ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Sweetwater Pipeline Company LP

Three (3) Natural Gas Industry Sectors – 501 (c) (6) Business League Members







- Natural Gas Drilling Companies
- Natural Gas Processing Plant Companies
- Natural Gas Transmission Pipeline Companies







U.S. ENERGY DEPARTMENT GRANTS & CONTRACT PROPOSAL WRITING PARTNERS











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Educational Instructional Consultant
Corporate Secretary and Director of Operations
Capital Street Business News

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ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Sweetwater Pipeline Company

Three (3) Natural Gas Industry Sectors – 501 (c) (6) Business League Members







- Natural Gas Processing Plant Companies
- Natural Gas Transmission Pipeline Companies
- Natural Gas Investment Bankers











U.S. ENERGY DEPARTMENT GRANTS & CONTRACT PROPOSAL WRITING PARTNERS











- Grant Writing Partners State Government Economic Development Offices
- Grant Writing Partners City Government Economic Development Offices
- Grant Writing Partners County Government Economic Development Offices
- University Professors / Junior College Instructors / Vocational Trade Schools

Each State market area Public Relations Team of each 501 (C) (6) Business League Member of The Workplace Educational Products Company, will work to Tread – The – Needle between City, County, State, and Federal Government Department Offices, and University Departments and Programs to develop Natural Gas – U.S. Department of Energy and U.S. Department of Transportation Grant Writing Partners.

ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Sweetwater Pipeline Company

UNITED STATES DEPARTMENT OF ENERGY – GRANTS AND CONTRACTS















ENERGY DEPARTMENT GRANTS AND CONTRACTS PROPOSAL WRITING PARTNERS



Two (2) Categories of U.S. Energy Department Grants and Contracts

1) Competitive Financial Assistance Funding Opportunity Announcements (FOA)

It is the goal of **The Workplace Educational Products Company** to develop Energy Department Grant Proposal Writing Partners is thirty (30) State market areas.

It is our goal to have a Grant Writing Partners with the expertise to participate in every Announcement of the Energy Departments Soliciting Grant Proposals for Natural Gas, Solar, Wind, Hydrogen Fuel Cell, Natural Gas Electric Power Plant Development, and Business Models for a Public /Private Partnership to build a 180 MPH Computer Driverless Car 21st Century Electric Car Highway System to Create Jobs that will Grow the U.S. Economy.

2) Unsolicited Proposals

The Department of Energy's central point to receive all Unsolicited Proposals is the **National Energy Technology Laboratory** (NETL) as outlined in the link below which includes all DOE Program Research Areas.

The "Guide for the Submission of Unsolicited Proposals" (PDF-201KB) provides more information on the unsolicited proposal process.

http://www.netl.doe.gov/business/unsolicited-proposals

ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Sweetwater Pipeline Company

UNITED STATES DEPARTMENT OF ENERGY – GRANTS AND CONTRACTS











ENERGY DEPARTMENT GRANTS AND CONTRACTS PROPOSAL WRITING PARTNERS



State Economic Development Offices



City Economic Development Offices





County Supervisors



501 (C) (6) Foundation Member Grant Writing Partners

Hiram Davis, the Corporate Secretary and Director of Operations of Capital Street Business News and the Sweetwater Pipeline Company, is working to Contract with Grant Writing Partners in our thirty (30) State market areas.

ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Sweetwater Pipeline Company LP

Three (3) Natural Gas Industry Sectors – 501 (c) (6) Business League Members





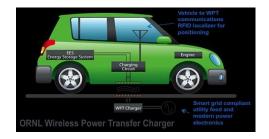


- Natural Gas Processing Plant Companies
- Natural Gas Transmission Pipeline Companies
- Natural Gas Investment Bankers

The Grant Writing Team Partners of The Workplace Educational Products Company will write proposals for Grants for many Science and Business Development Initiatives Programs, to advance American Consumer Education to Create the Demand for personal Natural Gas Cars and Trucks that will create favorable Consumer Market Demand to make it feasible for Natural Gas Service Station to be built.

