

**User Fee for Exempt Organization
Determination Letter Request**

▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)

For IRS Use Only

Control number _____
Amount paid _____
User fee screener _____

1 Name of organization
Friends of the Walker Rock Garden

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

2 Type of request. Fee

- a Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years. \$150
- Note: If you checked box 2a, you must complete the Certification below.

Certification. Complete if you checked box 2a above.

I certify that the annual gross receipts of FRIENDS OF THE WALKER ROCK GARDEN
name of organization
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature Nancy L. Gordon Title President

- b Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years.
- Application postmarked before July 1, 1993 \$ 375
Application postmarked after June 30, 1993 \$ 465
- c Private foundation that has completed a section 507 termination and seeks a determination letter that it is now a public charity. \$ 200
- d Group exemption letters \$ 500

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed in item 2 above.

Check the box in item 2 for the type of application you are submitting. If you check box 2a, you must complete and sign the certification statement that appears under line 2a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

To avoid delays, send the determination letter application and

Form 8718 to the applicable IRS address shown below. Use the address below even if a different address appears in another form or publication.

If the organization is in:

Send fee and request for determination letter to:

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession or foreign country

Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203

Indiana, Kentucky, Michigan, Ohio, West Virginia

Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201

Arizona, Colorado, Kansas, Oklahoma, New Mexico, Texas, Utah, Wyoming

Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242

Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee

Internal Revenue Service EP/EO Division P. O. Box 941 Atlanta, GA 30370

Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington

Internal Revenue Service EO Application EP/EO Division McCaslin Industrial Park 2 Cupania Circle Monterey Park, CA 91754-7406

Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin

Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

FRIENDS OF THE WALKER ROCK GARDEN 209
5407 - 37TH AVE. SW. 935-3036
SEATTLE, WA 98126

Feb. 17 1994 19-7097/3250

PAY TO THE ORDER OF Internal Revenue Service \$ 150.00
One hundred-fifty + ^{xx}/100 DOLLARS

WEST SEATTLE BRANCH
University Savings Bank
2150 California Avenue SW, Seattle, WA 98116 922-5400

MEMO filing fee

Nancy Gordon
Florence Walker

TWO SIGNATURES REQUIRED

⑆ 325070977⑆ 26 9 1 5 2 1 8 ⑆ 0209

Power of Attorney and Declaration of Representative

▶ For Paperwork Reduction and Privacy Act Notice, see the instructions.

Part I Power of Attorney (Please type or print.)

1 Taxpayer Information (Taxpayer(s) must sign and date this form on page 2, line 9.)

Taxpayer name(s) and address Friends of the Walker Rock Garden 5407 - 37th Ave. S.W. Seattle, WA 98118	Social security number(s) _____ _____ _____ _____ Daytime telephone number (206) 725-2338	Employer identification number 91 1412593 Plan number (if applicable)
---	---	---

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Representative(s) must sign and date this form on page 2, Part II.)

Name and address Robert D. Kaplan 2300 Smith Tower Seattle, WA 98118	CAF No. 8000-75019R Telephone No. (206) 682-1948 Fax No. (206) 682-9937 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. () _____ Fax No. () _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax Matters

Type of Tax (Income, Employment, Excise, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
Application for tax exempt status	1023	

4 Specific Use Not Recorded on Centralized Authorization File (CAF).— If the power of attorney is for a specific use not recorded on CAF, please check this box. (See Line 4—Specific Uses Not Recorded on CAF on page 3.) ▶

5 Acts Authorized.—The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below) or the power to sign certain returns (see Line 5—Acts Authorized on page 4).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner/person of a partnership or S corporation is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

6 Receipt of Refund Checks.—If you want to authorize a representative named in line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

- 7 Notices and Communications.**—Notices and other written communications will be sent to the first representative listed in line 2.
- a If you also want the second representative listed to receive such notices and communications, check this box
 - b If you do not want any notices or communications sent to your representative, check this box

8 Retention/Revocation of Prior Power(s) of Attorney.—The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of Taxpayer(s).—If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

Signature	Date	Title (if applicable)
Print Name		
Signature	Date	Title (if applicable)
Print Name		

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(a)(7) of Treasury Department Circular No. 230.

