

Robert G. McKay, CPA

**5740 Dupont Ave. S.
Minneapolis, MN 55419
(612) 866-0942**

October 3, 2005

Internal Revenue Service
EO Group 7941, 4921 CHI
230 South Dearborn Street
Chicago, Illinois 60604

Re: Granite Curling Club of Seattle
EIN: 91-0723248

Dear Agent Ranney:

As the representative for the above referenced organization, I am responding to your letter dated June 21, 2005 (copy enclosed). With regards to your request for item number 1 - a copy of the Revocation Letter issued by the IRS in May 1995 revoking the organizations 501(c)(7) status and items "a" through "d" of number 2 in your letter, you will be receiving those requests from Doug Potter, the current president of the organization. I am writing in response to item number 2, e.

First of all, it is important that you understand that the highest level of competition within the sport of curling in the U.S. culminates with the U.S. National Championships, which is an annual event. There is an annual championship for men, women, and mixed teams. Typically, there are playoffs to determine one team from a specific state or region of states to compete in the national championships. The championships usually consist of a round robin of about 16 teams. The winners of the national championships qualify to compete in the World Curling Championships, which is also an annual event. In addition to these annual events, the United States Curling Association (USCA), of which Granite Curling Club of Seattle is a member, is a member of the International Olympic Committee, as curling is now a medal sport in the Olympics. As such, every four years there are also Olympic Playdowns (qualifiers) that take place to determine one men's and one women's team to represent the U.S. in the Olympics.

It is many curlers' hopes to compete at as high a level as possible. However, given the growing number of curlers in the U.S. and the small number of teams that qualify to compete in these highest competitions, it is extremely competitive for a team to qualify. It is impossible to qualify for such events without diligent practice and competition. However, thanks to clubs across the nation like the Granite Curling Club, every curler has the opportunity to curl in national and international competitions.

As with any curling club, the Granite Curling Club of Seattle offers league play for all curlers as an opportunity to hone their skills and practice for such competitions. Leagues are set up each year to organize competitions between local teams. There are several competitions between regional, national and international clubs each year. Some of these competitions take place at Granite's club, while others require teams to travel to other national and international clubs. Obviously, these national and international competitions cannot take place 100% of the time. The cost and time of travel makes it impossible for most curlers to afford to compete in these competitions 100% of the time. After all, curling is an amateur sport, of which the majority of competitors have full time jobs. As such, the only feasible way to offer practice facilities and games to compete in is to offer league play within the club to all local members. Some members compete in many national and international competitions, while others compete in much fewer. There may be some curlers who do not take part in these competitions in a given year, however that percentage of curlers is very small. With regards to the language of the Internal Revenue Code, I would say that this portion of curlers is an insubstantial part of the membership. As a matter of fact, the amount of participation in national and international competitions by members of the Granite Curling Club is quite substantial. We have already submitted documentation of the numerous national champions that have come from their membership. If additional information is needed, we will submit it upon request.

Coming from a person that took part in the U.S. junior national championships in 1996 and 1997, I can tell you that if it wasn't for clubs like this one, these opportunities would not be possible for amateur curlers. When I participated, I was a college student that was able to practice my curling at the Potomac Curling Club (a 501(c)(3) organization) in Potomac, Maryland. In addition to the junior nationals, I have competed in countless national and international competitions as a member of the Ardsley Curling Club (also a 501(c)(3) organization) in Ardsley, New York. Were it not for the opportunity to practice and participate in competitions at their clubs, I never would have had the opportunity to take part in these competitions.

There are hundreds of members of the Granite Curling Club of Seattle who wouldn't have these opportunities, either if it wasn't for the organization fostering such competitions. The club's activities are in accordance with the activities of several other clubs throughout the nation that have the status as 501(c)(3) organizations. Perhaps the only thing that sets them aside from those organizations is their level of success, as they have produced the highest number of champion teams of any club in the nation. Granting this club the same status will only help to further its purpose of fostering national and international competitions to all curlers.

Should you need any additional information, please contact me at the number above. Thank you for your consideration in this matter.

Sincerely,

Robert G. McKay, CPA