

**THE THIRTIETH LEGISLATURE  
APPLICATION FOR GRANTS  
CHAPTER 42F, HAWAII REVISED STATUTES**

Type of Grant Request:

Operating                       Capital

Legal Name of Requesting Organization or Individual:    Db:

Amount of State Funds Requested: \$ 30,000.00

Brief Description of Request (Please attach word document to back of page if extra space is needed):

Amount of Other Funds Available:

State:            \$ \_\_\_\_\_

Federal:        \$ \_\_\_\_\_

County:        \$ \_\_\_\_\_

Private/Other: \$ \_\_\_\_\_

Total amount of State Grants Received in the Past 5 Fiscal Years:

\$ \_\_\_\_\_

Unrestricted Assets:

\$ \_\_\_\_\_

New Service (Presently Does Not Exist):     Existing Service (Presently in Operation):

Type of Business Entity:

- 501(C)(3) Non Profit Corporation
- Other Non Profit
- Other

Mailing Address:

1651 Mahani Loop

City:

Honolulu

State:

HI

Zip:

96819

**Contact Person for Matters Involving this Application**

Name:  
NELSA SADAYA

Title:  
CEO/ADMINISTRATOR

Email:  
nelsady@aol.com

Phone:  
(808) 530-9607

Federal Tax ID#:  
[REDACTED]

State Tax ID#  
[REDACTED]

*Nelsady*  
Authorized Signature

NELSA SADAYA/CEO,ADMINISTRATOR  
Name and Title

1-18-19  
Date Signed

**received**  
1/16/19 12:17p JR

## Application Submittal Checklist

*The following items are required for submittal of the grant application. Please verify and check off that the items have been included in the application packet.*

- 1) Certificate of Good Standing (If the Applicant is an Organization)
- 2) Declaration Statement
- 3) Verify that grant shall be used for a public purpose
- 4) Background and Summary
- 5) Service Summary and Outcomes
- 6) Budget
  - a. Budget request by source of funds ([Link](#))
  - b. Personnel salaries and wages ([Link](#))
  - c. Equipment and motor vehicles ([Link](#))
  - d. Capital project details ([Link](#))
  - e. Government contracts, grants, and grants in aid ([Link](#))
- 7) Experience and Capability
- 8) Personnel: Project Organization and Staffing

  
AUTHORIZED SIGNATURE

NELSA SADAYA, CEO/ADMINISTRATOR  
PRINT NAME AND TITLE

1-18-19  
DATE

## APPLICATION FOR GRANTS

### I. Background and Summary

This section shall clearly and concisely summarize and highlight the contents of the request in such a way as to provide the State Legislature with a broad understanding of the request. Include the following:

#### 1. A brief description of the applicant's background:

E Aloha Hula Halau is a non-profit organization that serves our community by helping the elderly and the disabled who are either confined in care homes, nursing homes and other facilities, by bringing to them pleasure and delight in dance, song and music. It is also our goal to expand our services to reach out to homeless families including the disadvantaged and "at-risk" youth. This organization is also designed to assist those who need help in the areas of one-on-one assistance with shopping, physical exercise, rehabilitation or just doing errands which they could not do on their own.

While this young organization was established in 2012, its members have consistently been involved in many community-based activities such as helping other organizations feed the homeless and assist the less fortunate with food and their spiritual needs.

#### 2. The goals and objectives related to the request

Since this organization's inception, its members have used borrowed equipment from friends, churches and families who so willingly wanted to help us get started so we can reach out to those in need. If our request is approved, we plan to use the funds to do the following:

- a. Purchase musical instruments, i.e. guitars, ukuleles, sound system, keyboard and other equipment needed to carry out our mission and purpose;
- b. Purchase a used van to transport all the instruments and equipment needed each time we need to provide the necessary services;
- c. Since many of our current members are also reaching retirement age, we would like to train the youth as well as children who are interested to learn the hula and sign dancing. This will enable the organization to pass on the mission and objectives of this organization to continue its activities for many years to come;
- d. Expand our services to reach homeless families including the disadvantaged and "at-risk" youth;
- e. Part of this organization's goal is to help our communities with projects that will enable our existing volunteers and future participants get involved in helping with stream and beach cleanup as well as graffiti cleanup.

