



Date:

May 26, 2005

Granite Curling Club of Seattle PO Box 33057
Seattle, WA 98133

Dear Applicant:

Department of the Treasury Internal Revenue Service
TE/GE Division, MS 7-4-01 450 Golden Gate Ave
San Francisco California 94102-3661

Employer Identification Number: '91-0723248
Case Number:
104271027EO Contact Person:
Ling Yee ID# 94-06344 Contact Telephone Number:
(415) 522-6363 Office (415) 522-6059 Fax Response Due Date:
June 10y_2005 .-

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application. Please furnish the following information by the response due date shown above:

1

Two hard-copy of the original Forms 872-C.

2. Your letter dated April 3, 2005 in response to our letter dated March 17, 2005, indicates that there were a few misstatement in the Form 1023 [t]ed. The organization previously held an exempt status under IRC 501 (c) (7) from 1975 to 1999. Please provide the followings:

3.

- a. Please provide a copy of your determination letter under section **501** (c) (7) of the Internal Revenue.
- b. Did you terminate your exempt status after 1999? Please explain.
- c. Were you a taxable entity from after 1999?

Article VI of your Restated Articles of Incorporation filed on October 27, 2003 with the Secretary of State in the state of Washington, indicates the corporation shall issue certificates of membership as evidence of membership in said corporation. The interest of each incorporator or member shall be equal to that of any other, and no incorporator or member can acquire any interest which will entitle him to any greater vote, authority or interest in the corporation than any other member. Please provide the following information:

- a. Provide a copy of the certificate of membership.
- b. Provide a list of the membership.

4. Please provide an explanation on the long term debt of \$82,600 on Form 1023, Part IV (page 9). Submit a copy of the long term debt agreement.

5. Form 1023, Part IV, line 22 (page 8), for FYE 4/30/2004 indicates member allocation \$16,783. Please provide an explanation of this expense. What is the reason for the members to receive allocation?