

# GREATER LAS VEGAS ORCHID SOCIETY

## THE ORCHID COLUMN

SUNDAY, FEBRUARY 4, 2007



Carol Siegel, Newsletter Editor 2 pm  
 BUILDING OPEN AT 1 PM  
 What fun we had at our January meeting! Part carnival, part rummage sale, our Annual White Elephant sale was a huge success, netting us over \$1700! We had such a good time haggling over the classy clutter that others foolishly discarded. To cries of, "But what IS it?" we upped our \$2 bids to \$3 and delightedly carted out more stuff than we carted in. Thanks to everyone for the enthusiasm and generosity. A special thanks to Tony Billitere for the MOUNTAINS of orchids and artificials he collected from the hotels. (I am loving my bird of paradise flowers...) Thanks, too, to Jeri Lee, Lonna and Greg Clarke, Roberta Schechter, and Dan Mumau and Mike Lawless for the beautiful feast they prepared for us. A special thank you to Marsha Hawley, our fundraising chairlady, for selling orchids and potting materials.

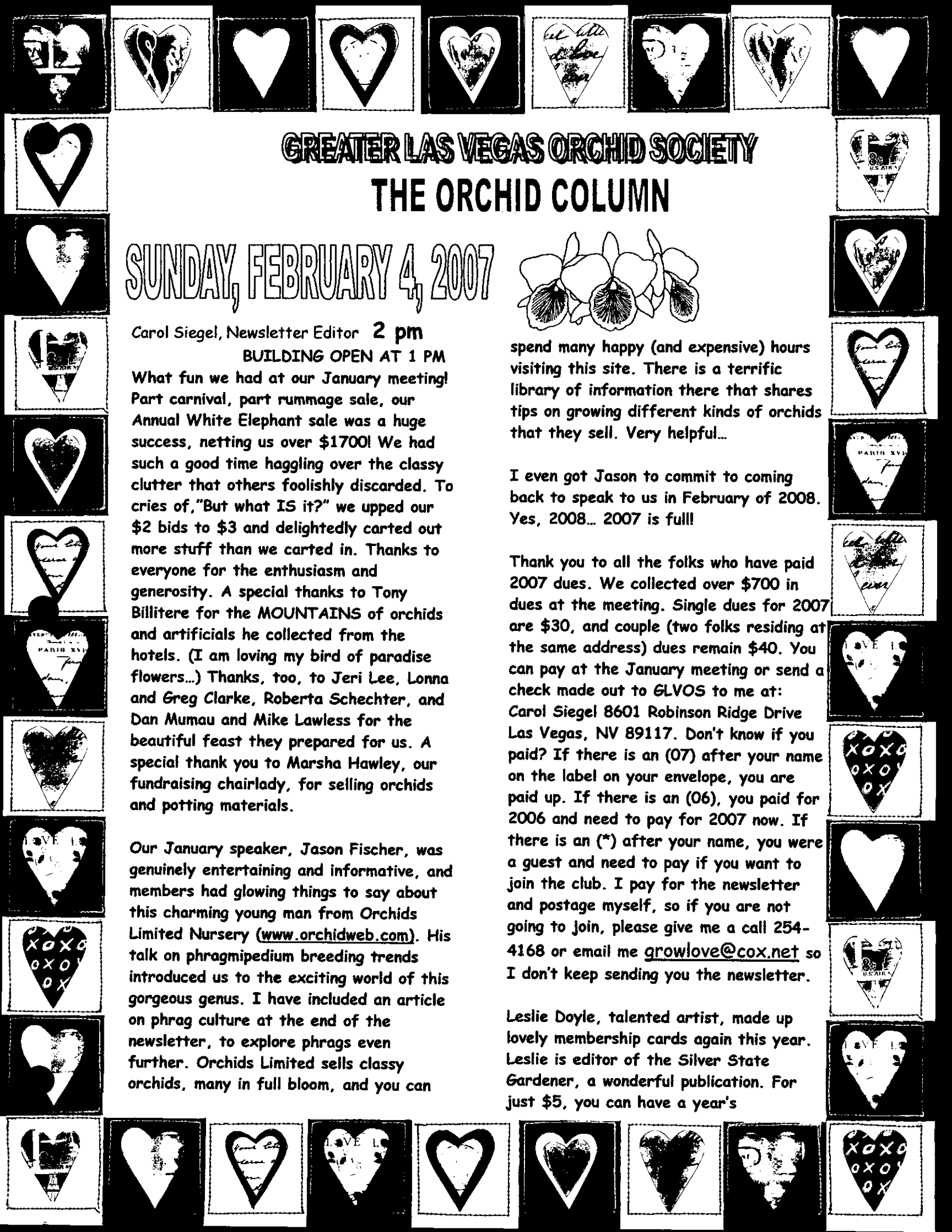
Our January speaker, Jason Fischer, was genuinely entertaining and informative, and members had glowing things to say about this charming young man from Orchids Limited Nursery ([www.orchidweb.com](http://www.orchidweb.com)). His talk on phragmipedium breeding trends introduced us to the exciting world of this gorgeous genus. I have included an article on phrag culture at the end of the newsletter, to explore phrags even further. Orchids Limited sells classy orchids, many in full bloom, and you can

spend many happy (and expensive) hours visiting this site. There is a terrific library of information there that shares tips on growing different kinds of orchids that they sell. Very helpful...

