



HISTORIC
FRANKLIN
TENNESSEE

ITEM #4
WRKS 02/26/13

MEMORANDUM

February 19, 2013

TO: Board of Mayor and Aldermen

FROM: Eric Stuckey, City Administrator
Special Events Advisory Team

SUBJECT: Franklin First's Fiddlin' Fish 5K/1 Mile Run (May 11, 2013)

Purpose

The purpose of this memo is to outline recommendations for the Franklin First's Fiddlin' Fish 5K/1 Mile Run sponsored by Franklin First United Methodist Church.

Background

This is an annual event coordinated by Franklin First United Methodist Church.

Recommendation

Staff recommends approval with the following conditions:

- Applicant will provide updated Good Neighbor Letter which will be distributed to area residents within the approved course.
- Applicant will provide a \$1,000 refundable damage deposit to City prior to event.

Risk Management:

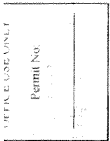
- Applicant will provide certificate of insurance naming the City as additional insured.

Police Department:

- Applicant will hire nine (9) extra-duty Franklin Police Officers to secure the course provide security and traffic control.
- Applicant will provide at least a 72-hour advance notice to CSX.

Solid Waste Department:

- Applicant will provide volunteers to pick-up any trash associated with the event.



CITY OF FRANKLIN
EVENT PERMIT APPLICATION



Application is Due 90 Days Prior to Scheduled Event.
Please read application carefully and fully complete each section.
A non-refundable application fee of \$100 is due at time of filing.

Note: Filing this application does not guarantee that your request will be granted.

- Please check all that apply:
- street closure
 - other special event
 - beer served (separate permit required)
 - parade

Please supply the following information. For additional space, use separate sheets of paper and attach to the application.

- 1) Location requested (if Temporary Street Closure only, list major roads to be closed):
 ___ Aspen Grove Park ___ Liberty Park ___ Eastern Flank BattleField Park
 ___ Fieldstone Farms ___ Pinkerton Park
 ___ Jim Warren Park ___ Harlinsdale Farm Other: 5th Ave directly in front of 1st Mich
Levilburg PK to Corbin Ln to
Corbin Plantation. Total 1/2 mile

- 2) Name/purpose of event: Fiddlin' Fish Sk
- 3) Date or dates of event: May 11, 2011
- 4) Time of Event: 7:00 AM
- 5) Time of Street Closure (if applicable): 7:30 - 8:45
 Set-Up Date/Time: _____ Tear-down Date/Time: _____
*Note: Two (2) hours will be added before set-up time and two hours (2) will be added after tear-down to allow time for clean-up. Events responsible for payment of Franklin Police Officers during this time. Read Additional Requirements section for more information.

- 6) Name of Applicant and Organization Requesting Permit:
Mike Gill / First United Methodist
 a) Address: 143 5th Ave
 b) Phone: 969-5356 c) Cell: _____ d) Fax: _____
 e) E-mail address: gillmcc@bellouth.net
 7) Person in charge on day of event: Mike Gill
 Cell: 969-5356 E-mail address: gillmcc@bellouth.net



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8) Name and Cell Number of at least two others available on day of event:

Name: Chad Gore Cell: 310-0404 E-mail address: cgore@cgahoo.com

Name: Dan Williamson Cell: 513-8083 E-mail address: dan-williamson@bell.com

9) DETAILED description of event (use additional sheets):

SK to raise money for families who have children
stricken with illness

10) ENCLOSE A DETAILED MAP of event site, detailing any temporary or permanent structures, street closures, parking, etc. If applicable, list the location, blocks, streets and/or intersections in which such event will occur. For large-scale events, map should be obtained from the City's GIS division.

11) An estimated number of participants and an estimated number of attendees expected to attend during the course of the event:
300

12) Please attach a list containing the names, addresses, and phone numbers of the Chairperson of the organization and all other persons involved in the management or control of organization and/or committee.

