



Granite Curling Club

1440 N 128th St ■ PO Box 33057 ■ Seattle WA 98133 ■ 206-362-2446

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

May 30, 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:

We have received your letters of April 27th and May 12th.

On the matter of the effective date: It was never our intention to have the 501(c)(3) status apply before the date of application. I'm sorry for any confusion regarding this.

We operate the bar with volunteers. We offer those who bartend once a week for a particular league a discount on fees for playing in a league.

The operation of the bar is incidental to the mission of the organization. We could indeed have a club without one – although it is usual and customary for a curling club to have a bar. But we do not operate the bar except as associated with curling activities. In the off-season (as now), the bar does not operate. We do not invite people to come in and use the bar that aren't here to curl or otherwise participate in the activities of the club.

As you point out, its income is a significant part of our overall income. That income directly supports the activities of our organization and helps maintain the facility. Without it, we would have to charge more in fees – which in turn would make it more difficult for people to compete.

Sincerely,

Douglas W. Potter
Past President