I even got Jason to commit to coming back to speak to us in February of 2008. Yes, 2008... 2007 is full!

Thank you to all the folks who have paid 2007 dues. We collected over \$700 in dues at the meeting. Single dues for 2007 are \$30, and couple (two folks residing at the same address) dues remain \$40. You can pay at the January meeting or send a check made out to GLVOS to me at: Carol Siegel 8601 Robinson Ridge Drive Las Vegas, NV 89117. Don't know if you paid? If there is an (07) after your name on the label on your envelope, you are paid up. If there is an (06), you paid for 2006 and need to pay for 2007 now. If there is an (\*) after your name, you were a guest and need to pay if you want to join the club. I pay for the newsletter and postage myself, so if you are not going to join, please give me a call 254-4168 or email me [growlove@cox.net](mailto:growlove@cox.net) so I don't keep sending you the newsletter.

Leslie Doyle, talented artist, made up lovely membership cards again this year. Leslie is editor of the Silver State Gardener, a wonderful publication. For just \$5, you can have a year's



subscription mailed to you. Pay at our meeting or email Leslie  
[Tomatotomato@cox.net](mailto:Tomatotomato@cox.net), 658-7585.

There was standing room only at our January meeting, and we welcomed lots of new members- Fred Edwards, Philip Chen, Gloria Bell, Ken Hara, Ruth Sidorowicz, Ron Mendocino, June and Martin Learn, Elizabeth Hewitt, Cheryl Samsel, Dianne and Ed Perry-Brown, Walter Sullivan, Ken Drake, John Schmitt, Bruce LaFollett, Bruce Weber, William Gazza, Kris Korpi, Faz Fathie- REALLY! All new!

If you see someone strange (not strange, that is any one of us, but NEW), go over and talk to him. The nicest thing about our club is that we are so friendly and inclusive. Don't let anyone sit by himself or herself. Give them a smile and make them feel welcome.

Our February speaker, Steve Frowine, celebrated author of "Orchids for Dummies" and "Fragrant Orchids" will do a power point presentation entitled "ORCHIDS FOR DUMMIES." (Don't take it personally...). We are so glad that our new members will have a chance to ask an expert lots of questions on growing. This cultural talk should be of interest to all of us since there is so much to know. Steve has a new book on miniature orchids coming up in Spring 2007- quite a prolific writer. Steve has given over 500 lectures to horticultural societies, universities and botanical gardens and has written over 200 published articles. He managed one of the largest orchid collections in the United States- over 10,000 orchids. Find out more about Steve at <http://members.authorsguild.net/stevefrow/bio.htm>.

Steve will be selling his books, and the club will be selling blooming orchids, of course. I am making up bottles of horticultural oil (by popular request) which makes a very effective insecticide when mixed with alcohol, our famous INSCHECHTERCIDE. I have also got a new supply of Aussie Gold (we sold out), also by popular demand. Thanks in advance to Shelly North, Aaron Schave, Alana Sullivan and Terry Wilsey for food and drinks for the February meeting. It is so nice. People have signed up for food through June

Mike Glikbarg of Orchids of Los Osos has a new website where you can buy orchids (at last). His orchids are just the best- [www.orchidsoflososos.com](http://www.orchidsoflososos.com).

There are some fun shows coming up that you might want to go to. The Fascination of Orchids, previously held at South Coast Plaza, will be held February 9-11 at the Orange County Fair and Exposition Center. I always go to this show because it is close enough to drive to and carry home LOTS of plants, and it is my birthday time so I even have money to spend (a delicious combination...)

The Pacific Orchid Expo will be held from February 15-18 in San Francisco. You can find out more about it at [www.orchidsanfrancisco.org](http://www.orchidsanfrancisco.org).

You can also attend the 62<sup>ND</sup> Santa Barbara International Orchid Show from March 16-18, 2007 ([www.sborchidshow.com](http://www.sborchidshow.com)). (This really is the greatest hobby!)

Following the newsletter is an interview with Mike Blietz, owner of Exotic Orchids of Maui whom I visited on my trip to

Hawaii. There is also a funny article on "The Elusive Label Eater" by Emily K Grimball (AOS Bulletin, November 1987) as well as "Growing Phragmipedium" by Gary Zetterstrom (AOS Bulletin, April 1988) with AOS permission.