#### 3. The public purpose and need to be served

In Hawaii, there are about 1,700 healthcare facilities that include care homes, nursing homes, foster homes and other home healthcare agencies. Since we started, we have visited twelve (12) different facilities which is very small in relation to the almost 2,000 of total facilities currently in place. We have made a total of about seventy-five (75) visits to these facilities over the past five (5)

years. If we have more people that we can recruit and train, we would be able to reach more people confined in these facilities. Hence, the need is there, so this grant request is such a vital component of our mission in order for us to reach our goals and objectives, as well as expand our services and get more people involved by teaching the youth and children reach our communities and at the same time, learn the spirit of giving and serving while they are still young.

**4. Describe the target population to be served**

As stated in item (3) above, our target population are the elderly, as well as those others for any reason, are confined in care homes, foster homes, nursing homes, homeless shelters and other facilities including the disadvantaged and "at-risk youth".

**5. Describe the geographic coverage**

Since we currently have a few members and all of us still work, our geographic coverage has been confined to the Honolulu area although we have been called to go to other areas such as Pearl City, Waipahu and Kaneohe. Our goal is to cover pretty much all of Oahu as soon as we have enough people involved to reach our large target population.

**II. Service Summary and Outcomes**

**The service summary shall include a detailed discussion of the applicant's approach to the request. The applicant shall clearly and concisely specify the results, outcomes, and measures of effectiveness of this request. The applicant shall:**

**1. Describe the scope of work, tasks and responsibilities;**

E Aloha Hula Halau proposes:

- a. A regular and consistent after-work and weekend outreaches to care homes, foster homes and nursing homes located in the Honolulu area and other areas where needed;
- b. To reach out to the elderly and disabled including homeless families;
- c. To help with the needs of the less fortunate including the homeless and the disadvantaged and "at-risk" youth;
- d. To help with stream and beach cleanup and graffiti cleanup;
- e. To provide weekly training to teach our youth and young children the Hula and sign dances with the purpose of getting the younger generation get involved in worthy causes such as the tasks enumerated above.

**2. Provide a projected annual timeline for accomplishing the results or outcomes of the service;**

As soon as we receive the grant, we will purchase the needed instruments, tools and equipment including a used van within 90 days to help our organization fulfill its goals and objectives, which will also enable us to expand our reach to others who might also need our services. We plan to accomplish these goals in about 9-12 months from the time we receive the requested funding.

**3. Describe its quality assurance and evaluation plans for the request. Specify how the applicant plans to monitor, evaluate and improve their results; and**

We have developed an evaluation form that will be provided to the administrator, operators and/or manager of these facilities that we visit or provide services to, to enable them to provide us with their feedback on the services provided. Also, on the form, we ask them to indicate what suggested improvements can be done if any, so that changes can be made and implemented for future visits. We also ask the operators and/or managers of these facilities to let us know of the recipients' positive experiences and benefits from these services. These processes should help us improve our services so that we can be more effective in helping the recipients cope with their current situations as well as enable them to go through life in a more productive and fulfilling manner.

**4. List the measure(s) of effectiveness that will be reported to the State agency through which grant funds are appropriated (the expending agency). The measure(s) will provide a standard and objective way for the State to assess the program's achievement or accomplishment. Please note that if the level of appropriation differs from the amount included in this application that the measure(s) of effectiveness will need to be updated and transmitted to the expending agency.**

Effectiveness of the program and services will be measured in two ways:

- a. Client impact and client satisfaction surveys. An evaluation form will be provided to these facilities' operators, administrators and/or managers including the clients and/or recipients in these facilities and programs who are able to, for feedback, with the purpose of improving the services currently being provided;
- b. A survey form will also be given to all the youth and children who are being educated so they can provide feedback and progress with the training and education they are receiving.

**III. Financial**

**Budget**

- 1. The applicant shall submit a budget utilizing the enclosed budget forms as applicable, to detail the cost of the request.
- 2. The applicant shall provide its anticipated quarterly funding requests for the fiscal year 2018.

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00

- 3. The applicant shall provide a listing of all other sources of funding that they are seeking for fiscal year 2018.

E Aloha Halau does not have any other sources of funding at this time.

- 4. The applicant shall provide a listing of all state and federal tax credits it has been granted within the prior three years. Additionally, the applicant shall provide a listing of all state and federal tax credits they have applied for or anticipate applying for pertaining to any capital project, if applicable.

Not applicable/None.

5. **The applicant shall provide a listing of all federal, state, and county government contracts and grants it has been and will be receiving for program funding.**

Not applicable/None.

6. **The applicant shall provide the balance of its unrestricted current assets as of December 31, 2017.**

E Aloha Hula Halau's does not have any unrestricted current asset at the moment.

