

Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2019**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form, as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning , 2019, and ending , 20	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Fr. Baumgartner Knights of Columbus Council No. 5452 Number and street (or P.O. box if mail is not delivered to street address) Room/suite P. O. Box 81195 City or town, state or province, country, and ZIP or foreign postal code Rochester MI 48308-1195
D Employer identification number 23-7109703	
E Telephone number (248) 330-8161	
F Group Exemption Number ▶ 188	
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶	
H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
I Website: ▶ www.kofc5452.org	
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (8) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other	
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$	

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	3,855
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	8,424
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	27,808
Expenses	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	62,216
	c	Less: direct expenses from gaming and fundraising events	6c	36,406
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	53,618
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	1,957
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	67,854
	10	Grants and similar amounts paid (list in Schedule O)	10	58,745
	11	Benefits paid to or for members	11	
Net Assets	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	1,398
	16	Other expenses (describe in Schedule O)	16	8,380
	17	Total expenses. Add lines 10 through 16 ▶	17	68,523
	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	-669
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	37,492	
20	Other changes in net assets or fund balances (explain in Schedule O)	20		
21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	36,823	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2019)

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Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	37,492	22 36,823
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	37,492	25 36,823
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	37,492	27 36,823

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒What is the organization's primary exempt purpose? Charitable, educational, and social welfare works

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others.)

28 <u>Scholarship program for elementary, high school and college students. Annually, the Council awards at least three \$1,000 scholarships to students who will be attending a Catholic elementary, high school or college the following year (\$4,800 Student Scholarships, religious vocations support including Desert Meals \$2,833).</u> (Grants \$ 7,633) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	7,633
29 <u>Charitable grants are made to various charities and need-based requests received by the Council. These grants vary in amounts. Grants to organizations helping mentally-challenged persons totaled \$22,744 and other charitable community organizations totaled \$3,291. OCIMA \$1,100 and disaster relief \$1,000</u> (Grants \$ 28,135) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	28,135
30 <u>Support of pregnant women, and mother/childcare needs (\$ 1,325).</u> <u>State wide support of Boysville (\$ 1,366), Soup Kitchens and Food Banks (\$ 2,000), Other Homeless and Needy support (\$ 4,495)</u> (Grants \$ 9,186) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	9,186
31 <u>Other program services (describe in Schedule O)</u> (Grants \$ 13,791) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	13,791
32 <u>Total program service expenses (add lines 28a through 31a)</u>	32	58,745

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Todd Trudell				
Trustee	1	0	0	0
Bruce Brandle				
Trustee	3	0	0	0
Joseph Carney				
Trustee	2	0	0	0
Tommy Gray				
Grand Knight	4	0	0	0
Mark Gardner				
Financial Secretary	6	0	0	0
Thomas Donoughe				
Treasurer	5	0	0	0
Robert Gillam				
Advocate	1	0	0	0
Todd Trudell				
Grand Knight	4	0	0	0
James Cairns				
Treasurer	5	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34	✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	✓
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II, and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter.		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	✓
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ Mark Gardner Telephone no. ▶ 248-330-8161 Located at ▶ P. O. Box 81195, Rochester MI ZIP + 4 ▶ 48308-1195		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	✓
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	✓

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/>	<input type="checkbox"/>

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶ _____

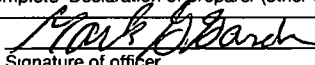
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	 Signature of officer	Date <u>5/14/2020</u>
	Mark G Gardner, Financial Secretary Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no	

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public
Inspection

Name of the organization

Employer identification number

Fr. Baumgartner Knights of Columbus Council No. 5452

23-7109703

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				▶		

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 <u>MI Drive</u> (event type)	(b) Event #2 <u>Lenten Fish Fries</u> (event type)	(c) Other events <u>Golf Outing</u> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	23602	28308	10306	62216
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	23602	28308	10306	62216
Direct Expenses	4 Cash prizes		868		868
	5 Noncash prizes			200	200
	6 Rent/facility costs			5861	5861
	7 Food and beverages		12368		12368
	8 Entertainment				
	9 Other direct expenses	968	2517	323	3808
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				23105
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				39111

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue		6027	21781	27808
	2 Cash prizes		2995		2995
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs			9329	9329
	5 Other direct expenses		100	877	977
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				13301
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				14507