13) Is your organization based in Williamson County? Circle Yes or No
 (if no, please state where: _____)

14) Is your organization authorized to do business in Tennessee? Circle Yes or No

15) Is your organization a tax-exempt organization as described by the Internal Revenue Code Section 501(c)(3) or a not-for-profit organization? Circle Yes or No. If yes, please attach copy of IRS tax exemption letter providing proof of status.

16) Will you charge an admission/participation fee (including vendors)? If yes, please specify how much per person/vendor. Yes/none

17) Will any charity, gratuity, or offers be solicited or accepted during the event? Circle Yes or No.

18) Is this event a fundraiser? Circle Yes or No. If Yes, what organization will be beneficiary of event? What percentage of funds will they receive? Methodist Church - 100%

19) Will parking in the area of the event need to be restricted or prohibited? Circle Yes or No



20) Will any sound amplification equipment be used during the event? Circle Yes or No. If no, FRANKLIN please skip to Question #22.

21) For what purpose will sound amplification be used (i.e. announcements, entertainment, etc.)?

Announcements & blurgies

22) What type of sound amplification will be provided (DJ, Band, etc.)? Please list all that apply.

Bluesgrass Band

23) During what time period is sound amplification requested? 7:30 - 9:00

24) For entertainment, give details of entertainment being provided (i.e. number of musicians, type of music, amp wattage, etc.). 5 musicians

25) Will any stages, amusement attractions, or amusement rides, including inflatables, be erected for the event? Circle Yes or NO. If yes, Applicant must give specific details as to the location and type of games/activities, i.e. inflatables, horseshoes, relay races, etc. along with the name of the company providing the stages and/or activities. Applicant must also include a copy of that company's insurance certificate indicating coverage and listing the City of Franklin as additional insured. ***For stages, tents, inflatables, etc. constructed on site prior to the event, that date must be included on Certificate of Insurance provided to the City of Franklin. Stages MUST be removed from site at end of event. ***Rented inflatables/interactives that are set-up and manned by applicant must be included specifically in applicant's Certificate of Insurance.

26) What, if any, vendors will be present at event? (i.e. medical related, shirts, arts, etc.) Please provide detailed list. Use additional sheets. N/A

27) Will food, beverages, or merchandise be sold or given away? Circle Yes or NO. If yes, clean-up is required. Please provide name of clean-up provider, contact, and phone number of person on-site during event. See Question #28.

28) Events under 200 participants require a \$250 refundable security deposit at the time of approval. For events over 200, a \$1000 security deposit is required upon approval. If clean-up is not done properly, the organization requesting the permit will be fined (See Attachment A). Applicant's event coordinator or representative and a City of Franklin representative will conduct a Pre-Event meeting prior to event date for Pre-Event Check List Site Review. At the end of the event, a Post-Event Check List shall be completed by the Applicant's event coordinator, or representative, and a City of Franklin representative to re-assess the site for trash and damage, and to secure with caution tape and signage (provided by event group) any tents left for removal. Damage deposit will be refunded after a satisfactory Post Event Check List has been completed and signed off on by both the City of Franklin and organization requesting event.



29) *NOTE: Events that include deep frying cooking oil operations are required to have a grease pit on-site and contract with a grease waste hauler to handle the grease waste and removal of the grease pit. A copy of this agreement shall be filed along with this application. The primary event sponsor is required to remove all cooking grease from the site immediately after the event. Illegal dumping of cooking grease will be prosecuted. Please read *Additional Requirements section of this application for more information.*

30) Will you require a temporary water tap? Circle Yes or NO. If yes, please list exact locations:

31) Will alcohol, beer, and/or wine be given away or sold? Circle Yes or NO. If yes, a permit from the relevant board is required. Please read *Additional Requirements section of this application for more information.*

32) Will your event include tents or other temporary structures, propane use, or open flames? Circle yes or no. Events using tents of size 20 x 10 or larger require permitting from Franklin Fire Department. Safety measures must be provided on all tents, especially those set-up prior to the actual event. Tents should be taken down the date the event has ended. Please read *Additional Requirements section of this application for more information.*

33) Attach Good Neighbor Letter and Mailing List used. Please read *Additional Requirements section of this application for more information.*