1. Natural Gas & Electric Car Automobile Manufacturers 501 (C) (6) Business League Members







2. Natural Gas Service Station Development Partners of 501 (C) (6) Business League Members









ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Sweetwater Pipeline Company

UNITED STATES DEPARTMENT OF ENERGY – GRANTS AND CONTRACTS











ENERGY DEPARTMENT GRANTS AND CONTRACTS PROPOSAL WRITING PARTNERS



Thirty (30) State Market Area Grant Writing Partners

GRANT WRITING PARTNER CATEGORIES:

- U.S.A. University Professors
- Foreign Visiting University Professors
- U.S.A. University Adjunct Professors
- U.S.A. Associate Professors
- Junior College / Teachers Instructors
- Vocational Trade School Teachers / Instructors
- State Government Economic Development Departments / Agencies & Organizations
- City Government Economic Development Offices / Agencies & Organizations
- 501 (C) (3) Socio Economic Development Organization Partners
- 501 (C) (6) Natural Gas Industry Sector Business Partner Members
- 501 (C) (6) Radio, Newspaper, Television Media Business Partner Members
- Fortune 500 Company Corporate Foundation Partners

The Workplace Educational Products Company is working to Partner with Grant Writers representing the categories of Individuals, State Government Offices, Institutions, Business Foundations, outline herein, that are domicile in thirty (30) specific State market areas across the United States.

ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Sweetwater Pipeline Company

ENERGY DEPARTMENT GRANTS AND CONTRACTS PROPOSAL WRITING PARTNERS







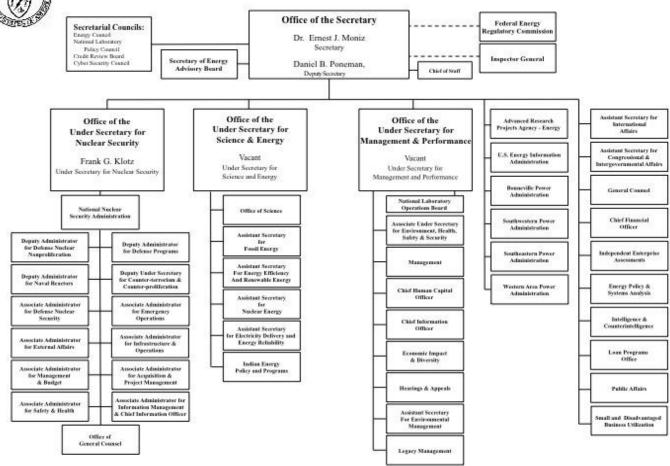




05 May 2014

GRANT WRITING PARTNERS IN THIRTY (30) DOMICILE STATE MARKET AREAS

DEPARTMENT OF ENERGY



ORGANIZATION CHART – U.S. DEPARTMENT OF ENERGY DEPARTMENTS

A Grant Writing Partner Specializing in each Department / Division Office of Energy Dept.

ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Capital Street Business News and Sweetwater Pipeline Company

Natural Gas Investment Banker Securities Broker Dealer Partners







Three (3) State Market Area 501 (C) (6) Business League Member Categories

- 1. Natural Gas & Electric Car Automobile Manufacturers 501 (C) (6) Business League Members

 Impetus To provide American Consumer Education for Natural Gas Cars and Electric Cars
- 2. Natural Gas Industry Sector 501 (C) (6) Business League MembersImpetus To provide American Consumer Education for Public / Private Small Business Partners
- 3. Bauxite / Alumina / Aluminum Smelting Foundry 501 (C) (6) Business League Members
 - Impetus To provide American Consumer Education for Tornado Proof and Hurricane Proof Residential Housing using 21st Century Wind Resistant Igloo Styled Architecture with Bullet Proof Crystallized Aluminum Siding and Roofing Building Material for Houses.











