

MEMORANDUM

February 1, 2010

TO:

Board of Mayor & Aldermen

FROM:

Eric Stuckey, City Administrator

Monique McCullough, Public Outreach Specialist

SUBJECT:

Franklin Main Street Brewfest (formerly Feile Franklin) - March 13, 2010

Purpose

The purpose of this memo is to outline recommendations for the Franklin Main Street Brewfest in Downtown Franklin.

Background

This will be the fifth annual St. Patrick's Day event in Downtown. Formerly "Feile Franklin" the event's new name is Franklin Main Street Brewfest. Beer tasting is available in approximately 20 shops along Main Street. A 2 oz portion is served at each location with one store serving ¼ oz of Irish whiskey. The event also includes vendors (food and arts & crafts), entertainment, and a horse-drawn carriage. Time of event is 6 PM until 9 PM and attendance is expected to be 1,500.

Recommendation

Staff recommends approval with the following conditions:

• Applicant will provide detailed map/layout to City detailing location of tents, vendors, etc. prior to event.

Risk Management:

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

Police Department:

Applicant will hire six (6) extra-duty Franklin Police Officers to provide security.

Revenue Management:

- Applicant must obtain a Beer Permit from the City's Beer Board
- Applicant will provide a complete list of vendors to the City prior to the event.

Streets Department:

- Streets will close at 4 PM (Applicant will post signs indicating time of closure in parking spaces)
- Applicant or designee will stay present at event until all vendors are gone.
- Department will provide clean-up crew for after the event.

Solid Waste Department:

- Applicant will provide a \$1000 damage deposit to City prior to event.
- Department will provide six seven employees for cleanup during event.
- Applicant will use grease hauler for food vendors.

| OFFICE USE ONLY: | | | | | | | | |
|------------------|--|--|--|--|--|--|--|--|
| Permit No: | | | | | | | | |
| | | | | | | | | |
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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.

| | Please check | street closure | □ parade |
|------|--|--|--|
| | all that apply: | ☐ other special event | Deer served (separate permit required) |
| ⊃ļea | se supply the followin | ig information. For additional s | pace, use separate sheets of paper and attach, to the application, |
| 1) | Location reques | ted (if Temporary Street C | losure only, list major roads to be closed): |
| | Aspen GroveFieldstone FJim Warren | armsPinkerto | |
| 2) | Name/purpose o | of event: <u>Feile Fro</u> | nklin |
| 3) | Date or dates of | event: Saturday, | March 13, 2010 |
| 5) | Time of Street C Set-Up Date/Tim *Note: Two (2) hours will | l be added before set-up time and two h | 3pm - 11pm Tear-down Date/Time: 11pm March 13 ours (2) will be added after tear-down to allow time for clean-up. Event is time. Read Additional Requirements section for more information. |
| 5) | Downton | int and Organization Requirements of the Box 807 | ociation/Heritage Foundation |
| | | | historic Rranklin. com |
| | Davasa in alasa | e on day of event: <u>Na</u> | ALL ANTICOLOG |



| 8) | - Manie and Cen Millinger of acteast two offices available on day of event. | NESSEE |
|-----|---|----------------|
| | Name: Mary Pearce Cell: 300-7218 E-mail address: mpearce@histo | ridranklin con |
| | Name: Kristy Williams Cell: 305-3610 E-mail address: Kwilliams @his | |
| 9) | DETAILED description of event (use additional sheets): Beer fasting in approx. 20 shops along Main St A 2 oz portion is served at each location, with One store serving 14 oz. of Irish Whisky. | root |
| 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. | A |
| 11) | An estimated number of participants and an estimated number of attendees expected to attend during the course of the event: | |
| | 1,500 | |
| 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. | B |
| 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. | C |
| 16) | Will you charge an admission/participation fee (including vendors)? If yes, please specify how much per person/vendor. 4250 for Vendors Will any about the section of the | |
| 17) | Will any charity, gratuity, or offers be solicited or accepted during the event? Circle Yes o No. | |
| 18) | Is this event a fundraiser? Circle Yes or No. If yes, what organization will be benefactor of event? What percentage of funds will they receive? 100 % of net process 90 % | |
| 1 | Downtown Franklin Assn. For promotion of Downtown | n . |
| 19) | Will parking in the area of the event need to be restricted or prohibited? Circle Yes or No. | • |



|)) | Will any sound amplification equipment be used during the event? Circle Yes or No. If no, ARAIN please skip to Question #22. |
|----|---|
|) | For what purpose will sound amplification be used (i.e. announcements, entertainment, etc.)? |
| | What type of sound amplification will be provided (DJ, Band, etc.)? Please list all that apply. |
| | During what time period is sound amplification requested? 6-9 pm |
| | If for entertainment, give details of entertainment being provided (i.e. number of musicians, type of music, amp wattage, etc.). Caltic music on the Street |
| | no stages - S.6 musicions at a time 20 amp Sound system |
| | Will any stages, amusement attractions, or amusement rides, including inflatables, be erected for the event? Circle Yes or lo 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. |
| | What, if any, vendors will be present at event? (i.e medical related, shirts, arts, etc.) Please provide detailed list. Use additional sheets. About 10 vendors - 5 food, S pon |
| | 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. |
| | 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. |



*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:

1 at Ath & Main Rice hydrast

- 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.
- 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. We will be Using Downtown Fraulcin Assoc. & Downtown Neighborhood Assn. Mailing lists for notification.