TITLE VI OF THE 1964 CIVIL RIGHTS ACT

No person in the United States shall, on the ground of race, color, or national origin be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

The City of Franklin does not discriminate based on race, color or national origin in federal or state sponsored programs, pursuant to Title VI of the Civil Rights Acts of 1964 (42 U.S.C. 2000d). For more information or to file a complaint against the City of Franklin under Title VI of the 1964 Civil Rights Act, contact the Title VI Coordinator

Rodney Escobar
Risk Manager
City of Franklin
109 Third Avenue South
Franklin, Tennessee 37064
615.791.3277

The City of Franklin is committed to providing reasonable access and accommodations upon request for people with disabilities. Please call the Risk Management Department at (615)791-3277 for specific requests.



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PLEASE READ ATTACHMENTS BEFORE SIGNING APPLICATION.

Fiddlin Fish List of Officers
Race Director: Mike Gill
Co Director: Chad Gore
Co Director: Dan Williamson

- 1) I/We agree to abide by all ordinances and regulations of the City of Franklin and all conditions placed upon the event by the City Administrator and the Board of Mayor and Aldermen.
- 2) I/We do swear or affirm that all of the information given in this application is true and complete.
- 3) I/We do hereby agree to assume the defense of and indemnify and save harmless the City, its aldermen, boards, commissions, officers, employees and agents, from all suits, actions, damages or claims to which the City may be subjected of any kind or nature whatsoever resulting from, caused by, arising out of or as a consequence of such event and the activities permitted in connection therewith, and to submit a certificate of insurance prior to the event in an amount acceptable to the City Administrator.
- 4) I/We agree to provide a copy of this signed Event Application to any vendors, planners, and related parties associated with the event to ensure they are familiar with the guidelines set forth herein.
- 5) I/We understand that I/we assume the responsibility of the actions of any vendors, planners, and related parties for this event.
- 6) I/We understand that granting of Special Event Permit does not imply granting of other permit that is separately required.
- 7) The application for an event permit shall be filed not less than 90 days nor more than 364 days prior to the scheduled date of such event. Suggested filing is at least 180 days prior to scheduled event. Events should not be advertised or promoted until an event permit has been obtained from the City. Failure to file in a timely manner may result in denial of a permit.
- 8) The City reserves the right to require one or more City of Franklin police officers or other emergency personnel be present at any and all events that occur within the city limits. Please budget for this request at a rate of \$30 per hour at a minimum of two (2) hours.

BY: Michael Gill Date: 1/15/13
(Signature and title - must be officer of organization)

