



VETERANS OF FOREIGN WARS

**Albert J Breault Post 1523
207 Providence Street
Putnam, Connecticut**



Town of Putnam
Veterans Commission
Veteran's Advisory Committee
200 School Street
Putnam CT, 06260

Committee and Volunteers for Veterans Markers Restoration, Upkeep and Care

Memorandum of Intent
Insurance Binders
State and Town Statutes and Ordinances
Procedure Forms
Point of Contact Information



Veterans Of Foreign Wars
Albert J Breault Post 1523
207 Providence St.
Putnam, CT 06260

Date: 26 April, 2023

To: All Cemetery Controlling Agencies in Putnam, CT
From: VFW Post 1523

Regarding

For the purposes of Veterans Organizations within the Town of Putnam, who pay respect to Veterans laid to rest within our town. We request your entity's bylaw regarding the allowed placement of Flags within your controlled Cemetery or Cemeteries. Public Law 94-344 (US Flag Code) outlines minimum requirements regarding this. CT Public Act, House Bill 6457 passed on May 24th, 2013, extended those minimums to:

No entity shall restrict placement of American Flags and/or markers at Veteran's Graves from the day preceding Memorial Day through the Monday after the 4th of July on each Calendar year.

What we request is your bylaws/official policy regarding this process. Do you not restrict placement at all? Do you have a "No earlier than.." policy that is earlier than the State of CT's allowance? Do you have a removal date that is longer than the one set by the State of CT? Also, do you have guidelines on placement that help you with your bylaws that ensure you are providing for the care and management of all burial lots, and the protection of all shrubs, trees, fences and monuments thereon?

Thank you for your time,

A handwritten signature in black ink, appearing to read "Hans W. Lowell". The signature is fluid and cursive, written over a faint horizontal line.

Hans W. Lowell
Commander
VFW POST 1523
207 Providence Street
860-928-9897



Veterans Of Foreign Wars
Albert J Breault Post 1523
207 Providence St.
Putnam, CT 06260
P.O. Box 361



Town of Putnam, Connecticut
c/o Veterans Advisory Committee
200 School Street
Putnam, CT 06260

Date: 24Apr2023

To: Concerned Cemetery Associations and Custodians
From: Albert J. Breault Veterans of Foreign Wars Post 1523
Veterans Advisory Committee, Town of Putnam 501(c)3
New England Historic Cemetery Restoration Project 501(c)3

Ref: The enclosed documents are provided to establish the State of Connecticut's guidance and laws pertaining to Veteran's Graves in any Cemetery within the State of Connecticut.

A copy of the VFW's Insurance covering listed Volunteers, whether VFW Members or not, in regard to injury while performing Volunteer Services on any property not owned by the VFW Post 1523.

A copy of the New England Historic Cemetery Restoration Project 501(c)3 Insurance that covers any damage to existing markers on any Cemetery Property while our Volunteers are performing duties for the VFW, The Town of Putnam's Veteran's Association and the NEHCRP.

A copy of NEHCRP's Hold Harmless Agreement that our Volunteers will fill out for each project and will be kept on file at the VFW.

We hope to establish good communication with any concerned party to achieve what we owe any Veteran who has been laid to rest in the Town of Putnam. Coordination of workdays and activities at your location should remain smooth. Any concerns are welcome to the Veteran's Advisory Committee at the Town Hall.

Hans W. Lowell
Commander
Albert J Breault Post 1523
207 Providence St.
Putnam, CT 06260

860-928-9897

Robert Challinor
President
Veteran's Advisory Committee
200 School Street
Putnam, CT 06260

860-942-6700

CT Gen Stat Chapter 506 § 27-119

Sec. 27-119. Veterans' headstones, services to be provided by state. When the grave of any person who, in time of war, served in the military or naval forces of the English colonies in America, prior to 1776, or the grave of any veteran, which is located in this state, is unmarked by a suitable headstone, or is marked by a bronze marker erected by this state, the Commissioner of Veterans Affairs shall, upon application made not later than two years after the death of such veteran or two years from the interment of the remains of such veteran from abroad, provide payment for the costs of erecting headstones provided by the federal government and shall furnish transportation costs, where none are provided, for said headstones from the nearest destination point to which the federal government will deliver such headstones, to the gravesite, provided such payment is requested not later than one year from the date of the approval of such application. The expense of transportation and the erection or installation of such headstone to an amount not exceeding an amount prescribed by the commissioner, shall be paid by the Comptroller.