9 Enter the state(s) in which the organization conducts gaming activities: Michigan

a Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☒ **Yes** ☐ **No**
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ **Yes** ☒ **No**
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|--------------|
| a The organization's facility | 13a | 0 % |
| b An outside facility | 13b | 100 % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► John Dunlap & James Cairns - Event Chairmen

Address ► P. O. Box 81195, Rochester MI 48308-1195

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☒ **Yes** ☐ **No**
- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ 21781 and the amount of gaming revenue retained by the third party ► \$ 9329
- c** If "Yes," enter name and address of the third party:

Name ► Aim High Proceeds & Wintergarden Tavern

Address ► Aim High Proceeds: 19265 Victor Pkwy Livonia, MI 48152, Wintergarden Tavern: 46777 Gratiot Ave, Chesterfield, MI 48051

16 Gaming manager information:

Name ► John Dunlap

Gaming manager compensation ► \$ 0

Description of services provided ► John Dunlap is the contact person who files paperwork with the MI Gaming Board

☒ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ **Yes** ☒ **No**
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ 0

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Aim-High Proceeds provides the gaming setup, equipment, and dealers and Wintergarden Tavern provides the facilities.

John Dunlap is the Knights of Columbus Volunteer who coordinates the event for our Council, files the paperwork, and coordinates the services of the outside contractors. Due to timing of a 2018 gaming event, the Contractor Payout for that event was made in the 2019 tax year and is included in the 2019 line 15b third party amount, and is part of the gaming revenue reported as received by the organization.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

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**Open to Public
Inspection**

Name of the organization

Fr. Baumgartner Knights of Columbus Council No. 5452

Employer identification number

23-7109703

Line 6: Additional detail for Gaming and fundraising events reported on Schedule G:

Twice each year, Fr. Baumgartner Knights of Columbus Council No. 5452 in conjunction with Knights of Columbus Councils across the State of Michigan conduct fund raising (the MI or Toostie Roll Drives) to raise funds to assist mentally impaired persons. The expenses of this fund raiser are the cost of the Tootsie Rolls, permits, and supplies. In 2019, the spring and fall drives raised a gross amount of \$23,602. \$22,644 was donated to organizations that assist mentally impaired.

Gross Income for Other fund raising activities by the Fr. Baumgartner Knights of Columbus Council No. 5452 included the following:

Texas Hold'em charity events (included on Schedule G \$ 21,781)

Lenten Fish Fries (included on Schedule G \$ 28,308)

Annual Golf Outing (included on Schedule G \$ 10,306)

Other Raffle and Drawings (included on Schedule G \$ 6,027)

Line 8: Other Revenue:

K of C State Raffle and Vocations Support rebates \$578, "Desert Meal" charity dinner ticket sales \$1,114, and miscellaneous income \$265.

Total Other Revenue \$1,957

Line 10 Grants and similar amounts paid out include the following:

Total program service contributions donated to various organizations that assist mentally impaired individuals, scholarships for Catholic education, religious vocations support, annual Boysville quota and support, miscellaneous charities including Capuchin Soup Kitchen, Gleaners Food Bank, homeless shelters, and supporting Parish and community service to South Oakland Shelter for homeless individuals and families to reenter the workforce. Organizations include Faith Works, Assistance League, Neighborhood House, Forgotten Harvest, Baldwin Center, and Catholic Community Response Team. Contributions were also made to Right to Life organizations, Crossroads Care Center, OCIMA, Mary's Mantle, Broad-based Michigan Charities, local Parish support, etc. (\$55,120)
Supreme and State of Michigan Knights of Columbus per capita taxes and other related payments (\$3,625)
TOTAL (\$58,745)

Name of the organization

Fr. Baumgartner Knights of Columbus Council No. 5452

Employer identification number

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Line 16 Other Expenses include the following:**General Council Expenses (\$2,580)****Special Events (Christmas parade and party, Appreciation Dinner, Council Baseball Outing, Prep Bowl Sponsorship) (\$4,270)****Delegates to State Convention (\$900), District Deputy Fund and Tribute (\$630)****Line 31 Other Program Services: (Included in Line 10)****Take Ten for Michigan Charities (\$2,200), Local Parish Support (\$3,561), Four \$1,000 Donations to Inner-City Parishes (\$4,000)****Per Capita to Knights of Columbus Supreme and State Organizations (\$3,625)****Wreaths Across America, Keep Christ in Christmas Ad, Children Spelling Bee Prize (\$405)**