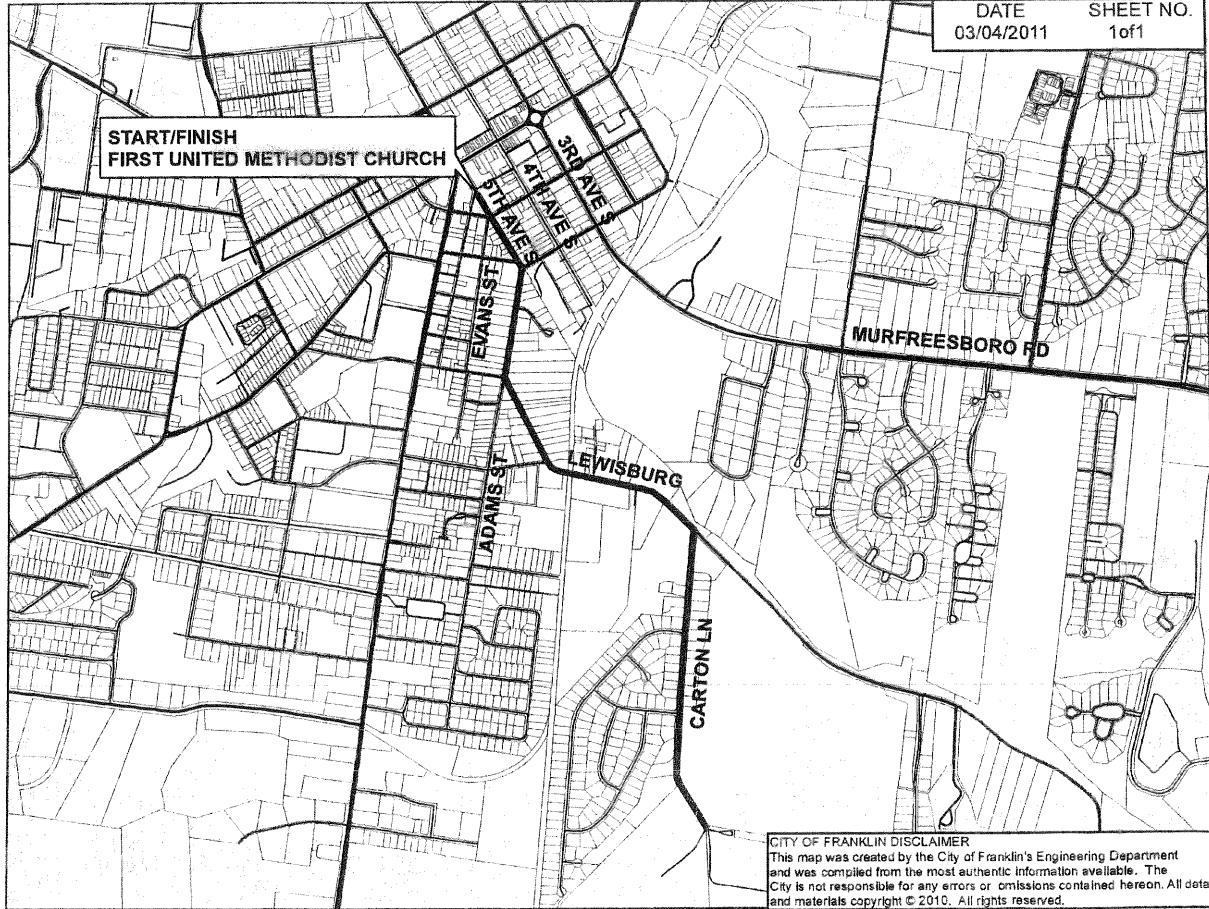
Approved by the Board of Mayor and Aldermen on _____, 20____.