#### **IV. Experience and Capability**

##### **A. Necessary Skills and Experience**

**The applicant shall demonstrate that it has the necessary skills, abilities, knowledge of, and experience relating to the request. State your experience and appropriateness for providing the service proposed in this application. The applicant shall also provide a listing of verifiable experience of related projects or contracts for the most recent three years that are pertinent to the request.**

Currently, our volunteers have been providing the above-mentioned services to these elderly facilities for the last 5 years and to date, we constantly receive requests from other facilities to do the same, however, because of limited resources, sometimes, we are not able to provide those requested services.

As we plan to expand our services to include training of our youth learn the necessary skills to provide the same, we have hula teachers from within our existing list of volunteers to provide the necessary training of our youth and children.

It is also our goal to bring in a social worker(s) to assist us with the planned expansion of our services in reaching out to homeless families including the disadvantaged and "at risk" youth in our community which we hope to accomplish within 6-9 months after receiving the requested funding.

##### **B. Facilities**

**The applicant shall provide a description of its facilities and demonstrates its adequacy in relation to the request. If facilities are not presently available, describe plans to secure facilities.**

We currently do not have a facility to provide our services. For the proposed training for our youth and children of the hula, sign dances, culture and the arts and to teach responsibility, we will continue to use various facilities for the activities to enhance and educate our disadvantaged and "at-risk" youth.

#### **V. Personnel: Project Organization and Staffing**

##### **A. Proposed staffing, Staff Qualifications, Supervision and Training**

**The applicant shall describe the proposed staffing pattern and proposed service capacity appropriate for the viability of the request. The applicant shall provide the qualifications and experience of personnel for the request and shall describe its ability to supervise, train and provide administrative direction relative to the request.**

E Aloha Hula Halau has already been providing hula, culture and the arts, and education for our youth and families since its inception in 2012, so it has already proven its ability to reach out to the elderly, the disabled and the youth in the facilities described in this application. Also, the organization is very small at this point and it does not require extensive management, however, we anticipate growing to a point of possibly hiring an executive director in the near future.

**B. Organizational Chart**

**The applicant shall illustrate the position of each staff and line of responsibility/supervision. If the request is part of a large, multi-purpose organization, include an organization chart that illustrates the placement of this request. Following is a list of current officers and directors:**

Nelsa Sadaya	Chief Executive Officer/Administrator/Director
Rizalde Sadaya	Executive Vice President
John Yamut	Senior Vice President
Gertrudes Casuga	Vice President
Germelina Ibus	Treasurer
Carlota Basa	Secretary
Virgilio Casuga	Finance Director
Maria Elvisa Valdez	Assistant Treasurer/Director
Ruth Koch	Assistant Secretary/Director
Eduardo Dela Carcel	Director
Ermarlinda Dela Carcel	Director
Rico Yamut	Director
Ricvic Rigonan	Director
Ruben Remedios	Director

**C. Compensation**

**The applicant shall provide the annual salaries paid by the applicant to the three highest paid officers, directors, or employees of the organization by position.**

The officers, directors and volunteers do not receive any form of compensation.

**VI. Other**

**A. Litigation**

**The applicant shall disclose any pending litigation to which they are a party, including the disclosure of any outstanding judgment. If applicable, please explain.**

E Aloha Halau is not a party to any litigation.

**B. Licensure or Accreditation**

**The applicant shall specify any special qualifications, including but not limited to licensure or accreditation that the applicant possesses relevant to this request.**

E Aloha Hula Halau provides a service for which there is no licensing or accreditation body required at this time.

**C. Private Education Institutions**

**The applicant shall specify whether the grant will be used to support or benefit a sectarian or non-sectarian private education institution. Please see Article X, Section 1, of the State Constitution for the relevance of this question.**

This grant will not be used to support or benefit a sectarian or a non-sectarian private educational institution.

**D. Future Sustainability Plan**

**The applicant shall provide a plan for sustaining after fiscal year 2017-2018 the activity funded by the grant if the grant of this application is:**

**1. Received by the applicant for fiscal year 2017-2018, but**

Not applicable.

**2. Not received by the applicant thereafter.**

If the grant is not funded, we will have to pursue other means to raise the money, although we have tried that before, and it has been very difficult. If the grant is not funded, we will probably have to limit our outreaches to fewer facilities, and we will most likely not be able to train that many of our youth and children who may want to get involved. We will also not be able to expand our services to include the disadvantaged and "at-risk" youth as well as homeless families.

**E. Certificate of Good Standing (If the Applicant is an Organization)**

**If the applicant is an organization, the applicant shall submit one (1) copy of a certificate of good standing from the Director of Commerce and Consumer Affairs that is dated no earlier than December 1, 2017.**

Please see attached.