Keep warm. Keep blooming. Keep happy.  
Love Carol 254-4168 growlove@cox.net

## THE PEOPLE WHO MAKE IT HAPPEN:

CAROL SIEGEL- PRESIDENT  
CLARICE DEAN -VICE-PRESIDENT  
EILEEN MCKYTON- SECRETARY  
DIANA SMITH-TREASURER  
Dan Mumau, Michael Lawless, Marsha Hawley - Membership Hospitality Chairmen

Eileen McKyton/DanHawley-Welcome Desk  
Lillian Patterson-Photographer /Historian  
Dan Mumau/Mike Lawless/TonyBillitere-Raffle Chairmen  
Marsha Hawley- Fund Raising Chairlady  
Phyllis Bond, Leslie Doyle,Shelly North and Eileen McKyton- Special Events  
Jeri Lee. Myra Glassman and Gail Harris-Nevada State Garden Club Representative  
AlexMcKyton-BuildingChairmen&Webmaster  
Tex Severance and Mike Levin- Show and Tell Gurus and Judging Chairmen  
Scotty Nogaim- Election & Raffle Lady  
Terry Wilsey- Club Travel Agent  
Steve Ninemire Library Chairman Clarice Dean, Assistant Librarian, Trip Chairman  
.....

## COMING ATTRACTIONS...

Our meetings are held at the Nevada Garden Club Building at Twin Lakes and Washington between Valley View and Rancho at the western edge of Lorenzi Park. The meeting starts at 2, but I open the building at 1 for shopping and setup

February 4, 2007	Steve Frowine, "Orchids for Dummies"
March 4, 2007	Glen Decker, "European Orchid Growing / Spectacular Phrag Kovachii"
April 1, 2007	Dr. Paul Johnson "Insects and Orchids:
May 6, 2006	Doug Conkin, "Growing Cattleyas"
June 3, 2007	Fred Clarke, Sunset Orchids, "The Exciting World of Bulbophyllum"
July 8	"The 15-Minute Solution"- A Culture Day Barbecue Mt Charleston
August 5, 2007	Leon Glicenstein, "Jewel Orchids"
September 9, 2007	Helen Hersch, "Advanced Windowsill Growing"
October 7, 2007	Greenhouse Tour
November 4, 2007	Eighth Annual Holiday Party
December 2, 2007	Mike Blietz, Exotic Orchids of Maui
January 6, 2008	Jason Fischer, Orchids Limited
February 3, 2008	

## AN INTERVIEW WITH A GROWER: MIKE BLIETZ

Carol Siegel

I had the great pleasure of visiting Exotic Orchids Of Maui in December on my trip to Hawaii. Mike Blietz and his charming wife Carol treated us like royalty and gave us a wonderful tour of their nursery. I interviewed him and was impressed with his enthusiasm, expertise, and optimism. Let me share his observations and experiences with you. (You can visit his website, browse and buy at [www.MauiOrchids.com](http://www.MauiOrchids.com).)

### HOW DID YOU GET STARTED IN THE ORCHID BUSINESS?

When I moved to Maui, I started Blietz-Wailea Orchids with my father. He is a retired trial lawyer. We did quite well but were limited in our size because of the property we were growing on. After a couple of years, Carol and I got together and moved to Haiku where we are now and started Exotic Orchids of Maui. My father stayed on the South side until about five years ago and moved over to Haiku.

### WHAT ARE YOUR PLANS FOR THE FUTURE?

We are in the process of expanding in the next year. We have about two acres now and are buying nine acres more. When completed in the coming years, we should have over four acres of greenhouses, about seven times the size we are now. We will be able to supply budded plants on a much larger scale to the Mainland.

### WHAT TYPES OF ORCHIDS DO YOU GROW?

One of the reasons we moved here was the growing condition. We can grow most everything in the climate we have here except cymbidiums. We have a big advantage over mainland growers because of our excellent growing conditions- light, temperature and air movement. We grow orchids that would be considered intermediate.

Our concentration has been on the unusual primary hybrids, which are Carol's passion. My passion lies in cattleyas as I have come full circle back to the large standard cattleyas. I am trying to breed more of the saturated color tones into plants that have rhizomes, which are close together so they are easier to grow.

### WHO BUYS YOUR PLANTS?

We have two large wholesalers that buy everything we can produce in flower every week here on Maui. We have a website that is another part of our business. Internet wholesalers and nurseries buy limited run plants. We only make about 600 of each cross

