

Internal Revenue Service
230 S. Dearborn St. 17th Floor
4921 CHI Group 7825
Chicago, Illinois 60604

March 1, 2010

Dear Ms. Hall,

I would like to preface my response to your questions with a few words about the Forever Bloom Alumni Association and its overall purpose in seeking federal tax-exempt status. You are already aware that our balance sheet shows that FBAA is a relatively small organization, both fiscally and in membership; however, the numbers also show that over the past 4 years FBAA is growing. Our continued growth is inspired by ambitious goals to do more for our members and community and achieving 501(c)(3) status could only facilitate further growth and effectiveness on our part. The money that we've managed to raise thus far through our membership drive and other various fundraisers have served to cover our operating expenses with barely a majority of those funds benefiting our members. With federal tax-exemption FBAA would save on expenses and attract greater amounts of revenue for helping us build unique and exciting educational programs.

One case in point is our planned educational trip to San Francisco. Because FBAA is presently a revenue poor organization, the trip participants were required to cover 100% of the trip costs not saved as a result of vendor discounts and individuals volunteering free professional services (we have three teachers volunteering as tour guides and chaperones during the trip). Despite these costs savings the trip is too expensive for many FBAA members eligible to participate. With 501(c)(3) tax-exempt status we may have attracted private and corporate sponsors willing to help cover trip costs, thus allowing more kids to participate.

I'm looking forward to the day when FBAA won't have to tax membership in order to benefit them through its programs. I believe that our documents show that over the past 4 years we have grown larger and smarter and have worked hard to positively impact the lives of our members. I'm confident that FBAA is ready for the next step in its life as a non-profit organization. Please don't hesitate to contact me if any of the information below needs further clarification. If it is at all possible, I would really appreciate it if this application could be expedited before our educational trip to San Francisco on March 30th.

Thank you,

Anthony Reid
FBAA Executive Director and Founder
areid@foreverbloom.org

1. Please explain what items #2, 9, 14, and 23 of your financial data, page 9 consist of.

Item 2: FBAA has two membership levels: “Junior Membership” for members who pay no membership dues but participate in FBAA related activities; and “Full Membership” for members who pay annual dues of \$20.00, which goes towards funding FBAA related activities and association expenses. 90% of membership dues are paid in conjunction with the annual FBAA Winter Dinner that the association organizes for its members.

Item 9: On July 25, 2009, FBAA hosted its 3rd Annual Summer Picnic. The event was meant to bring together FBAA members along with family and friends for a day of fun and social networking. Participants were asked to pay \$5.00 admission per person or contribute a donation in any amount to help cover the cost of food, shelter rental, and materials for the event. Full FBAA members were admitted for free. The total revenue collected for the event including admission sales and donations was \$153.85. The two previous summer picnic events in 2007 and 2008 were both potluck events with free admission and no donations received.

Item 14: Fundraising expenses for 2009 included the cost of hosting the 3rd Annual FBAA Summer Picnic. The total cost was \$202.81 and included the cost of the park shelter rental, food costs (sodas, hotdogs, burgers, and cake), and materials (balloons, decorations, and wrist bands). Incidentally, the cost of the 3rd Annual FBAA Winter Dinner was covered through the donation of food and materials by FBAA members and the complimentary use of banquet hall space by Florida International University.

Fundraising expenses for 2008 included the cost of hosting the 2nd Annual FBAA Winter Dinner. The total cost was \$436.75 and included banquet hall rental (\$150.00), food costs (\$150.75), decoration materials (\$36.00), and member door prizes (\$100.00).

Fundraising expenses for 2007 included the cost of hosting the 1st Annual FBAA Winter Dinner. The total cost was \$650.00 and included banquet hall rental (\$300.00), food costs (\$150.00), decoration materials (\$50.00), and member door prizes (\$150.00).