Dr. Ken Moore, Mayor

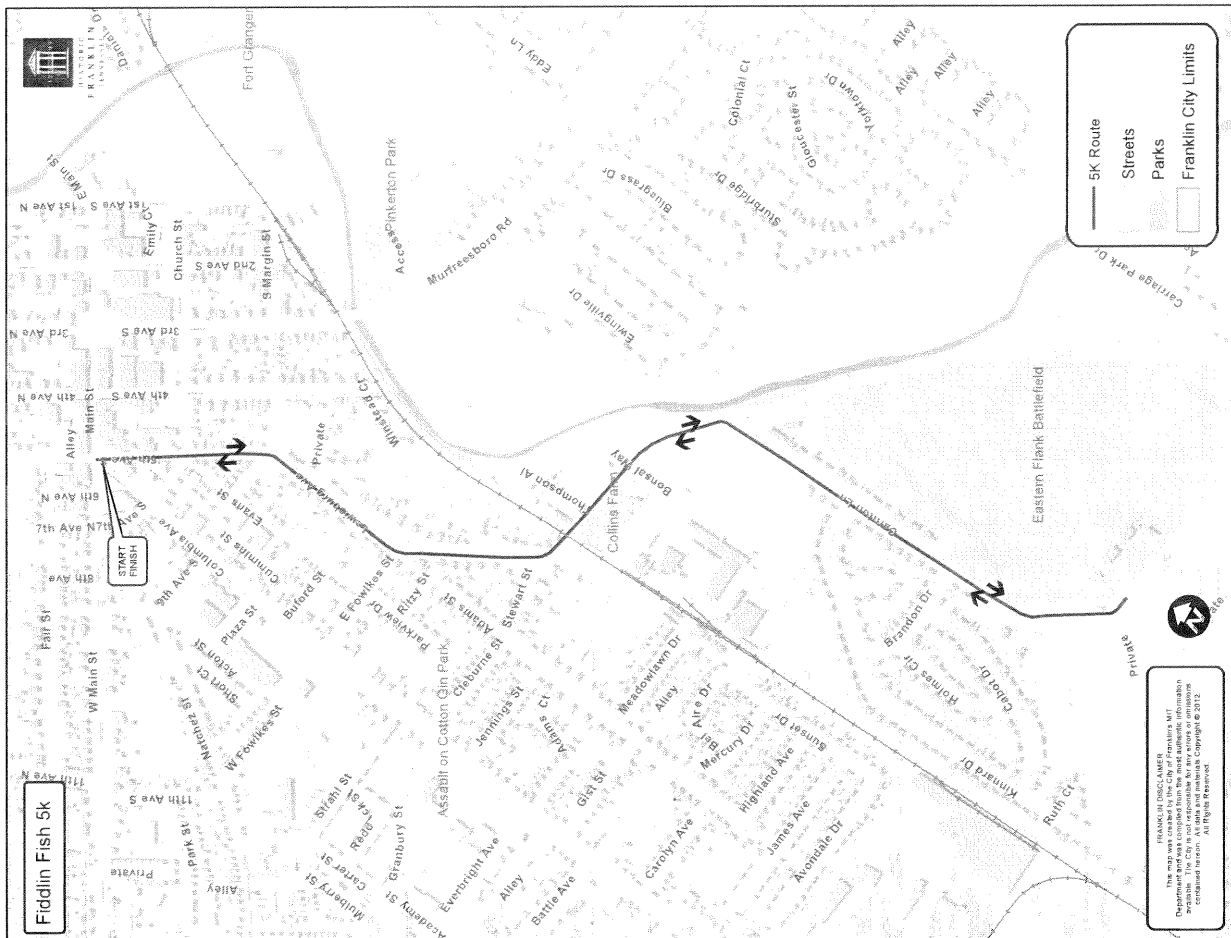
Eric S. Stuckey, City Administrator

If you have questions concerning your request, please call 615-550-6606.

 Return application to:
 City Administrator's Office
 City Hall
 109 Third Ave South
 Franklin, TN 37065
 615-791-3217
 615-790-0469 (FAX)



CITY OF FRANKLIN DISCLAIMER
 This map was created by the City of Franklin's Engineering Department and was compiled from the most authentic information available. The City is not responsible for any errors or omissions contained hereon. All data and materials copyright © 2010. All rights reserved.



Works in Progress Sunday School Class
Franklin First United Methodist Church

List of Addresses for Good Neighbor Letter

Application for Franklin First's Fiddlin' Fish 5K

Fifth Avenue South

201 Frances Haynes
209 William E. Walton
215 Christian Friesinger
217 Margaret Scruggs
219 James Redford
221 Suntrust Bank
223 Suntrust Bank
225 Suntrust Bank
202 James Smith
210 Mamie McArthur
216 Edward Jordan
218 Robert Rowland
220 Stephanie Jenkins
222 Rebecca Hicks
226 John D. Wood

515 Church Street

438 S. Margin
501 S. Margin

1102 Adams St.

303 Berry Cir.
305 Berry Cir.
307 Berry Cir.
311 Berry Cir.

306 Berry Cir.
302 Berry Cir.

Peter Furler
Suntrust
Lillian Stewart
Betty Horn
O'More School of Design
Frank Irvin
Nancy Berry
Kenneth Moore
A&B Investments
Bobby Hatchett

Lewisburg Avenue

101 O'More School of Design
103 O'More School of Design
105 O'More School of Design
109 O'More School of Design
111 Michael Tanner
115 Linda McGory
117 Harry Billington
119 Ronald Payne
121 Matthew J. Hill
123 Timothy Adgent
201 Boardman Stewart
203 Curtis Gibbs
205 Ryan Rettler
207 David Foster
209 Robert Crosby
211 Robert Crosby Sr.
213 Gale Haddock
215 Robert Garner
217 Historic Home Builders LLC
219 Linda Stubblefield
221 D'Lorah Lane
James Green
Maye Hill
403 Mable Stewart
405 Arthur Hodge Estl
407 Aundria Reed
417 Aundria Reed
419 Mariah Blakely
421