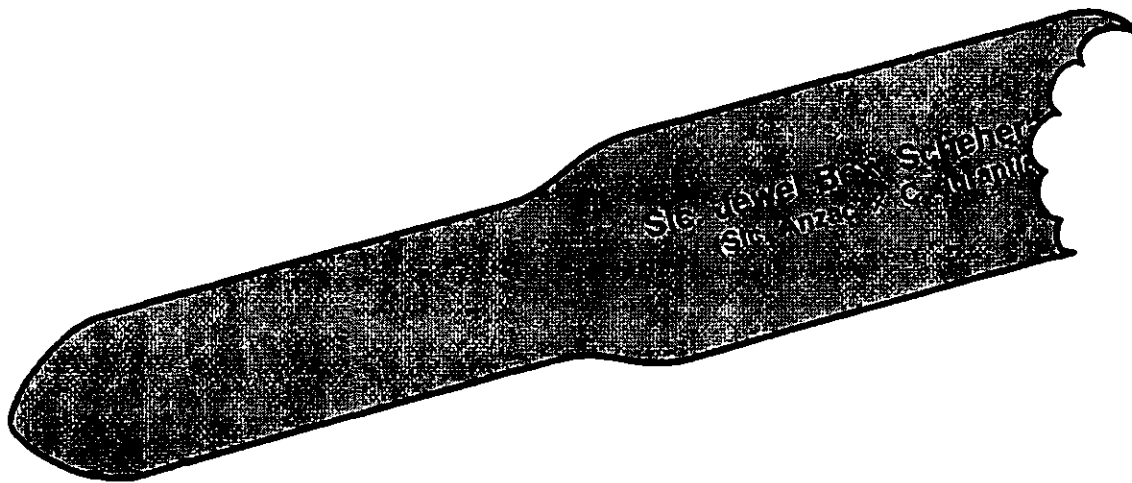
or mericione so our wholesale customers do not have to worry about competition at orchid shows on the mainland.

#### HOW ARE YOU HANDLING THE COMPETITION FROM ASIA?

We love the competition from Asia as it keeps us on our toes. We try and grow what they do not want to grow. We have taken the time investment to position ourselves where we can breed new lines of plants that they cannot as we control all of the breeding material. In the beginning, we would sell our plants to our Asian visitor. We have stopped that practice and now do not release our stud plants.

#### WHAT ADVICE WOULD YOU GIVE TO A NEW GROWER OF ORCHIDS? OLD GROWERS?

I would advise them to visit and learn how to grow from the most successful grower in their vicinity. They will shave years off the learning curve. Old growers need to keep current in new technology as growing has taken quantum leaps in recent years.



## The Elusive Label Eater

EMILY K. GRIMBALL<sup>1</sup>

**M**Y GREENHOUSE has attracted an orchid pest about which little has been written. It seems that the pest exists mostly in larger collections. I was not bothered when I grew plants on a card table in the dining room. The pest I refer to is the Elusive Label Eater, hereafter referred to as the !\*%# ELE. To my knowledge, no one has ever seen an ELE, but many orchid friends have had outbreaks of varying degrees. The ELE cannot be very large because it attacks pots put closely together on benches. It must be able to fly because it attacks pots hanging from the rafters. It must have extremely sharp teeth and strong jaws because it consumes heavy plastic labels and coated wires used to attach them. It is a very thorough eater — you seldom if ever find a partially consumed label and rarely does it drop the label chosen for its meal except at great distances from the plant from which it came. Lastly, it must be nocturnal or else someone would have seen it.

When I first became aware of the problem of missing labels, I discussed it with friends and followed up on suggestions:

1. Maybe the neighbors' children were responsible. Reasonable, but then I remembered that they were over 30 and practicing medicine in Texas.
2. Squirrels! That, too, is possible, but in all these years I've never seen a squirrel in the greenhouse. They don't need it — they spend their time in the bird feeder.
3. Cockroaches! They don't need labels. They have roots and flowers at meal times.
4. Snails and slugs! Same as above.
5. Sloppy potting techniques. Never. I don't make mistakes. This leaves the Elusive Label Eater.

Our A.O.S. Representative, who has had some experience with the ELE, has proposed that it may be in the same tribe, if not the same genus, as that inhabitant of washing machines — the Ubiquitous One-Sock Eater. They certainly share many characteristics.

If anyone out there has seen, caught, or can describe one, or if you have an effective ELE-cide, please call. I need help!

<sup>1</sup>205 Albemarle Road, Charleston, South Carolina 29407.

# Growing Phragmipediums

**P**Hragmipediums are rapidly regaining the popularity with orchid growers that they enjoyed in the late 1800s. The resurgence of interest in phragmipediums has been long in coming for an orchid group that has so many good qualities and presents so few problems.

Phragmipediums are easy to grow, are reliable bloomers, are exceptionally vigorous, and are quite resistant to the pests that commonly attack other orchids.

Oh, yes, then there are the flowers! There are delicate pink charmers an inch and a half across, giants with petals three feet long, flaming red-orange dazzlers, and other unique beauties by the dozen. They are striking enough to make slipper orchid lovers out of the most hardened *Cattleya* fans. The long-petaled types, such as *Phragmipedium caudatum* and its relatives and hybrids bloom in one marvelous gush, with three to five flowers open simultaneously on each inflorescence. The other phragmipediums bloom sequentially, producing many single flowers over a long period of time. Some bloom for as long as eight months (yes, two-thirds of the year — almost long enough to become boring). What more could anyone want in an orchid genus?

So you are thinking, "Alright already. We've seen the *Schroderae*s and *Grandes* and *Court Jesters* festooned with ribbons at orchid shows. We don't need a sales pitch. Just tell us how to grow them." OK, here is what works for me.

The various species of *Phragmipedium* grow in many different habitats in nature but these habitats all have two features in common: good light and plenty of water. In the greenhouse, I grow them all under virtually the same conditions. The epiphytes are potted in the same mix as the lithophytes and terrestrials. The phragmipediums from high altitudes are grown at the same temperatures as those from low elevations.