**DECLARATION STATEMENT OF  
APPLICANTS FOR GRANTS PURSUANT TO  
CHAPTER 42F, HAWAI'I REVISED STATUTES**

The undersigned authorized representative of the applicant certifies the following:

- 1) The applicant meets and will comply with all of the following standards for the award of grants pursuant to Section 42F-103, Hawai'i Revised Statutes:
  - a) Is licensed or accredited, in accordance with federal, state, or county statutes, rules, or ordinances, to conduct the activities or provide the services for which a grant is awarded;
  - b) Complies with all applicable federal and state laws prohibiting discrimination against any person on the basis of race, color, national origin, religion, creed, sex, age, sexual orientation, or disability;
  - c) Agrees not to use state funds for entertainment or lobbying activities; and
  - d) Allows the state agency to which funds for the grant were appropriated for expenditure, legislative committees and their staff, and the auditor full access to their records, reports, files, and other related documents and information for purposes of monitoring, measuring the effectiveness, and ensuring the proper expenditure of the grant.
- 2) If the applicant is an organization, the applicant meets the following requirements pursuant to Section 42F-103, Hawai'i Revised Statutes:
  - a) Is incorporated under the laws of the State; and
  - b) Has bylaws or policies that describe the manner in which the activities or services for which a grant is awarded shall be conducted or provided.
- 3) If the applicant is a non-profit organization, it meets the following requirements pursuant to Section 42F-103, Hawai'i Revised Statutes:
  - a) Is determined and designated to be a non-profit organization by the Internal Revenue Service; and
  - b) Has a governing board whose members have no material conflict of interest and serve without compensation.

Pursuant to Section 42F-103, Hawai'i Revised Statutes, for grants used for the acquisition of land, when the organization discontinues the activities or services on the land acquired for which the grant was awarded and disposes of the land in fee simple or by lease, the organization shall negotiate with the expending agency for a lump sum or installment repayment to the State of the amount of the grant used for the acquisition of the land.

Further, the undersigned authorized representative certifies that this statement is true and correct to the best of the applicant's knowledge.

E ALOHA HULA HALAU

\_\_\_\_\_  
(Typed Name of Individual or Organization)

*Nelsa Sadaya*

(Signature)

*1-18-19*

(Date)

NELSA SADAYA

(Typed Name)

CEO/ADMINISTRATOR

(Title)

## BUDGET REQUEST BY SOURCE OF FUNDS

Period: July 1, 2019 to June 30, 2020

App

E ALOHA HULA HALAU

BUDGET CATEGORIES	Total State Funds Requested (a)	Total Federal Funds Requested (b)	Total County Funds Requested (c)	Total Private/Other Funds Requested (d)
<b>A. PERSONNEL COST</b>				
1. Salaries				
2. Payroll Taxes & Assessments				
3. Fringe Benefits				
<b>TOTAL PERSONNEL COST</b>				
<b>B. OTHER CURRENT EXPENSES</b>				
1. Airfare, Inter-Island				
2. Insurance	900			
3. Lease/Rental of Equipment				
4. Lease/Rental of Space				
5. Staff Training				
6. Supplies	1,500			
7. Telecommunication	450			
8. Utilities				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
<b>TOTAL OTHER CURRENT EXPENSES</b>	<b>2,850</b>			
<b>C. EQUIPMENT PURCHASES</b>	<b>5,000</b>			
<b>D. MOTOR VEHICLE PURCHASES</b>	<b>22,150</b>			
<b>E. CAPITAL</b>				
<b>TOTAL (A+B+C+D+E)</b>	<b>30,000</b>			
<b>SOURCES OF FUNDING</b>		Budget Prepared By:		
(a) Total State Funds Requested	30,000	NELSA SADAYA <span style="float: right;">808-230-9607</span>		
(b) Total Federal Funds Requested		Name (Please type or print) <span style="float: right;">Phone</span>		
(c) Total County Funds Requested		<i>Nelsa Sadaya</i> <span style="float: right;">1-189</span>		
(d) Total Private/Other Funds Requested		Signature of Authorized Official <span style="float: right;">Date</span>		
<b>TOTAL BUDGET</b>	<b>30,000</b>	NELSA SADAYA, PRES/ADMINISTRATOR		
		Name and Title (Please type or print)		