102 Daniel Cremin
104 Curtis Nicholson
106 Ned Jones
108 James Jewell Jr.
110 Eulalie Jefferson
112 Catherine Burns
114 Daniel Klatt
116 Larry Cognata
118 John Pavlejc
120 Danny Nelms
122 William Adair Jr.
200 Sherman Anderson
202 A D Haber III
204 Robert Bass
206 Edmund Nance Jr.
208 Simon Waterlow

Lewisburg Avenue

210 Salli Lagrone
212 William Ewin Jr.
300 Margaret Macpherson
302 Laurel Aiello
418 Save the Franklin Battlefield Inc.
422 Bonsal American Inc.
424 James Huskey
428-30 Ron Taylor

Thompson Alley

1136 Leonard Jones
1140 Maye Hill
1142 Verlia Burns
1143 Frank Roberson
1144 Euford Miller
125 McPhail Scruggs
126 Lee Jenkins
129 Tom Scruggs

Carnton Lane

1132 David Grow
1136 Kirk McCaleb
1140 Billy Etue
1200 Paul Hoppe
1204 David Jackewicz
1208 James Parker
1212 Walter Latture
1216 Christopher Campbell
1220 Eric Ross
1224 Jimmy Moore
1228 Luke Dunn
1300 Newton Walker
1304 David Mrozinski
1310-16 Frances Erwin
1328 Thomas Miller
1344-46 David Carr

1115A-1 through A-5

1119 Eloise North
1123 James VonGruenigen
1127 Ronald Taylor
1131 Gary Carrigan
1135 Anthony Greer
Glen Hunter

Carnton Lane

1139 Kenneth Burbage
1143 Joanie Abernathy
1201 Jeff Bradford
1205 Michael Trailov
1207 Todd Hardy
1211 Mary Howard
1215 Darlene Rebowe
1219 Ronnie Johnson

Kinnard Drive

1304 Bryan Brand
1308 John Marshall
1312 Robert Silliman
1316 William Knight
1320 Christian Belzunce
1324 Scott Seybold
1328 David Palmer
1400 Wilda McMeans
1404 John Fisher
1408 Tipton Evans
1412 Virginia Williams
1500 Joe Templeton
1504 Matthew Giblin
1508 Michael Martin
1512 Carl Coleman
1516 Kathryn Cherico
1520 Douglas Beard
1524 Christopher Schneider
1528 Robert Ferris
1532 Charles McNish
1536 Darrel Emerson
1540 Charles Lafont
1544 Jimmy Stephens
1548 Timothy Layne
1552 David Scott
1556 Vernon Pieper
1560 James Brown
1564 Davie Praet
1568 Jason Gilliam
1600 Gregory Duke
1604 Lawrence Sellers
1608 Paul Butts Jr.
1612 Joseph Doughty
1616 William Lasater
1620 Ronald Williams

Kinnard Drive

1624 Michael Hines
 1628 Morris Sammons
 1632 Jerry Shockey
 1636 John Cain
 1640 William Large
 1627 Morton Stein
 1617 Joseph Sessions
 1557 Elmer Matto Jr.
 1553 David Beeny
 1549 Anthony Johnson
 1545 Gary Moody
 1541 Gary Peevely
 1537 Anthony Daimora
 1529 Hugh Coltharp
 1525 Brent Moelker
 1521 Russel Carrigan
 1517 Daniel Blevins
 1509 Michael Weeks
 1505 Mark Traxler
 1409 Edward Goehner
 1405 William Rodgers
 1401 Marshal Spitzer
 1321 David Sullivan
 1313 John Altshuler
 1305 Shay Evans

St. Michaels Court

1000 Margaret Southgate
 1004 Denise Andre
 1008 Joseph Hale
 1012 David Boyd
 1013 James Thomson
 1009 Ronald Spaid
 1005 Donald Welch