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.



PLEASE READ ATTACHMENTS BEFORE SIGNING APPLICATION.

- 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 Clty, 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 there with, 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: Signature and title – must be officer of organization) Date: 12- | <u> </u> |
|--|--|
| Approved by the Board of Mayor and Aldermen on, 20 | * Return application to: |
| John C. Schroer, Mayor | City Hall 109 Third Ave South Franklin, TN 37065 |
| Eric S. Stuckey, City Administrator | - \$\frac{15-791-3217}{2} \frac{15-790-0469}{2} \text{(FAX)} |
| If you have questions concerning your request, please call 615-550-6606. | * |

H SPONSORED LANDMARK BOOKSELLER D Kid's Area: Noon - 6 pm McCurrents RESTROOMS CITY HALL Coule Crafts DOWNTOWN FRANKLIN HISTORIC St. Patrick's Festival • 5th Annual Féile Franklin HIROM BUNBAYA GRE \$ N/10-2 Design by M. Lee Ann West Walm œ SELKIN LASER CENTER Apx Terner SPONSORED R.S. LIPMAN CO. REDO MUSHROOM GARDEN PATH S MARKETPLACE MELLOW FRANKLIN Œ NEY CHECK-IN & INFORMATION 0 THE FRANKLIN MERCANTILE THE FAYE SNODGRASS GALLERY SURREY RIDE Ģ, N RESTROOMS (3) Œ 4TH AVE. N. SERENDIPITY McCREARY'S EMMALINE PUCKETT'S -RISH PUB 8 MAIN STREET (3) 色 WHAT'S IN STORE Hour & GIFT RARE PRINTS GALLERY $\tilde{\mathbf{x}}$ 11:45 am Gretchen's Priest's Students from Fiddle & Prck (4th Airenus IX. Stage schedule In frost of Franklin Mercanille) CELTIC MUSIC STAGE FRANKLIN THEATRE 12:45 pm Nosey Flyrm 2:00 pm Plaidgrass 3:15 pm Keliic Kintzu 430 pm. Kula & Troen 545 pm. Silp Jig 7:00 pm. Willis Family (8:15-9:45 pm Rogues YARROW 3.39 pm. Scottish Highland Dancers 4.90 pm. The Kristin Buthe School 4.30 pm. Scott-Ellis School (at Eive Points in Ironit of Starbucks with additional dencers on the Public Square) 12:45 pm Scottisti Highland Dancers 1.45 pm TREBLEAT THE SQUARE dancers performing around the Public Square in unison on multiple 1:15 pm. The Kristin Butke School Gabrielle Lynam School of Irish Dance. County Laois Heland Scatt-Ellis School of Hrish Danice Damhsa Onorach Bink's 1 Gurenteks PHILANTROPHY 12 Noon Nashville Irish XOCONOCHCO 2-15 pm 3-00 pm ROASTED CORN. & POTATOES M&M Extensessis Begley's Brats, Burgers & Doss · Pic & Pir lessi Stew & BBO VAEROE ACE'S Kente Corn Boye's Fish & CHIPS * Kierakaier Almönds · EUROPEAN DELIGHT · PRETZELS FOOD



