

DATES TO REMEMBER

2010

May 30

* FAIRTALK material for June issue due

June 30

* 2nd Quarter FAIRTALK mailed

August 31

* FAIRTALK material for Sept. issue due

September 1

* Showcase apps. for 2011 Convention mailed

* Baking Contest checks (Hershey, Angel Food) mailed

September 30

* 3rd Quarter FAIRTALK mailed

October 14

* PSACF Board Mtg.-Centre Co. Grange Fairgrounds

October 15

* Showcase apps. due

October 20

* PSACF Zone 4 Mtg.-Shady Maple-East Earl

October 21

* PSACF Zone 3 Mtg.-Fayette Co. Fairgrounds

October 22

* PSACF Zone 1 Mtg.-Scrubgrass Grange

October 23

* PSACF Zone 2 Mtg.-Bloomsburg Fairgrounds

October 31

* 2011 Request for Fair Info material, PSACF Associate Dues Invoices, PSACF/PSSA Convention material, Trade Show apps. mailed

November 1

* Fair Person Of The Year apps. due

* Communications Competition apps. due

November 15

* Queen Competition apps. due

November 30

* FAIRTALK material for December issue due

November 29 to December 2

* IAFE Convention - Las Vegas

December 31

* 4th Quarter FAIRTALK – mailed

2011

January 8 to 15

* PA Farm Show

January 19 to 22

* PSACF/PSSA Convention - Hershey



FAIRTALK



“News From The PA State Association Of County Fairs”
“THE VOICE OF THE PENNSYLVANIA FAIR INDUSTRY”

VOL. 24

JUNE, 2010

NO. 2

NON-PROFIT ORGANIZATIONS LIKELY TO LOSE IRS TAX EXEMPT STATUS FOR FAILURE TO FILE

- Bruce Koppenhaver

Every fair that is a non-profit organization is required to file a 990 with the IRS annually. Failure to do so may jeopardize your exempt status in the future.

The association can only assist fairs in acquiring/retaining non-profit status under the association's blanket exemption and within IRS parameters. Your fair is responsible to file a 990 annually, respond to any IRS correspondence or audit timely - not the association.

A letter was received from the IRS in early May concerning those fairs that come under the association's blanket exemption. I reviewed through GuideStar and IRS records to determine which fairs may not have filed and notified them. The information in the letter is fairly generic and can be applied to any non-profit organization.

The “Failure to File” letter and a “Statement from IRS Commissioner Doug Shulman on the Filing Deadline for Small Charities” follow.

FAILURE TO FILE

This year, for the first time, organizations that have failed to file an annual 990-series return or notice for three consecutive years will automatically lose their tax-exempt status. That includes group ruling holders and their subordinate organizations. We ask for your help to make sure that no organization unintentionally throws away its tax-exempt status.

Beginning in May 2010, tax-exempt organizations that have not filed a required 990-series form for three consecutive years will automatically lose their tax-exempt status.

Tax-exempt organizations, other than churches or church-related organizations, must file a Form 990, 990-EZ, 990-N (ePostcard) or 990-PF (for private foundations) with the IRS. This includes:

a parent or central organization holding a group ruling, and
any subordinate organizations that are not included in the annual return filed by a parent or central organization of a group of affiliate organizations.

Please feel free to inform your subordinates using IRS materials that explain these requirements. You can post a link from your Web site, social media pages or other online channels to www.irs.gov/efo or use our resource materials when creating your own print, audio and Web communications.

We also encourage you and your subordinates to sign up for the *EO Update*, Exempt Organizations free e-mail newsletter.