It is the goal of The Workplace Educational Products Company to demonstrate **Leadership** for **American Consumers** by providing **Certainty**, with **Clarity**, and **Guidance**, concerning **Social** and **Economic Issues** to improve the Quality of Life for the American People . . . Through the Media subsidiary companies of Sweetwater Pipeline Company Websites outlined below . . .

www.CapitalStreetTV.com

www.CapitalStreetRadio.com

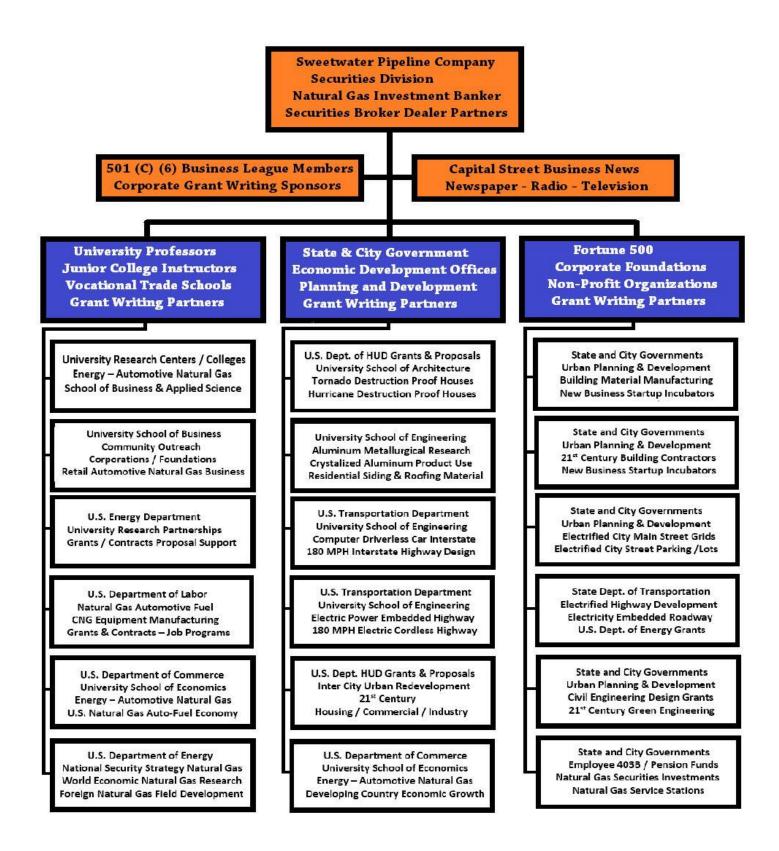
www.CapitalStreetBusinessNews.com

www.CapitalStreetBusinessNewsPublications.com

www.CapitalStreetBusinessNewsTelevision.com

501 (C) (6) Business League Members – Grant Writing Partners Organizational Chart Grant Writing Partners Specializing in each category listed below:





ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Capital Street Business News and Sweetwater Pipeline Company

University Engineering Schools and University School of Architect



501 (C) (6) Business League Members Grant Writing Sponsors







CONCEPTS OF IGLOO STYLE - WIND RESISTANT TORNADO PROOF HOUSES











ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Sweetwater Pipeline Company LP

NATURAL GAS INVESTMENT BANKER SECURITIES BROKER DEALER PARTNERS



State Market Area – Public Relations I.R.S. Code 501 (C) (6) Business League Members

Tax Exempt Organizations Ruling and Agreements

I.R.S. Website Full Guidelines: http://www.irs.gov/irm/part7/irm 07-025-006.html

7.25.6.2 (10-19-1998)

Common Business Interest

1. The members of an exempt business league must share a common business interest. The purpose of the business league must be to promote this common business interest

7.25.6.1.2 (10-19-1998)

Basic Tests

- 1. An organization must meet certain basic tests in order to be exempt under IRC 501(c)(6).
 - A. It must be an association of persons having some common business interest, and its purpose must be to promote this common business interest.
 - B. It must not be organized for profit.
 - C. It must be a membership organization and have a meaningful extent of membership support.
 - D. No part of its net earnings may inure to the benefit of any private shareholder or individual.
 - E. Its activities must be directed to the improvement of business conditions of one or more lines of business as distinguished from the performance of particular services for individual persons.
 - F. Its purpose must not be to engage in a regular business of a kind ordinarily carried on for profit, even if the business is operated on a cooperative basis or produces only sufficient income to be self-sustaining.
 - G. It must be primarily engaged in activities or functions constituting the basis for its exemption.
 - H. Its primary activity cannot be performing particular services for members.