Those that grow in the wild with their roots dangling in rivulets are watered the same as any of the others. As long as phragmipediums receive bright light and adequate water, they seem quite adaptable. I have noticed no ill effects from uniform culture.

**Light** — For most people who are accustomed to growing slipper orchids, the light requirements of phragmipediums are surprising. I grow them on the same benches where my *cattleyas* thrive. Phragmipediums require 2,400-3,000 foot-candles of light to grow and bloom to their full potential. The only exception to this out of the 18 species and many hybrids in my greenhouse is *Phragmipedium besseae*. It appears to like it a little shadier, so it is tucked behind a couple of large plants of *Phragmipedium sargentianum*. The plants should be spaced far enough apart so that as many leaves as possible receive good light. Leaves of phragmipediums should be light green. Dark green leaves indicate too little light and yellowish leaves indicate bleaching from too much sun.

**Temperature** — Here again, because my phragmipediums are growing alongside *cattleyas*, they are exposed to the same temperatures. In the summer, the high can

<sup>1</sup>Roanoke Orchids, 1028 Winona Avenue, S.W. Roanoke, Virginia 24015.

reach 95°F but averages 85-90°F. In the dead of winter, the low rarely falls below 55°F and averages around 60°F. Throughout the year, there is usually a difference of 10-20 degrees between day and night temperatures. It seems reasonable that phragmipediums from higher altitudes could tolerate lower temperatures but because they all thrive in the 55-95°F range that prevails in the section of the greenhouse where they get optimum light, I have not tried to establish a lower limit on their temperature tolerance. Temperatures higher than 95°F should be avoided if possible.

**Watering** — Phragmipediums like to stay wet. They are one orchid group suitable for people who tend to overwater. This is a hard point to make with most orchid growers. We have lived so long with the old adage, "If you are unsure whether something needs water or not, don't water," that we automatically apply it to phragmipediums. In the case of this group of orchids, the opposite is true. If you are not sure, go ahead and water. Underwatering damages or kills more phragmipediums than overwatering. Fortunately, phragmipediums will tell you when they are not getting enough water. The leaf tips begin to spot, then turn brown and die back. More frequent watering when the spotting is first noticed should stop the spread of these spots. If it does not, then repotting is usually called for because the medium has broken down and the roots are beginning to rot and lose their ability to absorb water.

**Humidity** — My greenhouse has a concrete floor which stays wet. This keeps the humidity in the 70% to 95% range. Phrag-

mipediums obviously like this humidity range, but I believe they will grow well at lower average humidities. I often bring blooming phragmipediums into the house so I can enjoy them fully. The flowers last as long as those on plants kept in the greenhouse. Plants I have kept inside on a windowsill for up to several months appear to do as well as those in the greenhouse. Therefore, I believe that phragmipediums, if they are kept well watered, will perform almost as well inside, where the humidity falls to 40% or less sometimes, as they do in the greenhouse, where the humidity is constantly high.

**Air Movement** — While phragmipedium plants are not very susceptible to rot, the emerging flower stems are. Water standing in the crown of the plant quickly can cause new inflorescences to rot. Therefore, good air movement is essential to make sure the plants dry out as soon after watering as possible.

**Potting** — Potting is probably the single most important element in the culture of phragmipediums. The plants must be kept moist. But as with most other orchids, they also need air around their roots. These two requirements plus the fact that wet potting mix breaks down quickly make finding a suitable potting medium a challenge. Using a fairly open mix in plastic pots and watering frequently produces the best results for me. The mix I use consists of: 8 parts medium fir bark; 4 parts medium-fine charcoal; 2 parts medium tree fern; 1 part expanded shale; and 1 part perlite.

Expanded shale is shale rock that has been heated until gas trapped in the rock expands and honeycombs it with bubbles. It is produced by the Weblite Corp. for use as the aggregate in lightweight concrete. It is similar to lava rock but lighter and more porous.

This open mix means I must water thoroughly every 2-4 days, depending on the weather. Watering cannot be neglected or



the plants will suffer. Using a mix that requires watering this often may seem to be making extra work, but it has a number of advantages. The plants grow larger, stronger and healthier root systems. With good root systems come stronger plants that grow faster, produce multiple growths more frequently and bloom better. This open mix breaks down more slowly than tighter mix. Therefore, the plants need repotting less often. Phragmipediums can stay in this mix for up to two years and sometimes longer before they must be repotted. Mixes retaining more water often necessitate annual repotting.

For small divisions and all but the smallest seedlings, I use the same mix with several parts of sphagnum moss added. I grow the small seedlings under fluorescent lights in a mix that consists of equal parts of fine fir bark, fine charcoal, sphagnum moss and expanded shale.