Item 23: These amounts pertain primarily to FBAA association expenses. Item 23a, which should read \$155.39 (the amount of \$205.01 is an input error—I will include a corrected page with this update), and includes: FBAA’s 2009 Annual Report fees to the Florida Department of Revenue (\$61.25); PayPal fees for members who pay dues using our online PayPal (\$22.38); postage and mailing expenses towards sending out event invitations and corporate documents, and maintaining a post office box (\$32.00); foreverbloom.org website 2 year domain name cost from godaddy.com (\$21.98); and foreverbloom.org website 1 year hosting cost from godaddy.com (\$17.98).

Item 23b in the amount of \$61.25, includes FBAA’s 2008 Annual Report fees to the Florida Department of Revenue.

Item 23c in the amount of \$61.25, includes FBAA's 2007 Annual Report fees to the Florida Department of Revenue.

2. Please explain what item 12 of your Balance sheet, page 10 consist of. Furnish us with a copy of any agreement that you have entered into.

Item 12 indicates the amount of revenues FBAA had paid on in 2008 in the form of expenses. Total amount was \$498.00 and this included the cost of hosting the 2nd Annual FBAA Winter Dinner. The total cost was \$436.75 and included banquet hall rental (\$150.00), food costs (\$150.75), decoration materials (\$36.00), and member door prizes (\$100.00). Item 12 also includes FBAA's 2008 Annual Report fees of \$61.25 to the Florida Department of Revenue.

The Forever Bloom Alumni Association has not entered into any temporary or permanent agreements with any supplier, individuals, groups, or organizations.

3. Please furnish us with an agenda of your activities for 2010.

Listed below are only definite activities planned for 2010. As the year progresses more activities are likely to materialize depending on the means and needs of the association and the interests of its membership.

January 2010 – 4th Annual FBAA Winter Dinner: As in previous years the dinner served as a membership drive and fundraiser for the association. Members also had the opportunity to perform at the dinner and share with others both career and academic experiences. During this event members have the opportunity to voice the accomplishments and future goals of FBAA and the importance of diverse membership in working together to ensure its survival. The Winter Dinner is one of many events that has help FBAA to legitimize itself as an organization committed towards helping young people because there is where members share their stories, show photos taken at events and projects, and realize the fruits of their labor.

February 2010 – FBAA Social Networking Event: Every month FBAA will host a social networking event giving its members an opportunity to know and learn from one another. These events provide fun and casual settings for younger FBAA members to meet older and more accomplished members where discussion primarily focuses on academic and career aspirations. These events usually take place in local restaurants and occasionally at the home of a member in the form a potluck dinner.

March 2010 – Community Service Day at the Daily Bread Food Bank: As an example of a primary goal for the FBAA ADVENTravel program, this activity is intended to serve as a "mirror" community service project similar to one scheduled to take place during the trip to San Francisco. The idea is to instill in FBAA member the importance of performing service in both their local community, as well as, communities throughout

the nation. Like past FBAA community service events, the day of volunteering at the food bank will also be open to members not participating on the San Francisco trip.

March-April 2010 – 1st FBAA Trip to San Francisco, California: While on the trip association members will take part on museum and historical tours throughout the city. The trip will include an all-day nature hike through Golden Gate National Park and tour of Sausalito, California. There will also be a day of community service when trip participants will help a local San Francisco non-profit with a social related project. Please see below for a detail itinerary of the trip.

April 2010 – FBAA Board of Directors Election (Leadership Committee Elections)

April 2010 – FBAA Social Networking Event

May 2010 – 10th Annual Great Debate and Fundraiser: Since 2006 FBAA has worked with middle school students at Paul W. Bell Middle School to host its Great Debate competition. Leading up to and during this event FBAA members will serve as guest speakers, judges, and mentors.

May 2010 – FBAA Social Networking Event

June 2010 – Membership Meeting and Forum for the FBAA Trip in 2011: FBAA will bring together interested members and their parents to discuss the possibility of a 2nd long distance trip focused on history, culture, the environment and community service.

June 2010 – 4th Annual FBAA Summer Picnic

July 2010 – FBAA Social Networking Event

August 2010 – FBAA Social Networking Event

September 2010 – FBAA Social Networking Event

October 2010 – FBAA Social Networking Event

November 2010 – Hands On Miami Day 2010: FBAA will assist HOM in bringing together middle and college age students for the purpose of painting murals and boardwalks, performing beach clean ups, and other forms of community service.

