



Granite Curling Club

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President	Greg Smith
Past President	Doug Potter
Vice President	Barb Miller
Secretary	Elizabeth Booth
Treasurer	Phil Draper

March 27, 2006

Internal Revenue Service
4921-CHI, 17th Floor Attn: M. L. Ranney
230 South Dearborn St
Chicago IL 60604
re: EIN 91-0723248; Case 104271027EO

Dear Agent Ranney:

In response to the questions in your letter of March 8th:

1. *Events leading to national competition hosted in Seattle.* See attached schedule. I also included events leading to international competitions.
2. *Social activity history for 2004-5.* I'm uncertain as to what qualifies as a social activity. We have a party to celebrate the beginning of the season – it's a potluck dinner and chili cookoff – that was on October 16th. We have an annual awards banquet that we have combined with the annual meeting for the past four years – that was on May 21st. It is common for bonspiels to include a dinner or lunch.
3. *Bar sales to members.* The club does not distinguish between member and non-member sales. Hence the IRS examiner counted all bar sales as being non-member sales. Because we do track liquor sales by date, we can come up with an estimate. Of the sales last season, we can attribute about 28% to bonspiels, 68% to leagues, and 4% to other - including public open houses and curling rentals. This is an inexact division because of factors such as bonspiels that finish up on Sunday afternoon followed by Sunday evening league. Bonspiels are primarily club members, but we do have teams from out of town (we encourage them). The April spiel has as many as 20 teams (out of 48) from out-of-town – primarily British Columbia. The cash spiel has about 75% of the teams from out of town. The other bonspiels are one or two teams at most. If we count all of the open house and curling event income as non-member (which it isn't), we get 8% non-member sales. This is an estimate – which I suspect is high.
4. *Occupancy Expenses.* As listed in the original application, these are primarily utility costs (the form says this category should include utilities). Primarily, these are electric

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- costs to run the compressors to produce ice and gas to heat the building and produce hot water. We do not lease (pay rent for) any property.
5. *Breakdown of Other Expenses from Line 22 of Form 1023.* The original application included a breakdown of the “other expenses.” They include Dues and Subscriptions, Repairs and Maintenance, Insurance, Business and Payroll Taxes, Property Taxes, Professional Fees (mostly accounting), Office Expense, Income Taxes, and an allocation of direct member expenses allocated to offset member related income. There are no payouts to members.
 6. *Information on leagues.* We have leagues six nights a week. We aim for two draws (10 games)/night. I’ve attached a listing of the leagues that we gave to new and prospective members at the beginning of this season. We especially target these descriptions towards new curlers.
 7. *Must all league team members also be Granite Curling Club members?* Yes, indeed.
 8. *New front for Form 1023.* I’m afraid I don’t understand this request. Form 1023 does not have a space for a signature until page 20 or so. I signed and returned new forms 872-C with my correspondence of May 30th, 2005. Please let me know what form you’d like signed and I’ll make it happen.

As of this month, our club has two additional national champions. Teams from our club won both the College National Championship and the Mixed National Championship.

Please feel free to let me know of any additional questions or concerns. I would appreciate if could acknowledge receiving this letter with an email to curl@conicwave.net.

Sincerely,

Douglas W. Potter
Past President

Appendix: Games hosted in Seattle in the past 5 years that are part of a national or international competition.

2001-2002 Season

December 1-2	Junior State Championships
January 4-6	Seattle Open Cash Spiel
January 19-20, 26-27	State Championships
February 9-10	Mixed State Championship
March 17-23	Mixed U. S. Championship – Seattle

2002-2003 Season

December 14-15	Junior State Championships
January 3-5	Seattle Open Cash Spiel
January 16-19	State Championships
February 15-16	Mixed State Championship

2003-2004 Season

December 13-14	Junior State Championships
January 2-4	Seattle Open Cash Spiel
January 16-19	State Championships
February 14-15	Mixed State Championship

2004-2005 Season

November 19-22	Seattle Open Cash Spiel
December 11-12	Junior State Championships
December 15-19	Men's Open Round 1, Western Region
January 8	Washington College Championship
January 15-16	Men's and Women's State Championships
February 12	State Playdown for Optimist International Under-18 Championship
February 12-13	State Mixed Championship

2005-2006 Season

December 10-11	Junior State Championships
December 31-January 2	Seattle Open Cash Spiel
January 5-8	Women's Qualifier - Western Region
January 7	Washington College Championship
January 13-15	Men's and Women's State Championships
February 11	State Playdown for Optimist International Under-18 Championship
February 11-12	State Mixed Championship

Notes:

The Seattle Open Cash Spiel is part of the World Curling Tour. The World Curling Tour invites top money/points winners to an international bonspiel. In the past two years, winnings on the World Curling Tour have counted towards qualifying for the U. S. World trials (and the Olympics).