▶ **If this declaration of representative is not signed and dated, the power of attorney will be returned.**

Designation —Insert above letter (a–h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date
a	Washington		

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056
Expires 5-31-96
If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 7 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) Friends of the Walker Rock Garden		2 Employer identification number (If none, see instructions.) 91 : 1412593
1b c/o Name (if applicable) 5407 - 37th Ave. SW		3 Name and telephone number of person to be contacted if additional information is needed Nancy Worden (206) 725-2338
1c Address (number, street, and room or suite no.) Seattle, WA 98118		
1d City or town, state, and ZIP code		4 Month the annual accounting period ends <i>December</i>
5 Date incorporated or formed June 1988	6 Activity codes (See instructions.) <i>119 379</i>	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
9 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach an explanation (see instructions).		
10 Has the organization filed Federal income tax returns or exempt organization information returns? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

11 Check the box for the type of organization. BE SURE TO ATTACH A CONFORMED COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING (See Specific Instructions, Part I, Line 11.) Get Pub. 557, Tax-Exempt Status for Your Organization, for examples of organizational documents.)

- a Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b Trust—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here

..... (Signature) (Title or authority of signer) (Date)

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See Attachment

- 2 What are or will be the organization's sources of financial support? List in order of size.

Contributions from the general public.

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.
- The organization has sponsored fundraising "open house" at the Garden each year. These are done through mailings by volunteers. The board has been the fundraising committee. Since the goal is not to purchase and maintain the garden, more volunteer committees will be formed.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

SEE ATTACHED

b Annual compensation

NONE

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions, Part II, Line 4d.) Yes No
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

leasehold interest in Walker Rock Garden

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

The Walker Rock Garden is held under a lease with the option to purchase with Florence Walker the widow of the creator of the garden.

11 Is the organization a membership organization? Yes No
If "Yes," complete the following:

a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain how the charges are determined, and attach a copy of the current fee schedule.

However, the organization will probably charge for admission from time to time to assist in maintenance and preservation of the garden.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation? Yes No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.

Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
If you answer "Yes," do not answer questions on lines 2 through 7.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church (see instructions);
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-42 I.R.B. 32, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "No," your organization qualifies for an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? Yes No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Part III, Line 5, before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? Yes No

7 If you answer "Yes" to the question on line 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

- 8 Is the organization a private foundation?
 Yes (Answer question on line 9.)
 No (Answer question on line 10 and proceed as instructed.)

- 9 If you answer "Yes" to the question on line 8, does the organization claim to be a private operating foundation?
 Yes (Complete Schedule E)
 No

After answering the question on this line, go to Part IV.

- 10 If you answer "No" to the question on line 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|--|---|
| a | <input type="checkbox"/> As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(f) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a
medical research organization operated in conjunction with a
hospital (MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with,
one or more of the organizations described in a through d, g, h, or i
(MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public
safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is
owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of
contributions from publicly supported organizations, from a
governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| i | <input checked="" type="checkbox"/> As normally receiving not more than one-third of its support from
gross investment income and more than one-third of its support from
contributions, membership fees, and gross receipts from activities
related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure
whether it meets the public support test of block h or block i. The
organization would like the IRS to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or
Section 509(a)(2) |

If you checked one of the boxes a through f in question 10, go to question 15. If you checked box g in question 10, go to questions 12 and 13. If you checked box h, i, or j, go to question 11.

Part III Technical Requirements (Continued)

- 11 If you checked box h, i, or j on line 10, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling (Answer questions on lines 12 through 15.)
 An advance ruling (Answer questions on lines 12 and 15 and attach two Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.
- 12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

N/A

- 13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:
 a Enter 2% of line 8, column (e) of Part IV-A 208
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above. NONE

