras on **Thursday, March 21, 2024, at 1:30 p.m. in person**, or as soon as counsel may be heard. This hearing will be held in person at the Midland County Courthouse, 301 W. Main Street, Midland, MI 48640.

Respectfully Submitted,

FOSTER, SWIFT, COLLINS & SMITH, P.C.

Dated: March 14, 2024

By:



Michael D. Homier (P60318)
Laura J. Genovich (P72278)
Keith T. Brown (P84193)
FOSTER, SWIFT, COLLINS & SMITH, PC
Attorneys for Appellant
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lgenovich@fosterswift.com
kbrown@fosterswift.com

STATE OF MICHIGAN
IN THE 42ND CIRCUIT COURT FOR THE COUNTY OF MIDLAND

HERON COVE ASSOCIATION, et al,

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Appellants,

Hon. Stephen P. Carras

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MIDLAND COUNTY BOARD OF
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jcolaianne@clarkhill.com
zlarsen@clarkhill.com
lburton@clarkhill.com

PROOF OF SERVICE

As provided by MCR 2.107(D) and MCR 2.114(A), on March 14, 2024, I served the Appellants' Motion for Disqualification and Notice of Hearing, along with this Proof of Service, upon the attorneys of record at the address of record by first class mail and electronic mail:

I declare that the statements above are true to the best of my information, knowledge and belief.

Date: March 14, 2024



Amanda L. Spendlove