

[NAME OF CHILDCARE]

EIN XX-XXXXXXX

[NAME OF CHILDCARE]

[ADDRESS]

[CITY-STATE-ZIP CODE]

Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati OH 45201

April 6, 2018

Dear Mr. Joseph J. Laux:

Following is in response to the request for more information as discussed in today's phone call.

When the child care center was in the development stages, the founding businesses agreed to allocate a certain number of child care spots per company as an assurance of stability for the new child care center's initial operation. In case of a community rush on spots, the employers who founded the center wanted to make sure their employees had access to spots. In case of community hesitation, the founders wanted some assurance of cash flow to keep the doors open.

In practice, however, families from across the community have brought their children to the center, and the founding employers have allowed their initially allocated spaces to be used by the community at large. No restrictions are placed on who can be enrolled in the center.

As part of our communication to the public, we indicate we are open to the community on our website ([WEB ADDRESS]) and social media pages (Facebook, YouTube, Twitter), as well as in newspaper articles and advertisements, and promotional materials.

As of March 2018, 69 children were enrolled, representing families from a variety of employers, not just the ones who helped start the center. Employees of the founding partners are not limited to a specific number of spots, nor are founding partners paying for unfilled positions. While such discussion was necessary to get the child care center off the ground, in practice it has not been needed. We opened our doors to members of the community at large on day-one, and we will remain so going forward.

To the best of my knowledge and belief, my statements are true, correct and complete.

[NAME]

Board president

[NAME OF CHILDCARE]