CT Gen Stat Chapter 506 § 27-119a

Sec. 27-119a. Markers for graves of colonial and Revolutionary War veterans. The Commissioner of Veterans Affairs shall, upon application made by the chief executive authority of the town, city or borough wherein the deceased is buried, cause a metal marker and flag holder to be placed on the grave of any person who, in time of war, served in the military or naval forces of the English colonies in America, prior to 1776, or who served in the military or naval forces of the United States in the Revolutionary War, which grave is not so marked.

CT Gen Stat Chapter 506 § 27-121

Sec. 27-121. Municipal memorials for deceased and missing veterans. If the chief executive authority of any municipality which had as residents several veterans who were killed or lost as described in section 27-120, and to whose memory markers or headstones have not already been erected, prefers a memorial stone or plaque with the names of all such veterans inscribed thereon, erected in a public place or cemetery in such municipality, the Commissioner of Veterans Affairs shall cause such a suitable memorial to be erected in such municipality, which memorial shall be of such design and material and of such cost as the commissioner determines. If any municipality, organization or person contributes toward the erection of such memorial, the location of the same shall be determined by the commissioner and a committee of two persons appointed by the municipality, organization or individuals making such contribution. Any such memorial may include the names of any veterans who died or were killed in action as described in section 27-120 and whose bodies have been brought home for interment whenever the municipality wherein such memorial is to be erected, or any organization or person, agrees with the commissioner to share proportionately the cost of erecting such memorial.

CT Gen Stat Chapter 506 § 27-123

Sec. 27-123. Graves of soldiers and sailors. In each city and town there shall be appointed annually, by the chief executive authority of the city or town, a committee of three citizens of the city or town, who are veterans and whose duty it shall be to see that the grave of any person who served in time of war in the military or naval forces of the English colonies in America, prior to 1776, or of the state of Connecticut or in the armed forces of the United States, shall be suitably kept and cared for. If the cost of

such care and maintenance is not paid by private persons or by the trustees of the cemetery where any such grave is situated, it shall be paid by the city or town; and cities and towns are authorized to appropriate money for such purpose. Money so appropriated may be expended directly by the city or town or may be paid to the trustees or manager of the cemetery in which any such grave is located; but the sum paid in any year shall not exceed for any such grave the sum usually charged for the annual care and maintenance of a grave in the same cemetery or, if no such charge is made in that cemetery, it shall not exceed the sum charged in other cemeteries in the same city or town for such service, provided, when any such grave has settled appreciably, such sum may be exceeded.

CT Gen Stat Chapter 506 § 27-135a, b, c, & d

Sec. 27-135. Local veterans' advisory committee. Municipal veterans' representative. (a) Any city or town, either separately or with one or more other cities and towns, may, by ordinance, establish a local veterans' advisory committee which shall have the responsibility of carrying out locally the duties and purposes of this section and, within their charter powers and as otherwise provided by law, may make available to such local committees the necessary funds to carry out their duties and responsibilities. The committee may (1) act as the coordinating agency in all matters concerning veterans and their dependents, coordinating the activities of public and private facilities concerned with veterans' reemployment, education, rehabilitation and adjustment to peacetime living; (2) cooperate with all national, state and local governmental and private agencies in securing services and benefits to which a veteran or his dependents may be entitled; (3) use the services and facilities of the veterans organizations so far as possible to carry out the purposes of this section; and (4) encourage and coordinate vocational training services for veterans.