A few years ago, I heard that setting the pots in saucers of water would reduce the need for watering so often and would produce superior growth. The bottom of the pot was to be filled with 1" to 1½" of marble chips or gravel then the plant placed in a saucer or pan of water arranged so that the water level in the bottom of the pot was ½" to ¾". I tried this with four plants with dismal results. Some growers claim this works well for them but if you want to try it I recommend caution. Try it first with only one plant — and one you are not particularly fond of at that.

Ideally, phragmipediums should be repotted just after the plants have initiated new root growth. New roots usually emerge from immature growths soon after phragmipediums finish blooming. If a plant begins to show symptoms of root loss because of decaying growing medium, repot immediately. Do not wait for new roots to start. Seedlings and small plants should be repotted whenever they outgrow their pots or show leaf tip spotting.

Repotting begins by gently easing the plant out of its old pot. A thorough wetting can help. Wash the old potting mix off the roots with a gentle stream of water. I usually do not remove old dead roots but it can be done at this time. In the bottom of a plastic pot that is large enough to accommodate new growth, place a layer of coarse limestone or marble chips to aid in drainage. Place the plant in the center of the pot. Add the potting mix several handfuls at a time and tap the pot gently on a flat surface to help the mix fill the voids around the roots. When the pot is full, water thoroughly.

The newly repotted plants go back to the same spots on the benches from which they came. For the first two or three months, until they become established, they are watered more frequently — often daily during bright, dry weather.

Do not be in a hurry to divide phragmipediums. They can be divided down to single growths but large plants will grow and bloom better than small ones. With phragmipediums, a multiple-growth plant is always preferable to a single-growth one. A plant with three or four mature growths usually will produce two new leads from each front growth, whereas a single-growth plant may produce only single leads for two or three years.

*My Phragmipedium Praying Mantis* is a good example of how size improves flowering of phragmipediums. When it first bloomed, it had one mature growth in the pot. The largest flower measured 14 cm across and the plant bloomed for only three months. On the second blooming with two mature growths in the pot, the largest flower was 22 cm across and the plant bloomed for eight months. These trends hold across the board for seedlings as well as divisions. In the case of phragmipediums, it really is a case of the bigger the better.

**Fertilizing** — I fertilize every two weeks with Peters 20-20-20 at the rate of ¼ teaspoon per gallon. Every third fertilizing I use 30-10-10 at the same dilution. To all the fertilizer solutions I add SuperThrive at the rate of two or three drops per gallon. Twice a year, I top-dress the pots with a 1-to-1 mix of blood meal and bone meal. I do not have any quantitative evidence that the SuperThrive or the blood meal/bone meal mix help the plants grow better but from close observation over the years, I believe they do. Overfertilizing, especially with a potting mix as open as I recommend, will produce the same symptoms as excessive drying — leaf spotting and die back. This is most likely to occur in hot, dry weather. If the leaves begin to spot and the potting mix is in good shape, reduce the fertilizer concentration or water more thoroughly at each watering or both.

**Pests and Disease** — Phragmipediums resist most common orchid pests quite well. Occasionally, I find a snail or slug hunting for tender root tips. Metaldehyde granules control them. Other pests, such as mealybugs, scale and mites, simply have not attacked my phragmipediums. An alcohol swab should eliminate minor infestations of scale and mealybug, and Sevin 50 wettable powder at the rate of 2 tablespoons/gallon

of water should take care of major infestations. For mites, use Pentac wettable powder at the rate of 1 teaspoon/gallon of water. Apply both Sevin and Pentac twice, allowing 10-14 days between applications. If Pentac is unavailable, there are other miticides, such as Kelthane, on the market but their solvents can cause leaf burn. Use them only on cloudy days.

Fungal infections appear as either dark irregular patches or almost white chlorotic spots. Benomyl or Subdue usually will prevent the spread of fungus. Bacterial rots appear as brown, black, or grayish watery patches. Bacterial rots usually are bordered by a yellowish margin. Remove the infected tissue by cutting at least an inch past the farthest discernible extent of the yellow margin. Then dust the cut with benomyl. Remember that pesticides are poisons and that they should be used only when infestations are present and not as preventatives.

In the wild, phragmipediums thrive in areas where they receive plenty of water and sunlight. If we do our best to give our phragmipediums the amount of light and water they like, they will reward us with elegant flowers for many months of the year. Bright light, lots of water, a potting mix that breathes, moderate temperatures, and a little bit of fertilizer are the elements needed to produce magnificent phragmipediums. ■

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

OCT 15 2003

GREATER LAS VEGAS ORCHID SOCIETY  
C/O ALEXANDER R MCKYTON  
8433 RADIANT RUBY AVE  
LAS VEGAS, NV 89143

Employer Identification Number:  
88-6021460  
DLN:  
17053177022003  
Contact Person:  
STEVEN F BOWLING ID# 31461  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Foundation Status Classification:  
509(a)(2)  
Advance Ruling Period Begins:  
March 12, 2003  
Advance Ruling Period Ends:  
December 31, 2007  
Addendum Applies:  
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

GREATER LAS VEGAS ORCHID SOCIETY

a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period

GREATER LAS VEGAS ORCHID SOCIETY

that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If we said in the heading of this letter that an addendum applies, the

Letter 1045 (DO/CG)

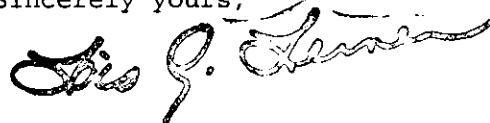
GREATER LAS VEGAS ORCHID SOCIETY

addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure(s) :  
Form 872-C

## Charitable Contributions - Substantiation and Disclosure Requirements

**UNDER THE NEW LAW, CHARITIES WILL NEED TO PROVIDE NEW KINDS OF INFORMATION TO DONORS.** Failure to do so may result in denial of deductions to donors and the imposition of penalties on charities.