| 0 | 8 | | | Tasting Sites |
|----------|----------|-------------|------------------|---|
| O | | 0 | χ ήί | Puckett's: Blackstone Brewery, Nashville, Tn Irish Stout, Maris Otter Pale Ale, Nut Brown Ale and Chaser Kolsch |
| | | 2 | , . . | Haven: Left Hand Brewing, Longmont, CO Sawtooth Ale and Milk Stout |
| | | 0 | !!! | Ivey: Avery Brewing Co., Boulder Co Indian Pale Ale and White Rascal Belgian White Wheat Ale |
| | | 0 | | Mellow Mushroom: Yazoo Brewing Co., Nashville, TN Dos Perros, Hefeweizen, Amarillo Pale Ale and ESB |
| | | 0 | | Landmark Books: Big River Grille and Brewing Works, Nashville, TN Irish Red, Pilsner and Vienna Lager |
| | U | 0 | Mai | Garden Path: Sierra Nevada Brewing Co. Chico, CA Pale Ale and Early Spring Beer & In the patio area behind Garden Path: Naked Lion Brewing Co. Memphis, TN Copper Flask Sour Mashed Lager |
| Ü | U | 0 | | Franklin Marketplace: Bluegrass Brewing Co., Louisville, Ky American Pale Ale and Nut Brown |
| | | 3 | | Redo: Terrapin Beer, Athens, GA Rye Pale Ale and Golden Ale |
| L | | 0 | *** . | Faye Snodgrass Gallery: Highland Brewing Co., Ashville, N.C Gaelic Al and Oatmeal Porter |
| a | | 0 | | Franklin Mercantile: Boulder Brewing Co., Boulder, CO - Hazed and Infused, Single Track and Copper Ale |
| | O | 0 | | Emmaline: Black Dog Brewing, Denver, CO Honey Raspberry Ale and Estrella Damm Brewing Co., Barcelona, Spain - Estrella Lager |
| | | Ø | - सम्बं | McCreary's Irish Pub: Strongbow English hard cider and Woodchuck Amber Apple Cider |
| | | Ð | aŭig. | Bijou Home & Gift: Atlanta Brewing Co., Atlanta, GA Red Brick Brown Ale and Peach St. Pale Ale |
| | | © | · | Rare Prints Gallery: Redhook Brewing Co. Portsmouth, N.H Copperhook Spring Ale and Extra Special Bitter |
| | U | (E) | . | Yarrow Acres: Yuengling Brewing Co., Pottsville, PA Lager and Black & Tan |
| | | (6) | - | Philanthropy: Atlanta Brewing Co Blonde Ale and Oatmeal Porter |
| | | 0 | -!: <u></u> | Xoconochco: Shocktop Belgian White Wheat Ale and Sun Dog Amber Wheat Ale |
| | | 1 | 🗕 . | Bink's Outfitters: Sweetwater Brewing Co., Atlanta, GA 420 Extra Pale Ale and Blue |
| Q | u | (1) | :., | Franklin Theatre: Schlafly Beer, St. Louis, MO Coffee Stout and American Pale Ale The Irishman - Irish Whiskey |
| O | Q | 20 | [بسواة | What's in Store: Boulevard Brewing Co., Kansas City, MO Wheat Beer & Sam Adams, Boston, MA - Irish Red Ale |
| Q | | 0 | : | Serendipity: Schlafly Beer, St. Louis, MO Pale Ale and Hefeweizen |



| | FOR C | ITY USE | ONLY | | |
|------------------------|-------|----------|---------------------|-----|----|
| Department | Date | Initials | Attach Any Comments | | |
| Administration | | | Comments: | Yes | No |
| Business Office | | | Comments: | Yes | No |
| Codes | (| | Comments: | Yes | No |
| Engineering | | | Comments: | Yes | No |
| Finance | | | Comments: | Yes | No |
| Fire | | | Comments: | Yes | No |
| Information Technology | | | Comments: | Yes | No |
| Law | | | Comments: | Yes | No |
| Parks | | | Comments: | Yes | No |
| Planning | | | Comments: | Yes | No |
| Police | | | Comments: | Yes | No |
| Risk Manager | | | Comments: | Yes | No |
| Solid Waste | | | Comments: | Yes | No |
| Streets | | | Comments: | Yes | No |
| Water/Wastewater | | | Comments: | Yes | No |