State and Junior championships are men and women.

I have omitted

1. Annual exchange junior bonspiel between Seattle and Langley, BC – held in Seattle alternate years
2. Annual International Tankard between Washington State Curling Association and the Pacific Coast Curling Association – held in Seattle every three years.
3. Any playoff to attend the Pacific International Cup in Richmond BC. A team from our club won the Women's cup last season.

The Mountain-Pacific region usually holds their championships in Seattle at the same time as the Washington championships.

Appendix: 2005-2006 League Descriptions

Monday Open (Manager's Choice). A great place to start and a great place to grow! Come join us on Monday night for a fun and competitive start to your week. Draws are either 6:30 or 8:30 and all ages and skill levels are welcome. We try to pair the experienced curlers with the novice curlers, so those who know, can teach. Best of all, we have two separate championships, one half way through the season and one at the end. In between the championships, we make some minor adjustments to the teams, so if December was a tough month for curling, February can bring salvation! No matter how you curl or how long you've curled, the refreshments and conversation after the game remind you why you took up the sport in the first place. Join Us! Manager: Jim Sullivan.

Tuesday Open (Manager's Choice) This is an early evening league, **one** draw only and appropriate for all ages and skill levels. Teams are reshuffled every four weeks during the season. This league is intended to be fun, cooperative, and social, and a great place to curl with new teammates. 5:00 p.m. Manager: Mary Melton

Tuesday Super League (Open, Skip's choice) is very competitive and has special entry fees. Not for new curlers or the faint of heart. Manager: Stuart Beck

Wednesday Women's League is a combination of Manager's Choice and Skip's Choice teams. The league is open to all female curlers of any age or skill level and encompasses both individual women curlers looking for a team as well as pre-determined teams. This league provides an excellent opportunity to play with a range of curlers. It's great for all skill levels. At the beginning of the season all teams play each other in a round robin format. Then, part way through the season, teams are divided into two groups based on the current standings and play only within their group for the remainder of the season. There are usually two draws at 6:30pm and 8:30pm. Manager: Jackie Ainsworth

College Curling League is open to all students and grad students who are going to any college at least half-time. The league is co-ed, and skips can decide on their teams. There will be a state and/or regional playdown, with the winner(s) getting the opportunity to travel to the College National Championships. All rules, etc. can be found at www.collegecurling.org. The league curls on Wednesday nights at 8:30. Manager: Tom FitzGerald

Thursday Morning (Open, Manager's Choice, Ladies Skip) league that is open to all curlers of any age or skill level. This league is intended to be fun, cooperative, and social. Teams will be reshuffled midway through the season. It is a great place to get your morning exercise and have fun. 10 a.m. Manager Sahara Pirie

Thursday Afternoon (Open, Manager's Choice) league that is open to any age or skill level. 1 p.m. Manager: Harvey Meulbroek

Thursday Men's Skip's Choice is open to men of any age or skill. Teams are arranged according to skill level into flights. Teams play against other teams in their own flight. Several times throughout the season teams are re-ranked according to the standings. This league has two draws. The draws will be posted at the beginning of the season. Every team will play early and late draws depending on the week. Although this is formally a skip's choice league, many new curlers have started here. 6:30 & 8:30 p.m. Manager: Doug Kauffman

Junior Curling League Open to all curlers under 21 years of age. Friday 5:45 to 7:15 pm. Manager: Scott McClean

Friday Open (Manager's choice) welcomes any age and skill level. This is a fun and family-friendly Manager's Choice league. There are two draw times. Teams may play in the early or late draw on any given week. The draw schedule is set at the beginning of the season, and again

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after the holiday break. (FYI Late draw is late; games on the late draw often go until midnight.) This league is an excellent choice for novice curlers. 7:30 & 9:30 p.m. Manager: Severin Larson.

Little Rocks Mini Camps (Open, Manager's Choice) is open to new and beginner curlers 6-12 years old. The camps will run 3 or 4 weeks, focus on **fun**, learning the game and developing skills. This is a great chance to introduce your child to the sport. Sundays, 2-3pm. First camp is October 16, 23 & 30th. Manager: Sahara Pirie

Sunday Novice (Open, Manager's choice) is open to 1st and 2nd year curlers of all ages. The league strives to be a fun introduction to the game with instructors available to teach proper curling etiquette and form. Teams will be reshuffled during the season as new players join the league. Games will be six ends. 3:30 p.m. Manager: Jeff Wick

Sunday Mixed (Skip's Choice). This league is slightly competitive. 6 & 8 p.m. Managers: Jay and Elizabeth Booth