Legislation signed into law by the President on August 10, 1993, contains a number of significant provisions affecting tax-exempt charitable organizations described in section 501(c)(3) of the Internal Revenue Code. These provisions include: (1) new substantiation requirements for donors, and (2) new public disclosure requirements for charities (with potential penalties for failing to comply). Additionally, charities should note that donors could be penalized by loss of the deduction if they fail to substantiate. **THE SUBSTANTIATION AND DISCLOSURE PROVISIONS APPLY TO CONTRIBUTIONS MADE AFTER DECEMBER 31, 1993.**

Charities need to familiarize themselves with these tax law changes in order to bring themselves into compliance. This Publication alerts you to the new provisions affecting tax-exempt charitable organizations. Set forth below are brief descriptions of the new law's key provisions. The Internal Revenue Service plans to provide further guidance in the near future.

### Donor's Substantiation Requirements

**Documenting Certain Charitable Contributions.** — Beginning January 1, 1994, no deduction will be allowed under section 170 of the Internal Revenue Code for any charitable contribution of \$250 or more unless the donor has contemporaneous written substantiation from the charity. In cases where the charity has provided goods or services to the donor in exchange for making the contribution, this contemporaneous written acknowledgement must include a good faith estimate of the value of such goods or services. Thus, taxpayers may no longer rely solely on a cancelled check to substantiate a cash contribution of \$250 or more.

The substantiation must be "contemporaneous." That is, it must be obtained by the donor no later than the date the donor actually files a return for the tax year in which the contribution was made. If the return is filed after the due date or extended due date, then the substantiation must have been obtained by the due date or extended due date.

The responsibility for obtaining this substantiation lies with the donor, who must request it from the charity. The charity is not required to record or report this information to the IRS on behalf of donors.

The legislation provides that substantiation will not be required if, in accordance with regulations prescribed by the Secretary, the charity reports directly to the IRS the information required to be provided in the written substantiation. At present, there are no regulations establishing procedures for direct reporting by charities to the IRS of charitable contributions made in 1994. Consequently, charities and donors should be prepared to provide/obtain the described substantiation for 1994 contributions of \$250 or more.

There is no prescribed format for the written acknowledgement. For example, letters, postcards or computer-generated forms may be acceptable. The acknowledgement does not have to include the donor's social security or tax identification number. It must, however, provide sufficient information to substantiate the amount of the deductible contribution. The acknowledgement should note the amount of any cash contribution. However, if the donation is in the form of property, then the acknowledgement must describe, but need not value, such property. Valuation of the donated property is the responsibility of the donor.

The written substantiation should also note whether the donee organization provided any goods or services in consideration, in whole or in part, for the contribution and, if so, must provide a description and good-faith estimate of the value of the goods or services. In the new law these are referred to as "quid pro quo contributions."

Please note that there is a new law requiring charities to furnish disclosure statements to donors for such quid pro quo donations in excess of \$75. This is addressed in the next section regarding Disclosure By Charity.

If the goods or services consist entirely of intangible religious benefits, the statement should indicate this, but the statement need not describe or provide an estimate of the value of these benefits. "Intangible religious benefits" are also discussed in the following section on Disclosure By Charity. If, on the other hand, the donor received nothing in return for the contribution, the written substantiation must so state.

The present law remains in effect that, generally, if the value of an item or group of like items exceeds \$5,000, the donor must obtain a qualified appraisal and submit an appraisal summary with the return claiming the deduction.

The organization may either provide separate statements for each contribution of \$250 or more from a taxpayer, or furnish periodic statements substantiating contributions of \$250 or more.

Separate payments are regarded as independent contributions and are not aggregated for purposes of measuring the \$250 threshold. However, the Service is authorized to establish anti-abuse rules to prevent avoidance of the substantiation requirement by taxpayers writing separate smaller checks on the same date.

If donations are made through payroll deductions, the deduction from each paycheck is regarded as a separate payment.

A charity that knowingly provides false written substantiation to a donor may be subject to the penalties for aiding and abetting an understatement of tax liability under section 6701 of the Code.

