

STATE OF MICHIGAN  
DEPARTMENT OF ATTORNEY GENERAL



P.O. BOX 30214  
LANSING, MICHIGAN 48909

DANA NESSEL  
ATTORNEY GENERAL

February 12, 2026

Henderson Castle Foundation  
762 West Main Street  
Suite 1  
Kalamazoo, MI 49006

Dear Sir/Madam:

Re: Henderson Castle Foundation - CS/CT 69150

Thank you for submitting initial forms and related information. Determinations are based on Michigan laws for registering charities, the Charitable Organizations and Solicitations Act (COSA), MCL 400.271 *et seq.* and the Supervision of Trustees for Charitable Purposes Act (STCPA), MCL 14.251 *et seq.*

This organization is now registered under COSA. The enclosed certificate explains the responsibilities to renew and notify us of changes made in the organization. This registration is separate from requirements of other agencies. Professional fundraisers hired to carry out solicitation campaigns or solicit or receive funds in Michigan must be licensed by our office.

This organization is also now registered under STCPA. STCPA registration requires an annual financial report. Financial statements submitted with COSA registration renewals will satisfy the STCPA reporting requirement. In the future, if you no longer are required to have COSA registration, submit an IRS 990, 990-EZ, 990-PF, audited financial statement, or other acceptable accounting each year to satisfy the requirement. A 990-N receipt is not sufficient.

This letter will be retained to show notification of our requirements. If you have questions, view our website at [www.mi.gov/charity](http://www.mi.gov/charity) or contact our office.

Department of Attorney General  
Charitable Trust Section  
(517) 335-7571  
CT\_Email@mi.gov

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