



Ala Wai K-9 Playground Association  
2439 Kapiolani Blvd. #1502  
Honolulu, Hawaii 96826  
Phone 808-944-6520

July 15, 2009

Dear Friends of the Ala Wai K-9 Playground Association,

We are happy to announce that we have submitted our Master Plans to the Department of Parks & Recreation for their consideration. Due to the Beach Walk Sewer Project, our approved park is on hold for a minimum of 3 years or more, so additionally we have presented the DPR with plans for the Temporary Park adjacent to the Community Gardens. None of this could have been completed without your support of this off-leash dog park project. Your donations and volunteering at our fundraisers has made this all possible.

The association was organized as a nonprofit corporation exempt from federal income taxes under section 501(c)(7) of the Internal Revenue Code. It was recently brought to our attention that this type of tax-exempt status does not allow donors to deduct their donation as charitable contribution. Since that time, we have been evaluating various alternatives with legal advice from Steven L.F. Ho of Torkildson, Katz, Moore, Hetherington & Harris. Steve Ho has been the legal counsel for the Hawaii Kai Dog Park, and has helped them prepare their legal documents and obtain their 501(c)(3) status. His experience with nonprofit organizations, in addition to his firm's working relationship with the City and County of Honolulu, were the factors that influenced our directors' decision to choose him as our legal counsel.

After considering the alternatives, we have decided to apply for an exemption from federal income taxes under section 501(c)(3) of the Internal Revenue Code. The application is almost complete and we hope to submit it to the Internal Revenue Service shortly. If the Internal Revenue Service approves our application, the association would then be eligible to receive tax-deductible contributions. However, until that time, contributions to the association are not deductible as charitable contributions.

We wish to apologize for any misunderstanding or inconvenience that the association's tax status may have caused you. In order to address this misunderstanding, we would like to give you an opportunity to request a refund of any donation that you may have made in reliance on the tax-deductibility of that donation. You may submit a request for the return of your donation to:

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Please note that this only applies to donations which would have been tax deductible had the association been a 501(c)(3) organization (for example, it does not apply to tickets or purchases at our annual silent auction where goods or services were provided by the association) and does not apply to membership dues. We will consider all requests that are submitted by August 31, 2009. Once we verify our records and confirm that you are entitled to a return of your donation, we will send you a check for the amount donated (if you request a return of an in-kind donation that was sold at our silent auction, we will contact you to discuss an appropriate return of the value of your donation).

It is our goal to become a stronger organization. We have a lot of work ahead of us. This goal cannot be completed without the continuing support of our community. Despite numerous setbacks, our enthusiasm has not changed and we hope that you will feel the same. Remember our motto:

**BUILD A DOG PARK BUILD A COMMUNITY.**

Mahalo for your understanding

Sandy Edrich, President  
Ala Wai K-9 Playground Association

[www.alawaik9playground.com](http://www.alawaik9playground.com)  
Ala Wai K-9 Playground Association, a 501(c)(7) non-profit organization