### Disclosure by Charity of Receipt of Quid Pro Quo Contribution

Beginning January 1, 1994, under new section 6115 of the Internal Revenue Code, a charitable organization must provide a written disclosure statement to donors who make a payment, described as a "quid pro quo contribution," in excess of \$75. This requirement is separate from the written substantiation required for deductibility purposes as discussed above. While, in certain circumstances, an organization may be able to meet both requirements with the same written document, an organization must be careful to satisfy the section 6115 written disclosure statement requirement in a timely manner because of the penalties involved.

A quid pro quo contribution is a payment made partly as a contribution and partly for goods or services provided to the donor by the charity. An example of a quid pro quo contribution is where the donor gives a charity \$100 in consideration for a concert ticket valued at \$40. In this example, \$60 would be deductible. Because the donor's payment (quid pro quo contribution) exceeds \$75, the disclosure statement must be furnished, even though the deductible amount does not exceed \$75.

Separate payments of \$75 or less made at different times of the year for separate fundraising events will not be aggregated for purposes of the \$75 threshold. However, the Service is authorized to develop anti-abuse rules to prevent avoidance of this disclosure requirement in situations such as the writing of multiple checks for the same transaction.

The required written disclosure statement must:

- (1) inform the donor that the amount of the contribution that is de-

the donor by an organization organized exclusively for religious purposes, and must be of a type that generally is not sold in a commercial transaction outside the donate context. An example of an intangible religious benefit would be admission to a religious ceremony. The exception also generally applies to de minimis intangible benefits, such as wine, provided in connection with a religious ceremony. The intangible religious benefit exception, however, does not apply to such items as payments for tuition for education leading to a recognized degree, or for travel services, or consumer goods.

A penalty is imposed on charities that do not meet the disclosure requirements. For failure to make the required disclosure in connection with a quid pro quo contribution of more than \$75, there is a penalty of \$10 per contribution, not to exceed \$5,000 per fundraising event or mailing. The charity may avoid the penalty if it can show that the failure was due to reasonable cause.

Please note that the prevailing basic rule allowing donor deductions only to the extent that the payment exceeds the fair market value of the goods or services received in return still applies generally to all quid pro quo contributions. The \$75 threshold pertains only to the obligation to disclose and the imposition of the \$10 per contribution penalty, not the rule on deductibility of the payment.

Department of the Treasury  
Internal Revenue Service  
Publication 1771 (11-93)  
Catalog Number 200540



Bulk Rate  
Postage and Fees Paid  
IRS  
Permit No. G-48

deductible for federal income tax purposes is limited to the excess of any money (and the value of any property other than money) contributed by the donor over the value of goods or services provided by the charity, and

(2) provide the donor with a good-faith estimate of the value of the goods or services that the donor received.

The charity must furnish the statement in connection with either the solicitation or the receipt of the quid pro quo contribution. If the disclosure statement is furnished in connection with a particular solicitation, it is not necessary for the organization to provide another statement when the associated contribution is actually received.

The disclosure must be in writing and must be made in a manner that is reasonably likely to come to the attention of the donor. For example, a disclosure in small print within a larger document might not meet this requirement.

In the following three circumstances, the disclosure statement is not required.

(1) Where the only goods or services given to a donor meet the standards for "insubstantial value" set out in section 3.01, paragraph 2 of Rev. Proc. 90-12, 1990-1 C.B. 471, as amplified by section 2.01 of Rev. Proc. 92-49, 1992-1 C.B. 987 (or any updates or revisions thereof);

(2) Where there is no donative element involved in a particular transaction with a charity, such as in a typical museum gift shop sale.

(3) Where there is only an intangible religious benefit provided to the donor. The intangible religious benefit must be provided to

Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, D.C. 20224



Form **872-C**

**Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

OMB No. 1545-0056

(Rev. September 1998)

To be used with Form 1023. Submit in duplicate.

Department of the Treasury  
Internal Revenue Service

(See instructions on reverse side.)

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

**Greater Las Vegas Orchid Society, Inc**

*(Exact legal name of organization as shown in organizing document)*

**8433 Radiant Ruby Ave, Las Vegas, NV 89143**

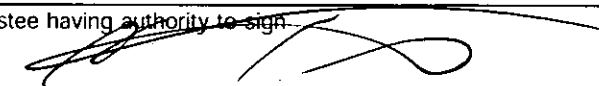
*(Number, street, city or town, state, and ZIP code)*

} and the District Director of Internal Revenue, or Assistant Commissioner (Employee Plans and Exempt Organizations)

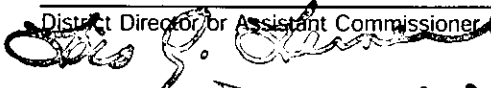
consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.


However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year ..... **12-31-2003**  
*(Month, day, and year)*

Name of organization (as shown in organizing document)	Date
<b>Greater Las Vegas Orchid Society, Inc.</b>	<b>6-09-03</b>
Officer or trustee having authority to sign	Type or print name and title
Signature ► 	<b>Eileen M McKyton, Secretary</b>

**For IRS use only**

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)  <b>Director, Exempt Organizations</b> Rulings and Agreements	Date <b>09 15 2003</b>
--	---------------------------

By ►  **Group Manager**