(b) (1) Any city or town that has not established its own local veterans' advisory committee separate from one or more other cities or towns pursuant to subsection (a) of this section and does not otherwise provide funding for a veterans' service officer shall designate (A) a city or town employee, or (B) a volunteer who is a resident of such city or town, and (i) is a veteran, as defined in subsection (a) of section 27-103, or (ii) has practical experience handling veterans' issues, to serve as a municipal veterans' representative in such city or town. The Commissioner of Veterans Affairs shall annually send to the chief executive officer of any such city or town an electronic notification of such chief executive officer's duty to so designate a city or town employee or volunteer in accordance with this subsection. Such chief executive officer shall, not later than thirty days after receipt of such notification, submit to the Office of Advocacy and Assistance, as described in subsection (b) of section 27-102I, the name and electronic mail address of the city or town employee or volunteer so designated. As used in this subdivision, "chief executive officer" means the officer described in section 7-193.

(2) Each municipal veterans' representative shall carry out the duties described in subsection (a) of this section and shall complete a training course conducted by the Office of Advocacy and Assistance, as described in subdivision (3) of subsection (b) of section 27-102I, or attend a training session conducted by the manager of said office, as described in subparagraph (A) of subdivision (2) of subsection (b) of said section. Each municipal veterans' representative designated on or after October 1, 2019, shall complete such training course not later than one year after the date of such designation. Upon completion of such training course, a municipal veterans' representative may thereafter receive electronically any new or updated training information from the Office of Advocacy and Assistance and shall not be required to complete any other such training course.

(3) Any volunteer designated as a municipal veterans' representative by a city or town pursuant to subdivision (1) of this subsection shall (A) be available to veterans in person, by telephone or by electronic mail for any minimum number of hours per week that the city or town designating the volunteer may establish, and (B) file a performance report each month with the city or town designating the volunteer that includes, but is not limited to, the names of veterans assisted, services or referrals provided and any other information as determined by the city or town.

Town of Putnam Gen Stat Chapter 1 § 16-3

Sec. 16-3: Cemeteries Expenditure of Funds In the case of the deposit of any such fund by any cemetery association, the income of such fund shall be paid to such association, on demand, to be expended by it. In the case of the deposits by other persons, associations or corporations, the income of any such fund, or such part as shall be necessary, shall be paid to the association having charge of the cemetery or lot for the benefit of which such fund is given, or if there be no such association in charge of such cemetery or lot, or so much as may be necessary, shall be expended on such cemetery or by the Selectmen.

Town of Putnam Gen Stat Chapter 1 Article XIV § 10-41 & 42

Sec. 10-41: Authority Pursuant to Chapter Six, Section Two of the Charter of the Town of Putnam and Section 27-135 of the Connecticut General Statutes, there is hereby created a Veterans Commission for the Town of Putnam.

Sec. 10-42: Creation and Purpose A. There is hereby created a Veterans Commission to assist and advise the Town and its residents on Veterans' affairs. Pursuant to the Connecticut General Statutes, the Commission may:

(1)

Act as the coordinating agency in all matters concerning Veterans and their dependents, coordinating the activities of public and private facilities concerned with Veterans' reemployment, education, rehabilitation and adjustment to peacetime living;

(2)

Cooperate with all national, state and local governmental and private agencies in securing services and benefits to which a veteran or his dependents may be entitled;

(3)

Use the services and facilities of the Veterans' organizations so far as possible to carry out the purposes of state statutes; and

(4)

Encourage and coordinate vocational training services for Veterans.

B. In addition, the Commission shall advise the Board of Selectmen on matters of concern to Veterans and their families and on measures the Board of Selectmen can undertake to better serve the needs of Veterans and their families.

Clerk 2

From: Clerk 2
Sent: Wednesday, April 26, 2023 3:03 PM
To: vfwpost1523@gmail.com
Subject: CT House Bill for Grave Flags
Attachments: 2013PA-00044-R00HB-06457-PA.pdf

From the day BEFORE Memorial Day, until the MONDAY AFTER July 4th, by CT Law, no town, cemetery association or ecclesiastical societies having care of cemeteries, cannot restrict the placement of any undamaged US Flag placed at a Veteran's Grave by a Veteran's Organization or Family.