The Heritage Foundation **Board Member List** Year 2009 - 2010

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| | | S'A-Minor Astrico | Library | Telephone | | " Place |) o mali | Spouse | Second Term End |
|---------------|--|------------------------|----------|-----------|----------|----------|--|------------|--------------------|
| | | Mailing Address | Home | Work | Cell | Fax_ | ę-mall | opouse . | Telli Cilo |
| | | 720 Murfreesboro Road | | | | | h | D | 0040 |
| Teresa | Anderson | Franklin, TN 37064 | 794-4030 | 936-2776 | 585-4030 | 936-2777 | teresa.anderson@vanderbilt.edu | Danny | 2012 |
| | | 314 Highland Avenue | | | | 1 : | | Dalas. | 0040 |
| Julian | Bibb IV | Franklin, TN 37064 | 794-9181 | 794-2123 | 337-6130 | | jlbibb@jlbworks.com | Debra | 2013 |
| | | 1149 Lewisburg Pike | | | | | | 0.1.1 | 0044 |
| Jody | Bowman | Franklin, TN 37064 | 794-0244 | | 476-0052 | ļ | joseph.bowman@franklinsynergy.com | Glida | 2014 |
| | | 4321 Carothers Pkwy. | ì | | |] | | | |
| Laura | Bustetter | Franklin, TN 37067 | | 435-5355 | 642-0730 | | lbustetter@wined.org | | 2014 |
| er, | | 150 Stanton Hall Lane | | | | | 9 | | 0040 |
| Jim | Creason | Franklin, TN 37069 | 791-5048 | 468-8009 | 293-7355 | | ibcreason@comcast.net | | 2013 |
| | | 397 Lake Valley Drive | | 000 0000 | 070 0010 | 077 0750 | and a second control of the second | Marine | 2012 |
| Michele | Evans | Franklin, TN 37069 | 591-0803 | 370-8878 | 973-9018 | 3/7-6/50 | mlevans@valassis,.com | Wayne | 2012 |
| | . 1 | 4329 Columbia Pike | | | | | | A D. Jane | 6044 |
| David | Garrett | Franklin, TN 37064 | 791-1824 | 244-4270 | 426-1411 | 244-4281 | david@cpgarrettlaw.com | Vivian | 2011 |
| | | 589 Marigold Drive | | | | | | 1 | |
| Ken | Green | Franklin, TN 37064 | 429-1610 | 896-4045 | 429-1610 | 849-2217 | ken.green@parktrust.com | Jennifer . | 2013 |
| | | 5205 Stillhouse Hollow | | | | | l ' | | ŀ |
| Connie | Haley | Rd., Franklin 37064 | 791-5640 | | 476-2557 | 591-1702 | connietaylor@gmail.com | Carl | 2012/201 |
| | | 1101 West Main St. | | | | | * | | |
| Robin | Hood | Franklin, TN 37064 | 794-9507 | 794-2041 | 517-1222 | 794-9587 | rhood@grandinhood.com | Peggy | 2010 |
| | | c/o300 Mallory Station | | | | | | | |
| Ann. | Johnson | Rd#C6, Franklin 37067 | 715-1800 | 771-6602 | 500-1234 | 771-6686 | al@wastetechservices.com | | 2012/201 |
| <u> </u> | | 1208 Hillylew Lane | | | | | | | |
| Emily | Magid | Franklin, TN 37064 | 595-8021 | | 479-7936 | 595-8022 | emmyam@hughes.net | | 2012 |
| | | 120 4th Avenue So. | | | | | | | |
| Andy | Marshall | Franklin, TN 37064 | 595-9255 | 794-5527 | 478-6445 | | andy@puckettsgrocery.com | Jan | Merchan |
| ruidy | THE STATE OF THE S | 3290 Blazer Road | 1000 | | | <u> </u> | | | 1 |
| Rick | Moody | Franklin, TN 37064 | 794-3282 | 791-0581 | 310-6355 | 794-6351 | moody3290@hughes.net | Nancy | 2011 |
| T (OK | 11.000, | 146 Second Ave. So. | <u> </u> | | | 1 | The state of the s | | |
| Linda | Moore. | Franklin, TN 37064 | 794-9863 | | 495-4261 | ŀ | 1944linda@comcast.net | Kenneth | 2012 |
| 1-111010 | MOOIC | 404 J. Robertson Pky. | 10.000 | | 144 154 | | | | |
| Robert | Moore | Nashville, TN 37219 | 794-4155 | 256-7531 | 289-0231 | 255-3278 | mmcompany@aol.com | | 2013 |
| , tobott | | 234 Fourth Ave. South | 1 | | | | | | |
| David | Morris | Franklin, TN 37064 | 591-3296 | 599-2031 | 406-1233 | 1 | dmorris@churchstreetadvisors.net | Susan | 2012 |
| | | 5395 Old Highway 96 | <u> </u> | | | 1 | | | |
| Bili | Powell | Franklin, TN 37064 | 790-1940 | 390-4162 | 390-4162 | 790-0633 | billpowell2@msn.com | Dale | 2012/201 |
| | 1 | 1006 Fair Street | | 1 | | | | | |
| Jay | Sheridan | Franklin TN 37064 | 794-9893 | 261-1593 | 364-5143 | II. | jay@sheridanpr.com | Jessica | 2011 |
| | | 3319 West End Ste 200 | 1 | | | 1 | | | |
| Cyril Stewart | Stewart | Nashville, TN 37203 | 297-9148 | 322-4833 | | 343-8388 | cyril.stewart@vanderbilt.edu | Fran | 2014 |

Officers:

David Garrett

President

Jody Bowman

VP of Finance

Rick Moody

VP of Public Preservation

Laura Bustetter

VP of Private Preservation

Andy Marshall Linda Moore Emily Magid

VP of Main Street

VP of Events & Fundralsing VP of Membership & Development

Jay Sheridan

Secretary

Internal Revenue Service

Date: March 19, 2001

Heritage Foundation of Franklin and Williamson County Tennessee % Mary Shearer Pearce PO Box 723 Franklin, TN 37065 Department of the Treasury

P. O. Box 2508 Cincinnati, OH 45201

23-7042596

Person to Contact:
Richard Owens 31-00913
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in April 1970, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.