December 2010 – FBAA Social Networking Event

4. Please explain how your organization anticipates on conducting your exempt activities with the budgets that you submitted. Attached is page 12 of Form 1023. Please call contact person regarding this issue.

All of the exempt activities FBAA anticipated on conducting were planned with the assumption that the organization would acquire the revenue to finance them through contributions coming as a result of achieving 501(c)(3) status. Anticipated exempt activities that could not wait or depend on said contributions, such as the educational trip to San Francisco, could only be possible as a result of members covering their own costs and non-exempt fundraising (membership dues and dinner ticket sales). At the time the 1023 form was completed FBAA's annual gross receipts had not exceeded or were expected to exceed \$10,000 annually over a 4-year period. For this reason I marked "yes" in Part XI of the 1023 form.

Please understand that any revenue held by FBAA for the San Francisco trip is provided by youth participants only for the purpose of the trip. This money is regarded as separate from FBAA's general funds. Without these funds our balance sheet averages reflect that amount submitted on our 1023 form.

5. Please complete the attached questionnaire regarding foreign activities.

The Forever Bloom Alumni Association has no intention to operate in a foreign country nor does it have intentions to make grants, loans, or other distributions to foreign organizations. FBAA does however encourage its members to privately make contributions to charitable organizations, both domestic and foreign. However, these contributions are not made through FBAA or with the help of FBAA funds or resources.

6. You furnished a copy of an itinerary for Travel in 2010. Please explain what is the educational aspect of this activity.

Please review the attached document labeled "FBAA San Francisco 2010: Educational Aspects".

7. Please furnish us with a copy of your educational material, brochures, or other printed material that you may have distributed.

Please review attached copies of printed materials related to the San Francisco trip and general association business.

8. Information on file indicates that your activities include giving items to other organizations to carry out their purposes. Please explain why these amounts are not included in your projected budgets. Please furnish us with a corrected copy, if applicable.

The Forever Bloom Alumni Association has only contributed to other organizations by means of physical labor by our membership. Although FBAA has encouraged its individual members to contribute to organizations using their own private means, FBAA as an organization has never made material or monetary contributions to another organization. Our collaboration with other organizations has been for the purpose of gaining operation and organization experience from already established non-profits in our community and for promoting ourselves as a growing community service organization.

9. Attached is a copy of your Articles of Incorporation. Certain items have been highlighted. Please furnish us with a detailed breakdown of what these items consist of.

Below I have restated the each part of the highlighted item followed by a brief explanation of the FBAA events and activities that focus on that particular purpose. To learn more about these events and activities I have also included below a detailed description of FBAA activities.

Article III. The specific purpose for which this corporation is organized is:

“To promote communication and interaction between youths of various ages for the purpose of building a community committed to peer mentoring,...”

FBAA events and activities that focus on this purpose are: FBAA Monthly Social Networking Events and the Annual Great Debate.

“...the sharing of academic and career information,...”

FBAA events and activities that focus on this purpose are: FBAA Monthly Social Networking Events and the Annual Winter Dinners.

“...volunteerism, community service,...”

FBAA events and activities that focus on this purpose are: FBAA Community Service Projects with local non-profits, the Annual Great Debate, and the Adventravel Program, including “mirror” projects associated with the FBAA Trip to San Francisco.

“...educational travel”

FBAA events and activities that focus on this purpose are: the ADVENTravel Program, including the FBAA Trip to San Francisco.

Detailed Description of FBAA Activities

Forever Bloom Alumni Association Winter Dinner

The first major event the Forever Bloom Alumni Association (FBAA) would host for its members was its first Winter Dinner in January 2007. The purpose of the dinner was to bring together middle school, high school, and college age students for an evening of social interaction and networking. The dinner served as the beginning of a foundation on which future FBAA events focusing on the betterment of our local youth would be built upon. The event was also the first of three Winter Dinners (January 2007, and January 2008, and January 2009) that FBAA now organizes annually in Miami, Florida. In addition to promoting the organization among youths of various ages, the dinner now serves as the association's main membership drive and principle fundraiser for supporting FBAA events throughout the remainder of the year.