CT Public Act 13-44, House Bill 6457, May 24th, 2013.

This Bill extended the Federal Flag Code, which only allows from the day BEFORE Memorial Day until 1 week later. CT voted that this MINIMUM display time needed to be lengthened within our state to properly honor those Veterans.

Any concerned Organization may allow extensions based on their bylaws and regulations, but they cannot reduce the amount of time allotted by the State of CT.

I will attach any regulations that become available from each Organization regarding this. Paid Maintenance Crews and Companies do not set these Governing agencies and do not set these guidelines, placement, or duration. Those entities are being paid to Maintain the grounds while honoring all that are buried, to include these Veterans.



House Bill No. 6457

Public Act No. 13-44

AN ACT CONCERNING THE DISPLAY OF THE STATE OR NATIONAL FLAG AT HALF-STAFF AND THE PLACEMENT OF FLAGS ON CEMETERY GRAVES PRIOR TO MEMORIAL DAY.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Section 3-10f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) [Whenever the Governor prescribes that the state flag be flown at half-staff for a period following the death in the line of duty of a member of the armed forces, the Governor shall also prescribe that the national flag be flown at half-staff for the same period.] In the event of the death of a present or former principal figure of state government or of a member of the armed forces, as defined in section 27-103, who is from Connecticut and dies in the line of duty, the Governor may proclaim that the national flag be flown at half-staff. When such proclamation is issued, all state government buildings, offices, public schools and military bases shall fly the national flag and the state flag at half-staff.

(b) In the event of the death of a state official or prominent citizen, the Governor may proclaim that the state flag be flown at half-staff. When such proclamation is issued, all state government buildings,

House Bill No. 6457

offices, public schools and military bases shall fly the state flag at half-staff.

Sec. 2. Section 19a-297 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2013*):

The selectmen of towns, cemetery associations or ecclesiastical societies, having the care of cemeteries, may (1) enact bylaws providing for the care and management of all burial lots, and the protection of all shrubs, trees, fences and monuments thereon, provided no such bylaws shall (A) require or result in the removal or banishing of any undamaged United States flag or armed forces service marker, including flagholders provided by veterans organizations, from any grave site, or (B) restrict the placement of United States flags on the graves of veterans from the [Saturday] Friday before Memorial Day in each year until the Monday after the fourth of July, and (2) appoint superintendents and sextons for such cemeteries. Such superintendents and sextons shall have the exclusive right to direct the opening of graves, and no grave shall be opened in any cemetery except with the consent of the superintendent or sexton. Any person to whom such bylaws have been made known who violates the same shall be fined not more than ten dollars. The incorporators, organizers or members of any cemetery association or, if no incorporators, organizers or members are living, the owners of burial lots therein, by a majority vote, may, at any meeting called for that purpose, amend its articles of association or its bylaws.

Approved May 24, 2013

Policy Coverage

Kristen Liberty <kliberty@gerardiinsurance.com>
To: VFW Post 1523 <vfwpost1523@gmail.com>

Sat, Apr 15, 2023 at 1:02 PM

My apologies!

Per our phone call I have attached the policy reflecting that the Putnam VFW has 1 million dollars of liability coverage and this includes members/volunteers.

You have coverage for exposures off premises. Please refer to the policy for the list of exclusions, it's usually safe to say if it isn't on the exclusion list, you are good- but of course there are an infinite amount of scenarios.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

From: VFW Post 1523 <vfwpost1523@gmail.com>
Sent: Saturday, April 15, 2023 12:19:56 PM
To: Kristen Liberty <kliberty@gerardiinsurance.com>
Subject: Re: Policy Coverage

