



Granite Curling Club

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

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

February 5, 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:

Please note that our mailing address is the Post Office Box above. We do not have mailing service at our street address.

Your letter of January 18th suggests our operation of leagues and a bar and generally fostering social activities for individuals and families are our primary activities. On the contrary, our primary activity is to foster curling. There are multiple ways that we do this – including operating leagues and weekend tournaments (bonspiels). Leagues and bonspiels are the primary way we train curlers at all levels. Virtually all our leagues have national level curlers playing in them. We also provide instructional clinics at various levels of play. The bar and other social activities provide revenue that helps keep the club in operation. To the best of my knowledge, every curling club operates in pretty much this same manner – including those clubs the IRS has already granted 501(c)(3) status.

That we have produced more national champions than any other club shows that we have curlers that successfully compete at the national level. But we also have – and need – other curlers to provide funding, help maintain the facility, run regional and national events that we hold at the club and elsewhere – and become the next generation of curlers that compete at the national level. Obviously, not everyone competes at the national level – but many do.

Granite Curling Club is the only dedicated curling facility in the continental United States west of the Rocky Mountains. Hence, the regional playoffs occur here. The regional playoffs for some of the other regions also occur here. Among the national championships at this facility were and will be the 1997 Men's and Women's, the 2001 Mixed, and 2007 Junior Men's and Women's. Before the 2002 Olympics in Salt Lake City, the Russian Women's curling team came to our club to train and prepare. They played practice games against teams from our club.

February 5, 2006

One of our Past Presidents and competitor at the international level, James Pleasants, goes into more detail on some of this in the enclosed statement.

As I review the criteria in your letter, I believe we meet them. We foster the sport in this area and host and send participants to national competitions. We are a member of the national organization and have a role in governing that organization. There is a natural path from curling well at this club and playing at the Olympics.

Thank your for your consideration. Please let me know if you have any further questions.

Sincerely,

Douglas W. Potter
Past President

encl: Statement from James Pleasants