Brandon Drive

1100 Jason Houser
 1104 Frank Minter Jr.
 1108 Carroll Roose
 1112 John Trew Jr.
 1116 Ryan McNeary
 1120 Roger Cathay
 1124 James Cunningham
 1121 Robert Zimmerman
 1113 Mark Tornow
 1109 Maurine Alexander
 1105 Christopher Jackson
 1101 Richard Yuill

Holmes Circle

1504 Neal Miller
 1508 Alex Marks
 1512 Terry Thomas
 1516 L. Ollen Crowder Jr.
 1520 Larry Pruitt
 1524 Wallace Post Jr.
 1528 Steven Shaver
 1532 Ronald Ellis
 1536 Richard Billings
 1525 Fred Oettel
 1521 Andrew Hanscom
 1517 Elizabeth Yates
 1513 Dan Sanderson
 1509 Robert Marrero
 1505 Edward Strong II

Cabot Drive

1504 James Lanier III
 1508 Frederic Pepin
 1512 Betty Parker
 1516 Ralph Genoble Jr.
 1520 Kevin Adams
 1524 Robert Nichols
 1528 David Maddox
 1604 Thomas Jackson
 1608 Kenneth Morrow
 1616 Cheryl Landis
 1620 Robert Johnson
 1624 Franklin Rayse
 1629 Adolph Vedder
 1625 Alma Ashby



PO Box 340029
Nashville, TN 37203-0029

August 21, 2007

FIRST UNITED METHODIST CHURCH
c/o Reverend Dr. A. Lynn Hill
143 5th Avenue South
Franklin, TN 37064

Re: Certification of Inclusion in The United Methodist Church Group Tax Exemption Ruling
Affiliated Organization: First United Methodist Church
Affiliated Organization's Employer Identification Number (EIN): 91-2194790
Date of Inclusion: December 12, 2002

Dear Reverend Hill:

This letter will certify that the affiliated organization named above has been and continues to be included in The United Methodist Church Group Tax Exemption Ruling ("UMC Group Ruling"). In particular, as stated in the group ruling determination letter issued to The United Methodist Church by the Internal Revenue Service ("IRS"), this affiliated organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

This certification letter is issued by the General Council on Finance and Administration of The United Methodist Church ("GCFA"). As the central organization for the UMC Group Ruling, GCFA has been granted the authority by the IRS to determine which organizations are included in the UMC Group Ruling. The Group Exemption Number is GEN 2573. Thus, this certification letter, together with the enclosed copy of the IRS group ruling determination letter, serves to verify the tax-exempt status of this affiliated organization.

If you have any further questions, please feel free to contact the GCFA Legal Department at (866) 367-4232 or legal@gcfa.org.

Sincerely,

GENERAL COUNCIL ON FINANCE AND ADMINISTRATION OF
THE UNITED METHODIST CHURCH

By: *Sandra Lackore*
Sandra Lackore
General Secretary and Treasurer

By: *J. Daniel Garf*
J. Daniel Garf
Associate General Counsel

Enclosures

Cabot Drive

- 1621 Robert Gill
- 1617 Wesley Brown Jr.
- 1613 William Ewen
- 1609 Lewis Howell
- 1605 Craig Brent
- 1601 Kevin Neely
- 1533 Michael Passmore
- 1529 Juliet Stockstill
- 1525 Todd Lewis
- Ludovino Diaz
- 1521 Thomas Clark
- 1517 Connie Puryear
- 1513 Steven Pruter
- 1509 Neal Smith
- 1505

Ruth Court

- 1000 Jerry Braunton
- 1004 John Cottrell
- 1008 Jacob Kready
- 1009 William Bickley III
- 1005 Hector Blair

Others

- Downtown Franklin Association
- Nancy Williams, Director
- P.O. Box 807
- Downtown Neighborhood Association
- Beverly Roberts, President
- 215 4th Avenue South
- Carniton
- 1345 Carniton Lane
- Heath Place HOA
- Jenny Rodgers
- 1405 Kinnard Drive

Council on Finance and Administration of the United Methodist Church, c/o The United Methodist Church and Its Affiliated Organizations

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, they are not automatically exempt from other Federal excise taxes.