## BUDGET JUSTIFICATION - PERSONNEL SALARIES AND WAGES

Period: July 1, 2019 to June 30, 2020

Applicant:     E ALOHA HULA HALAU    

POSITION TITLE	FULL TIME EQUIVALENT	ANNUAL SALARY A	% OF TIME ALLOCATED TO GRANT REQUEST B	TOTAL STATE FUNDS REQUESTED (A x B)
NO SALARIES				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
<b>TOTAL:</b>				

**JUSTIFICATION/COMMENTS:**

## BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

Period: July 1, 2019 to June 30, 2020

Applicant:           E ALOHA HULA HALAU          

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
BLUETOOTH SPEAKER	1	\$150.00	\$ 150.00	150
KEYBOARD	1	\$500.00	\$ 500.00	500
AMPLIFIER	1	\$500.00	\$ 500.00	500
SUPPLIES FOR EQUIPMENT		\$100.00	\$ 100.00	100
			\$ -	
<b>TOTAL:</b>	<b>3</b>		<b>\$ 1,250.00</b>	<b>1,250</b>

**JUSTIFICATION/COMMENTS:**

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
VAN	1.00	\$22,150.00	\$ 22,150.00	22150
			\$ -	
			\$ -	
			\$ -	
			\$ -	
<b>TOTAL:</b>	<b>1</b>		<b>\$ 22,150.00</b>	<b>22,150</b>

**JUSTIFICATION/COMMENTS:**

## BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

Period: July 1, 2019 to June 30, 2020

Applicant:           E ALOHA HULA HALAU          

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
SOUND SYSTEM	1	\$1,500.00	\$ 1,500.00	1500
SPEAKER	1	\$300.00	\$ 300.00	300
GUITARS	2	\$500.00	\$ 1,000.00	1000
MICROPHONES	10	\$80.00	\$ 800.00	800
MICHPHONE/MUSIC STANDS	3	\$50.00	\$ 150.00	150
TOTAL:	17		\$ 3,750.00	3,750

**JUSTIFICATION/COMMENTS:**

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:				

**JUSTIFICATION/COMMENTS:**

## BUDGET JUSTIFICATION - CAPITAL PROJECT DETAILS

Period: July 1, 2019 to June 30, 2020

Applicant:           E ALOHA HULA HALAU          

### FUNDING AMOUNT REQUESTED

TOTAL PROJECT COST	ALL SOURCES OF FUNDS RECEIVED IN PRIOR YEARS		STATE FUNDS REQUESTED	OTHER SOURCES OF FUNDS REQUESTED	FUNDING REQUIRED IN SUCCEEDING YEARS	
	FY: 2017-2018	FY: 2018-2019	FY:2019-2020	FY:2019-2020	FY:2020-2021	FY:2021-2022
PLANS						
LAND ACQUISITION						
DESIGN						
VEHICLE			22150	22150	0	0
EQUIPMENT AND OTHER EXPENSES			7850	7850	5000	7500
<b>TOTAL:</b>			30,000	30,000	5,000	7,500

**JUSTIFICATION/COMMENTS:**

**GOVERNMENT CONTRACTS, GRANTS, AND / OR GRANTS IN AID**

App:

E ALOHA HULA HALAU

Contracts Total:

-

	<b>CONTRACT DESCRIPTION</b>	<b>EFFECTIVE DATES</b>	<b>AGENCY</b>	<b>GOVERNMENT ENTITY (U.S. / State / Haw / Hon / Kau / Mau)</b>	<b>CONTRACT VALUE</b>
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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## Department of Commerce and Consumer Affairs

### CERTIFICATE OF GOOD STANDING

I, the undersigned Director of Commerce and Consumer Affairs of the State of Hawaii, do hereby certify that

E ALOHA HULA HALAU

was incorporated under the laws of the State of Hawaii on 10/11/2017 ; that it is an existing nonprofit corporation; and that, as far as the records of this Department reveal, has complied with all of the provisions of the Hawaii Nonprofit Corporations Act, regulating domestic nonprofit corporations.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Department of Commerce and Consumer Affairs, at Honolulu, Hawaii.

Dated: January 17, 2019

*Catherine P. Awata-Coleman*

Director of Commerce and Consumer Affairs





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

DEPARTMENT OF THE TREASURY

Date: FEB 28 2018

E ALOHA HULA HALAU  
1651 MAHANI LOOP  
HONOLULU, HI 96819-0000

Employer Identification Number:  
82-3231664  
DLN:  
26053437001058  
Contact Person:  
CUSTOMER SERVICE ID# 31954  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
509(a)(2)  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
October 11, 2017  
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](http://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

E ALOHA HULA HALAU

Sincerely,

*Stephen a. martin*

Director, Exempt Organizations  
Rulings and Agreements