Facsimile Transmittal

Fax Number (312) 366-3912
Mail Code: 4921CH, 230 S. Dearborn St., Chicago, IL 60604
Exempt Organizations Group 7882
Fax Exempt and Government Entities

 Ferris H. Gherardino (312) 366-3890

From:

Phone No.:

Myron Ranny

5

Number of Pages (including cover sheet):

FAX ATACHED LETTER

SEE ATTACHED LETTER

SEATTLE GRANITE CURLING CLUB OF

To:

Robert Mckay

Re:

DATE: 4/27/06

Fax: 352-548-3500
DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE
EO GROUP 7941, 4921 CHI
230 SOUTH DEARBORN STREET
CHICAGO, ILLINOIS, 60604

Date: April 27, 2006 (faxed)
Granite Curling Club Of Seattle
C/O Robert McKay
5740 Dupont Avenue South
Minneapolis, MN 55419

Dear Applicant:

Thank you for the information recently submitted regarding your application for exemption. After reviewing the documents submitted, we find that we need more information before we can complete our consideration of your application.

Please furnish the information requested by the response due date shown above.

Please mail the requested information to the following address:

INTERNAL REVENUE SERVICE
4921-CHI, 17TH FLOOR
ATTN: M.L. RANNEY
230 SOUTH DEARBORN STREET
CHICAGO, IL 60604

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

M.L. Ranney
Revenue Agent
Letter 23820(D)/CG)

Page 2 of 4

(Please to make the election because of interests are beyond the taxpayer's control.

Internal Revenue Service (IRS)

If the taxpayer elects under the section before the failure to make the regular election is discovered by the

this section, a taxpayer is deemed to have made a reasonable and in good faith the taxpayer

(2) Reasonable action and good faith (1) in general. Except as provided in paragraphs (q)(1) through (q)(4) of

§301.9100-2 must be made under the rules of this section. Provisions for relief subject to this section will be

In general. Any extensions of time for regular elections that do not meet the requirements of

§301.9100-3. Other extensions

Please consider the above and advise us whether or not you would accept a determination letter

believe your asserted reason for failure to file is not compelling.

below) believe that the regulations substanetiate that they have made a reasonable and in good faith the taxpayer

The regulation对她 filed Under §3 of the application have been effective of the date that we received your Form 1023, application.

[ ] The regulation was filed under existing law.

and a reasonable basis for an election under IRC §301(c)(3) under IRC §301(c)(3), (for those years. Considering the

considering if the business is not considered be considered as an activity that is directly related to your proposed

You are also obligated to provide a reasonable amount of income and it does not appear that the

reason that you gave for the failure to file; you are not previously aware that you may be in material

On page 6, of your Form 1023, application, under Item 4. You applied for an extension of time to file. The

ADDITIONAL INFORMATION REQUESTED:

After your case was been closed, we will take steps to process your application. If you submit your return more than 90 days

Note: Your response to this letter must be submitted over the signature of an authorized person.