You and your affiliated religious organizations are not required to file Form 990-T unless you are exempt from Federal income tax under section 501(c)(3)(A)(i) of the Code.

You and your affiliated religious organizations are not required to file Federal income tax returns unless you are subject to the tax on unearned income. If you are a corporation, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities, or those of your affiliated religious organizations, is unrelated trade or business as defined in section 513 of the Code.

You and your affiliated religious organizations are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You and your affiliated religious organizations are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Donors may deduct contributions to you and to your affiliated religious organizations as provided by section 170 of the Code. Requests, legacies, bequests, transfers, or gifts to or for your use, or to or for the use of your affiliated religious organizations, are deductible for Federal estate and gift tax purposes under section 2055, 2106, and 2521 of the Code.

If you change your purpose, character, or method of operation, please let your key District Director know so he may consider the effect on your exempt status. Also, please keep him informed of any changes in your name or address.

Department of the Treasury

Internal Revenue Service

Washington, DC 20260

ET LWA 19810311-2
 Council on Finance and Administration of the United Methodist Church, c/o The United Methodist Church and Its Affiliated Organizations
 1200 Davis Street
 Evanston, Illinois 60201
 Attention: E. Bryan Brewer

Dear Applicant:

This refers to the information submitted for use in determining your status and the status of your affiliated religious organizations, on the list you submitted, being exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

For the purposes of this group ruling, your affiliated religious organizations include The General Conference, Judicial Council, General Agencies, Commissions, Committees, their divisions and departments thereof, and affiliated Agencies, Commissions, and other organizations; Annual Conferences and Divisions and departments thereof; Annual Conference Agencies, Commissions, Committees, and affiliated organizations; Local Churches and Local Church Agencies; Commissions, Committees, and other affiliated organizations.

Based on the information supplied, we rule that you and your affiliated religious organizations, on the list you submitted, are exempt from Federal income tax under section 501(c)(3) of the Code.

We have further determined that you and the affiliated religious organizations, on the list you submitted, are not, and which are covered by your certification to us, are not private foundations within the meaning of section 509(a) of the Code, because you and your affiliated religious organizations are organizations described in sections 170(b)(1)(A)(i) and 509(a)(1) of the Code.

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Council on Finance and Administration of the United Methodist Church, c/o the United Methodist Church and Its Affiliated Organizations

You should advise each of your affiliated religious organizations of the provisions of this ruling, including the requirements for filing Federal tax returns.

Each year, within 45 days after the close of your annual accounting period, please send the following to the Director, Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19133, Attention: RR Branch:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your affiliated religious organizations.
2. Lists of the names, mailing addresses, including Postal Zip Codes and employer identification numbers, of your affiliated religious organizations that during the year:
 - a. changed names or addresses;
 - b. were deleted from your roster; or
 - c. were added to the roster.
3. For affiliated religious organizations to be added attach:
 - a. a statement that the information upon which your present group exemption letter is based applies;
 - b. a statement that each has given you written authorization to add its name to the roster;
 - c. a list of those to which the Service previously issued exemption rulings or determination letters; and
 - d. a statement that none of the affiliated religious organizations are prima facie exempt organizations in section 507(c) of the Code.

-4-

Council on Finance and Administration of the United Methodist Church, c/o the United Methodist Church and Its Affiliated Organizations

5. If applicable, a statement that your group exemption roster did not change during the year.

This ruling supersedes our ruling letter of November 20, 1945. In addition, this ruling applies to your group exemption letters to your affiliated church centers and conferences and to the individual determination or ruling letters issued to your affiliated churches and other affiliated religious organizations.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

This ruling is not applicable to your affiliated foreign religious organizations.

The key District Director, Internal Revenue Service, Chicago, Illinois, which is your key district for exempt organizations matters, will be furnished a copy of this letter. Please keep this ruling in your permanent records.

Thank you for your cooperation.

Sincerely yours,

M. J. C.
M. J. C.
Chief, Ruling Section I
Exempt Organizations Branch