Volunteering and Community Service: Hands On Miami Day

The first collaborative event in which FBAA members participated was in a citywide community service project organized by Hands on Miami (HOM), a local non-profit with close ties to the United Way of Miami, Florida. Hands On Miami Day 2006 gave FBAA the opportunity to assist HOM in bringing together middle and college age students for the purpose of painting murals and boardwalks, performing beach clean ups, and other forms of community service. Hands On Miami Day has also become an annual event for FBAA and includes an even greater variety of activities designed to promote interaction and mentorship among youths of various ages, while enhancing the quality of life in the local community.

FBAA does not provide any funding for this event; instead FBAA members themselves agree to provide the donation to HOM in order to participate in the event.

Peer Mentoring: Great Debate Competition

Every May beginning in 2006 FBAA and the Future Leaders and Educators of America (FLEA) collaborate annually and together host the Paul W. Bell Middle School Great Debate Competition. Paul W. Bell Middle School is a Title I school located in an area of Miami, Florida with a large percentage of recent immigrants whose children attend that school. FLEA is a school club many of whose members later join FBAA once they graduation middle and high school. This is event is in part a speech competition between middle school students, fundraiser for the FLEA club, and membership drive for FBAA thanks to returning alumni who come to see the competition. In addition to new members, the Great Debate gives FBAA the opportunity to recruit mentors and mentorees, as well as, promote the organization through model speaking on the part of its officers. The Great Debate has served as an effective event for FBAA to show its support for high achieving middle school students attending a school located in an under-privileged community.

Monthly Social Networking Events: Hispanic Heritage Month Potluck Dinner

In October 2008 the Forever Bloom Alumni Association worked to assist the Asociación Pro-Ayuda a la Niñez Nicaragüense (APAN) in gathering educational supplies for disadvantage children living Diriamba, Nicaragua. APAN is dedicated towards helping local children deal with many societal problems now plaguing many Nicaraguan towns. Problems range from dropping out of school, teen drug abuse, early pregnancy, and gang violence. The organization provides social education and vocational training for many of these teens in an environment that is safe and respectful of young people.

For Hispanic Heritage Month FBAA supported APAN by assembling care package of school supplies for children who are part of the charity-based program. In October of 2008 FBAA members organized a potluck dinner, "School Supply Drive", by bringing their favorite Latin dishes along with donations of school, art, and office supplies at a home of one of its members living in Miami, Florida. The event served as a means for members establish greater trust and camaraderie between them so that furthering the association's objectives networking and collaboration between youths could be more easily achieved.

FBAA ADVENTravel: San Francisco 2010

Since 2008 Forever Bloom Alumni Association has worked on placing educational travel alongside its core objectives of providing service to the community and social development of young people. In striving towards these objectives the association is launching **FBAA ADVENTravel** (Adventure Travel) a new program aimed at providing members with opportunities to participate in affordable, safe, and unconventional group travel throughout the U.S. and the world.

ADVENTravel can be characterized as a vacation trip that feature unconventional means of transportation, accommodation, and leisure. More specifically, to get around ADVENTravelers would make more use of trains, buses, and ferries, as opposed to planes and cabs. Instead of hotels, an ADVENTraveler would make use of hostels, campgrounds, host families, or any place that is safe and can accommodate a sleeping bag. Instead of spending all leisure time wandering around tourist sights, ADVENTravel seeks to provide greater contact with local people through volunteerism, teaching, and mutual cooperation.

For this program the association will take on the role of travel agent, trip organizer, fundraiser, trip advisor and travel guide. FBAA ADVENTravel is simply an effort to offer educational and cultural experiences designed for high school and college age students seeking life fulfillment through travel. Our first destination under this program will be to San Francisco, California set from March 30th to April 6th of 2010. While on the trip association members will guide other members on museum and historical tours throughout the city. There will also be a day of community service when trip participants will help a local San Francisco non-profit with a social related project.