

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

OMB No. 1545-0056
 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.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) Sugar Bowl Ski Foundation		2 Employer identification number (If none, see instructions.) Applied for
1b c/o Name (if applicable) c/o Sheldon C. Ramsay	3 Name and telephone number of person to be contacted if additional information is needed Walter M. Kolligs (415.) 392-6320	
1c Address (number, street, and room or suite no.) 3756 Grand Avenue, Suite 301		
1d City or town, state, and ZIP code Oakland, CA 94610	4 Month the annual accounting period ends June	
5 Date incorporated or formed	6 Activity codes (See instructions.) 349 328 300	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 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a Corporation— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws.
- b Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of your 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 your bylaws.

If you are 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 President

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

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

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 your 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 INSERT A

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

Fees paid by team members, contributions from the public, and grants from interested 501(c)(3) organizations.

- 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.

SEE INSERT B

[Sheldon: Please provide copies of any solicitations for financial support you plan to use after incorporation.]

All inserts B-1-B-3-

Have used

SUGAR BOWL SKI TEAM FOUNDATION
c/o Sheldon C. Ramsay
3756 Grand Avenue, Suite 301
Oakland, CA 94610

Form 1023
EIN Applied for

Part II - Item 1
STATEMENT 1

The Sugar Bowl Ski Team Foundation

The sole undertaking of the Sugar Bowl Ski Team Foundation (the "Foundation") is the operation of an amateur youth ski racing team (the "Team"). Membership on the Team is open to all children and young adults who are 18 years old or under and are old enough to handle themselves on a chairlift unassisted. The Team had 16 members participating in the 1991-92 racing season and projects 30-35 members for the 1992-93 racing season and 45+ members for the 1993-94 racing season. The Team has set a long-term goal of 60-80 members.

The Team meets on weekends and holiday periods for the duration of the ski season, typically 18-20 weeks. Each practice session is supervised and conducted by a coach provided by the Foundation. Team coaches are either unpaid adult volunteers or are professional ski instructors who are employees of Sugar Bowl Corporation ("Sugar Bowl"). Sugar Bowl operates a ski resort in the vicinity of Norden, California. For coaches furnished by Sugar Bowl, the Foundation pays a reasonable hourly rate which is equal to or less than what it would cost the Foundation to hire coaches of comparable quality elsewhere. Team practice sessions generally occur on the slopes of Sugar Bowl, and Team members purchase their own Sugar Bowl slope passes and equipment. In addition to furnishing coaches, Sugar Bowl grooms the slopes used by the Team during its practice sessions and provides the Foundation liability insurance coverage. In exchange for these services, the Foundation offers Team members who are children of Sugar Bowl employees a fifty-percent discount from the normal Team membership fee.

The purposes of the Foundation are twofold. First, the Team provides a recreational opportunity for youngsters who ski, reside and attend school in the Donner Summit vicinity. Although the numerous ski resorts in the Donner Summit area attract many visitors, the resident population is sparse, and winter recreational opportunities for youngsters are extremely limited. The Team fills an important gap in the lives of its members and steers them away from negative influences and juvenile delinquency. Second, the Team provides youngsters with a forum where they can train for, participate in, and succeed at competitive ski racing. The Team is an active member of various racing leagues which operate throughout the Sierras, including the Donner Summit Race League and the Tahoe League, and plans to field contestants in the Far West Circuit, a league engaged in national competition, as Team size and quality improves. While the Team's training goals include providing instruction in ski technique and safety, the Team's main mission is to motivate and coach its members to perform their best in a highly competitive atmosphere. The Foundation believes its program provides a solid foundation for talented youngsters to enter national or even international amateur skiing competitions.

The Foundation succeeded to the operations of an informal ski team arrangement which began in the 1989-90 winter season. This team was organized and funded primarily by parents of team members and other interested parties. Funds collected pursuant to this arrangement approximately matched the expenditures of the team, and no legal formalities of any kind were followed in connection with its organization or operation.

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Part II - Item 3
STATEMENT 2

The Foundation will hold a "Ski-Athon Day", an event where Team members solicit "pledges" for contributions to the Foundation equal to a stated amount for every thousand downhill feet skied by the member during the Ski-Athon Day. In addition, Foundation officers and directors personally solicit contributions from the families, friends and relatives of team members, as well as from anyone else concerned with the well-being of youth who reside in the Norden vicinity. For example, as a result of such solicitations, the Alpine Winter Foundation has expressed interest in making a substantial contribution to the Foundation.

Attached is a letter requesting financial support of the 1992 Ski-Athon and a recent letter soliciting a donation from the Alpine Winter Foundation.