- 14 If you are requesting a definitive ruling under section 509(a)(2), check here and:
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d.)
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(f) through (vi) and any governmental agency or bureau.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		X	I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From 1-1 to 1-31	(b) 1993...	(c) 1992....	(d) 1991....	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see instructions) . . .	0	4,066.00	3,441.58	2,671.70	
	2 Membership fees received . . .	0	0		0	
	3 Gross investment income (see instructions for definition) . . .	0	0	0	0	
	4 Net income from organization's unrelated business activities not included on line 3	0	0	0	0	
	5 Tax revenues levied for and either paid to or spent on behalf of the organization	0	0	0	0	
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	0	0	0	0	
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . .	10.49	96.09	68.92	63.66	
	8 Total (add lines 1 through 7)	10.49	4,162.09	3,510.50	2,735.36	
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513	0	0	0	0	
	10 Total (add lines 8 and 9) . . .	10.49	4,162.09	3,510.50	2,735.36	
	11 Gain or loss from sale of capital assets (attach schedule) . . .	0	0	0	0	
	12 Unusual grants	0	0	0	0	
	13 Total revenue (add lines 10 through 12)	10.49	4,162.09	3,510.50	2,735.36	
Expenses	14 Fundraising expenses	0	870.49	407.76	354.93	
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	0	0	0	
	16 Disbursements to or for benefit of members (attach schedule) . . .	0	0	0	0	
	17 Compensation of officers, directors, and trustees (attach schedule)	0	0	0	0	
	18 Other salaries and wages . . .	0	0	0	0	
	19 Interest	0	0	0	0	
	20 Occupancy (rent, utilities, etc.) . . .	0	0	0	0	
	21 Depreciation and depletion . . .	0	0	0	0	
	22 Other (attach schedule)	0	110.42	384.70	3,055.61	
	23 Total expenses (add lines 14 through 22)	0	980.91	792.46	3,410.54	
	24 Excess of revenue over expenses (line 13 minus line 23)	10.49	3,181.18	2,718.04	-675.18	

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date <u>2-18-94</u>
Assets		
1	Cash	5,486.46
2	Accounts receivable, net	0
3	Inventories	0
4	Bonds and notes receivable (attach schedule)	0
5	Corporate stocks (attach schedule)	0
6	Mortgage loans (attach schedule)	0
7	Other investments (attach schedule)	0
8	Depreciable and depletable assets (attach schedule)	0
9	Land	0
10	Other assets (attach schedule)	0
11	Total assets (add lines 1 through 10)	5,486.46
Liabilities		
12	Accounts payable	0
13	Contributions, gifts, grants, etc., payable	0
14	Mortgages and notes payable (attach schedule)	0
15	Other liabilities (attach schedule)	0
16	Total liabilities (add lines 12 through 15)	0
Fund Balances or Net Assets		
17	Total fund balances or net assets	0
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	0

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

FRIENDS OF THE WALKER ROCK GARDEN
5407 37th S.W.
Seattle, WA 98118
EIN 91-1412593

Attachment to Form 1023

Part IV of Page 8 -

Schedule for Line 22

	1993	1992	1991
Repairs	\$ 15.42	\$ 374.70	\$ 2,935.75
Non-profit fee to State	\$ 10.00	\$ 10.00	\$ 5.00
City license penalties for 1988-1990			\$ 75.00
Excise tax			\$ 4.86
Filing fee for Articles of Amendment	\$ 20.00		
City License	\$ 65.00		\$ 35.00

Page 2 of Part II (1) - Activities

The Friends of the Walker Rock Garden was formed in the fall of 1987 by a small group of arts activists concerned about the future of the Walker Rock Garden. The Walker Rock Garden is a unique folk environment, conceived and built by Milton and Florence Walker between 1959 and 1980 in the yard of their West Seattle home. The Garden is a series of towers, walls, miniature mountains, lakes, paths, fountains, and a fireplace - all built with thousands of semi-precious stones, rocks, crystals, geodes, and chunks of glass from the Pacific Northwest and other parts of the world. Although Milton Walker died in 1984 of Alzheimers Disease, the Garden has been maintained by his widow, Florence and her family, who still own and reside on the property. The family has given private tours of the Garden during the spring and summer months for many years as well as participating in community festivals, such as the West Seattle Hi-Yu, a part of the city's annual SeaFair celebration.

The first project of the Friends was to sponsor an Open House to draw publicity and promote awareness of the Garden. When the first Open House on May 15, 1988 was overwhelmingly successful, we sponsored two more that year and organized two work parties to work on physically improving the Garden; pulling weeds and scrubbing the rock work to remove an unsightly organism that builds up and conceals the brilliant colors in the stones and mortars.

