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

Dear Agent Ranney:

I have been a member of Granite Curling Club for thirty years. I have played on teams that won the Men's Nationals in 1989, and the mixed Nationals in 1999, and I am currently the junior curling coordinator for our club. I also represent Washington State as a director of the United States Curling Association, and chair the USCA youth committee. The USCA is the national governing body for curling on the USOC. I write this letter to discuss the primary purpose of Granite Curling Club.

Curling is a true amateur sport. Even the most elite curlers in the US lose money curling, once the cost of travel, time off from work, motel rooms, equipment, etc. is factored in. Those of us who compete at a National level make a large economic sacrifice because we love the high level of competition, and we want to constantly push our own competitiveness and the quality of the teams that represent the US in world competition.

Our club has been blessed with many national champions, and we continue to produce national champions almost every year. Every national caliber curler in our club has been supported and sustained by the Club. Many began as members of our junior curling programs, which start as early as 6 years of age with the little rockers program. The club provides coaches for juniors, a junior instructional league, junior tournaments, and practice time. Others, like me, took up the sport in their twenties and learned to play in one of the novice leagues, advancing their skills through clinics provided by the Club, and eventually moving into the ranks of the most competitive leagues.

Each year for the last 45 years, our club has hosted almost every State tournament for Washington leading to the National championships, in multiple categories: (men, women, boys and girls (under 21, and under 18), and mixed. Twenty-eight (28) of the Washington State winners have gone on to be National Champions. Part of the reason for our success has been the strong competitive tradition within the club, and an appreciation of the dedication it takes to play at the highest level. Members of our club were on four teams that competed in the final round of the Olympic Trials for Torino. As the competitors prepared for the trials, the club made ice available for them to practice almost every day. The club has also provided funds for each competitive team to help with the cost of travel.

We have also hosted eight (8) national championships at our club. We will be hosting the Junior Nationals at our club next year.

As a Club, we are passionate about doing the things that lead to producing national champions:

1. Strong junior program with coaches and instruction;
2. Open houses to introduce new people to the sport;
3. Keeping league fees reasonable so that young people can afford to take up the sport, and curl in multiple leagues;
4. Regular clinics and instruction;
5. Travel to Canada (the Mecca of Curling) to improve our skills against high level competition.
6. Building a nucleus of highly competitive curling teams who push and challenge each other.

Not all of our leagues are composed of world class curlers. Like every curling club, we have a range of leagues. No curling facility could sustain itself if it excluded beginning or less skilled curlers. It would not only be financially prohibitive, but there would be no stepping stones through which a novice could become an elite athlete. Like every curling club, we have a bar for the convenience and refreshment of curlers. Our bar revenue subsidizes the cost of curling, and keeps our league fees low. Junior curling is heavily subsidized, with reduced membership and league fees (see dues structure previously provided), but all curlers benefit from low fees, especially the curler trying to improve by getting in as many games as possible.

Competitive excellence has always been a tradition at our club. We have made a permanent commitment to that goal by amending our Articles of Incorporation to provide that our purpose is to foster national or international amateur sports competition, to develop, promote and encourage the Olympic Sport of curling. Our sport is not well known in some parts of the United States, but that is changing as a result of Olympic coverage. The United States has strong medal contenders, particularly on the Women's side, where our women won silver at the World last year, and gold in 2003. The Olympic exposure gives us an excellent opportunity to grow the sport, and to create future champions, and that is the true primary purpose of our club. No one stands to benefit or profit individually from the operation of our club. Any excess funds are put back into the club to make it a better venue for curling. We hope the club will thrive and continue to produce champions well into the future. 501(c)(3) status will help us to achieve that goal.

Sincerely yours,

James Pleasants