7.25.6.6 (10-19-1998)

Improvement of Business Conditions

- 1. The activities of a business league must be directed to the improvement of business conditions of one or more lines of business in order to qualify for exemption. It may promote the general commercial welfare, but this is not a requirement. See Rev. Rul. 59–391, 1959–2 C.B. 151. However, the activities of the organization cannot be primarily directed to the performance of particular services for individual persons.
- 2. Examples of activities that are directed to the improvement of business conditions and that do not constitute the performing of particular services for individual members include:
 - A. the presentation of information, trade statistics, and group opinions to government agencies and bureaus (see *American Refractories Institute v. Commissioner*, No. 16,184 (T.C.M. 1947); *Atlanta Master Printers Club v. Commissioner*,1 T.C.M. (CCH) 107 (1942));
 - B. the promotion of the members' line of business by publishing statistics on business conditions in the industry based on data reported by members on specific forms, which members also use in the analysis of their own operations (see Rev. Rul. 68–657, 1968–2 C.B. 218);
 - C. the promotion of the common business interests of members through advocacy of the open shop principle (see *Associated Industries of Cleveland v. Commissioner*, 7 T.C. 1449, at 1465 (1946); acq., 1947–1 C.B. 1);
 - D. attempting to influence legislation germane to the common business interests of an organization's members (see Rev. Rul. 61–177, 1961–2 C.B. 117); and
 - E. the maintenance of a nonprofit lawyer referral service aimed at improving the image and functioning of the legal profession (see Rev. Rul. 80–287, 1980–2 C.B. 187).
 - 3. Whether the activities of a business league actually lead to real and permanent improvement of business conditions is immaterial so long as reasonably prudent businessmen believe they will improve business conditions. See *Associated Industries of Cleveland v. Commissioner*, 7 T.C. 1449, at 1466, *supra*.
 - a. An organization composed of businessmen is exempt where its activities were limited to holding luncheon meetings devoted to discussions of various problems in a particular industry directed to the improvement of business conditions as a whole. See Rev. Rul. 67–295, 1967–2 C.B. 197.
 - b. However, an organization of business and professional persons of a community, providing luncheon and bar facilities for its members but having no specific program directed to the improvement of business conditions, does not qualify under IRC 501(c)(6). See Rev. Rul. 70–244, 1970–1 C.B. 132

7.25.6.6.1 (10-19-1998)

Line of Business

An organization formed by members of a particular industry that contracts with various research organizations to develop new and improved uses for existing products of the industry is exempt under IRC 501(c)(6). No services are performed by the organization for any particular member, nor are any of the organization's patents and trademarks licensed to any member on an exclusive basis. See Rev. Rul. 69-632, 1969-2 C.B. 120.

7.25.6.7.1 (10-19-1998)

Advertising Activities

On the other hand, an organization formed to promote the business of a particular industry and that conducts a general advertising campaign to encourage the use of products and services of the industry as a whole is exempt notwithstanding that such advertising to a minor extent constitutes the performance of particular services for its members. See Rev. Rul. 55–444, 1955–2, C.B. 258. An association of apple growers that engaged in promoting the sale of apples grown in the state was held exempt since its purpose was to promote the industry as a whole and not members of the organization and to improve a line of business, even though its benefits were limited to a particular geographic area. See *Washington State Apples, Inc. v. Commissioner*, 46 B.T.A. 64 (1942), *acq.*, 1942–1 C.B.

I.R.S. Code 501 (C) (6) Information Links

Part 7. Rulings and Agreements

Chapter 25. Exempt Organizations

Chapter 25. Exempt Organizations Determinations Manual

Section 6. Business Leagues

http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Private-Foundations

http://www.irs.gov/irm/part7/irm_07-025-006.html