In June of 1988 we applied for status as a non-profit corporation with the State of Washington, for a federal Employer Identification Number, and set up a bank account in our name. We have been holding regular, monthly meetings since that time and have continued to sponsor three Open Houses a year as well as assisting the Walker family with private tours.

Using donated funds from visitors, we have sponsored some major repairs in various parts of the Garden. For instance, in 1989 we completely replaced the moss lawn in the main area of the Garden with a grass lawn that could be more easily maintained. In 1990 we repaired the pump in one of the fountains. In 1991 we repaired the pump in another fountain and replaced the rotting wooden deck and patio roof. In 1992 we paid for more pump repairs. All of these major physical projects have been completed while also keeping up with the never-ending weeding, pruning, planting and other day-to-day maintenance of the Garden.

While continuing to be involved in the immediate concerns of maintaining the Garden, we have sought the advice of members of the Seattle Parks Department, Landmarks Preservation Board, Historical Seattle, Seattle Arts Commission, King County Arts Commission, and local elected officials as to how to best preserve the Garden for the

public in the future. Seymour Rosen, the founder of SPACES, a non-profit organization in California that has been documenting and preserving similar environments around the country for more than twenty years, has also given our organization many hours of experienced counsel.

Since Florence Walker is 82 years old, we feel a sense of urgency to come up with a future plan for the Garden. Although the three children have always been supportive of the Garden and the Friends, they don't want to assume responsibility for the Garden forever. Mrs. Walker wishes to leave the property to her children on her death and they will most likely choose to sell. Since there is no guarantee that a future private owner would want to maintain the Garden, let alone keep it, and after exploring possible public entities that could annex the Garden, we have come to the conclusion that the most realistic solution to preserving the Garden for the public is for the Friends to purchase the property.

Therefore, the Friends of the Walker Rock Garden have added a third responsibility to promotion and maintenance: we wish to solicit funds for purchasing the Garden. Right now we receive a lot of small donations from visitors; we believe that if we could offer people a tax deduction, the donations would be more generous.

Since 1968, more than 26,000 people from around the country and the community have visited the Garden. That's a lot, especially when you consider that until 1988 when our group began actively soliciting publicity, The Walker Rock Garden was one of Seattle's best kept secrets. This unique folk art garden has been featured in national periodicals such as AMERICANA, ROCK AND GEM, THE LAPIDARY JOURNAL and ALASKA FEST and locally in the SEATTLE POST-INTELLIGENCER, THE SEATTLE TIMES, PACIFIC NORTHWEST MAGAZINE, and THE TACOMA NEWS TRIBUNE. The Garden has also been the subject of television documentaries for KING's "EVENING" program and KCTS "NOTES".

We know that to raise enough money to buy the Garden, we will have to solicit funds not only from visitors to the Garden, but private and corporate sources as well. We feel that our goal is realistic because not only have we received inspiring support in the past, but the Garden is located in a city that has a strong tradition in supporting the arts. No one who has ever seen the Garden denies that it is anything less than a magnificent work of art; timeless, priceless and awesome.

FRIENDS OF THE WALKER ROCK GARDEN
5407 37th S.W.
Seattle, WA 98118
EIN 91-1412593

Attachment to Form 1023

Page 2 PART IV - Officer and Directors

Nancy Worden
9804 62nd Ave. South
Seattle, WA 98118

President
Treasurer

Robert McGillvray
5610 12th Ave. N.E.
Seattle, WA 98115

Vice President

Mona Knowles
3612 N.W. 65th Street
Seattle, WA 98117

Secretary

These persons serve as officers and the Board of Directors. Board meetings are open to the public and are usually attended by more than official board members. During the summer months the many people attend meetings and divide up work responsibilities.

FRIENDS OF THE WALKER ROCK GARDEN
5407 37th S.W.
Seattle, WA 98118
EIN 91-1412593

Attachment to Form 1023

Page 2 PART II (3) - Fundraising

The organization has sponsored fundraising "open houses" at the garden each year. This has been the primary source of funding. Notice of these events have been sent to the public in the form of selective mailings. Work for the organization has been performed by volunteers. Since the organization will now be seeking purchase funds for the garden, the board will act as the fundraising committee and grants will be written seeking funds from public and private sources.