This message originated from outside your organization

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

COMMERCIAL GENERAL LIABILITY COVERAGE PART DECLARATIONS

Policy No. **NPP2572905C**

Effective Date: 11/05/2022

12:01 STANDARD TIME

LIMITS OF INSURANCE

Each Occurrence Limit	\$1,000,000
Personal & Advertising Injury Limit (Any One Person/Organization)	\$1,000,000
Medical Expense (Any One Person)	\$5,000
Damages To Premises Rented To You (Any One Premises)	\$100,000
Products/Completed Operations Aggregate Limit	\$2,000,000
General Aggregate Limit	\$2,000,000

LIABILITY DEDUCTIBLE

\$0

LOCATIONS OF ALL PREMISES YOU OWN, RENT OR OCCUPY

Location	Address	Territory
1	207 Providence Road, Putnam, CT 06260	007

PREMIUM COMPUTATION

Loc	Classification	Code No.	Premium Basis	Pr/Co	Rate		Advance Premium	
					All Other	Pr/Co	All Other	
1	Clubs - civic, service or social - having building or premises owned or leased - Not-For-Profit only	41668	4,264 Per 1,000 Total Area	0.000	356.874	\$0	\$452	
1	Restaurant - with sale of alcoholic beverages that are 30% or more but less than 75% of the total annual food and liquor receipts of the restaurant - with a dance floor	16915	67,400 Per 1,000 Sales	0.430	16.280	\$29	\$1,097	
1	Additional Insured - Club Members	49950	1 Flat	0.000	0.000	Included	Included	

MINIMUM PREMIUM FOR GENERAL LIABILITY COVERAGE PART: \$650

TOTAL PREMIUM FOR GENERAL LIABILITY COVERAGE PART: \$1,578

(This Premium may be subject to adjustment.) MP - minimum premium

Coverage Form(s)/Part(s) and Endorsement(s) made a part of this policy at time of issue:

See Form EOD (01/95)

THESE DECLARATIONS ARE PART OF THE POLICY DECLARATIONS CONTAINING THE NAME OF THE INSURED AND THE POLICY PERIOD.

Protective Harmless Wavier

I _____ will not sue
New England Historic Cemetery
Restoration Project Inc. or sue
Michael Passmore or sue
_____.
Thank you for volunteering.

Print Name _____

Signature _____

Date _____

President _____

Signature _____

Date _____



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/04/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Farm Family Insurance 110B River Rd Lisbon CT 06351	CONTACT NAME:		PHONE (A/C, No, Ext): 860-376-2393	FAX (A/C, No): 860-376-6400
	E-MAIL ADDRESS: dean_roussel@american-national.com			
	INSURER(S) AFFORDING COVERAGE			NAIC #
INSURED NEW ENGLAND HISTORIC CEMETERY RESTORATION PROJECT INC PO BOX 63 DANIELSON CT 06239	INSURER A : FARM FAMILY CASUALTY INSURANCE CO		13803	
	INSURER B :			
	INSURER C :			
	INSURER D :			
	INSURER E :			
	INSURER F :			

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL	SUBR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:	<input type="checkbox"/>	<input type="checkbox"/>	0601L6973	05/24/2022 05/24/2023	05/24/2023 05/24/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 100,000 PERSONAL & ADV INJURY \$ 5,000 GENERAL AGGREGATE \$ 1,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 OTHER: \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY	<input type="checkbox"/>	<input type="checkbox"/>				COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$	<input type="checkbox"/>	<input type="checkbox"/>				EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/>	<input type="checkbox"/>	N/A			<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER ST. MARY'S CEMETERY 218 PROVIDENCE ST PUTNAM, CT 06260	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--

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INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 17 2020

NEW ENGLAND HISTORIC CEMETERY
RESTORATION PROJECT INC
PO BOX 63
DANIELSON, CT 06239-0000

Employer Identification Number:
84-3930241

DLN:
26053413001010

Contact Person:
NANCY L HEAGNEY

ID# 31306

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Public Charity Status:
170(b)(1)(A)(vi)

Form 990/990-EZ/990-N Required:
Yes

Effective Date of Exemption:
December 9, 2019

Contribution Deductibility:
Yes

Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form ~~990/990-EZ/990-N~~, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