When the Returns are Due

The returns are due by the 15th day of the fifth month after the close of an organization's tax year. For example, if an organization's tax year closes on

PSACF OFFICERS - 2009-2010

President

James H. Davis
5223 Davis Rd.
Petersburg, PA 16669
(814) 669-4268

Secretary/Treasurer

Bruce C. Koppenhaver, CFE
PO Box 546
Gratz, PA 17030
(866) 814-6985

Vice-President

Ron Miller
612 Skyline Dr.
Bernville, PA 19506
(484) 955-8574

Immediate Past President

Larry A. Krome
PO Box 7
Gilbert, PA 18331-0007
(610) 681-4788

PSACF DIRECTORS - 2009-2010

John Berne
PO Box 141
Crosby, PA 16724
(814) 887-5396

Sarah J. Long
244 Quarry Rd.
Tyrone, PA 16686
(814) 684-4379

Kevin D. Bieber
PO Box 105, 613 Main St.
Oley, PA 19547
(610) 987-6529

John McMullen
363 E. Phila. St. (Box 175)
Armagh, PA 15920
(814) 446-6692

John D. Blaney, Jr.
247 Curfew Rd.
Perryopolis, PA 15473
(724) 677-2228

Dr. Sally K. Nolt
25 Iris Circle
Elizabethtown, PA 17022
(717) 367-7256

Luke E. Bruckhart
1063 Shelly Rd.
Manheim, PA 17545
(717) 665-5198

Rodman R. Ralston
7015 Old Berwick Rd.
Bloomsburg, PA 17815
(570) 759-0406

Roger Dirlam
250 Sunrise Ave.
Honesdale, PA 18431
(570) 253-3540

David Reese, DVM
10 Dry Run Rd. - Left Branch
Pine City, NY 14871
(607) 733-3154

Karen Dobson
9 Ebelhare Rd.
Pottstown, PA 19465
(610) 469-0263

Harry Reffner
128 Cumberland Rd.
Bedford, PA 15522
(814) 623-2352

Fay Fulmer
604 Fulmer Rd.
Nazareth, PA 18064
(610) 759-4365

Debbie Stephenson
PO Box 107
Waynesburg, PA 15370
(724) 627-4752

David Hallstrom
482 East 8th St.
Clearfield, PA 16830
(814) 765-8366

Frederic A. Wagner
9558 Franklin Pike
Meadville, PA 16335
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Dick Horstman
5 S. Kings Creek Rd.
Burgettstown, PA 15021
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George Witherite
675 Fountain Rd.
Snow Shoe, PA 16874-8821
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Albion, PA 16401
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Fred A. McKillop
Legislative Consultant
213 State St.
Harrisburg, PA 17101
(717) 232-5445

Galla Higinbotham
5075 Wrenwood Ln.
Alexandria, PA 16611
(814) 669-4443

Kristi Rooker, Administrator
PA Agricultural Fair Program
2301 North Cameron St.
Harrisburg, PA 17110-9408
(717) 346-4202
(717) 787-5342

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Bruce Koppenhaver, PO Box 546, Gratz PA 17030

FROM THE PRESIDENT

- Jim Davis

Fairs are about Agriculture



Many requests have been coming across my desk requesting information about the future of the fair industry. An essay wrote by me, will appear in a Central Pennsylvania Magazine which should be on the stands in Harrisburg soon. In Western Pennsylvania, an extensive article will be published about the five Mercer County fairs. This is "Views and Voices" with Sherris Moreira-Byers contributing. As this is being penned, an interview was requested for the "Great Lakes Life", this is in the Northwest corridor of the commonwealth. It is always an opportunity to promote fairs through agriculture.

Our youth, 4-H and FFA, are out in force speaking with their legislators to engage them in some serious talk about fair funding. Their leaders have some serious concerns as to how our future leaders in Agriculture are going to be trained if 1986 fair act is ignored. These are the kids who are fitting and showing steers, sheep, dairy animals, pigs, horses, and goats. These young people are welding, milking cows, stacking hay, driving equipment, and working long hours. These are the folk who will be feeding the other 99% of our growing population.

Fair season is about to begin, and the state of the budget hasn't progressed much since the introduction in February. However, we are receiving word some hearings of the legislature are about to begin. As your officers travel the corridors of the Capitol, you continue your vigil making contacts with your local representatives in the state legislature. It takes a team effort, and together we will make a difference.

Much success with your fairs, continue to promote agriculture, and remember your mission is building community by gathering everybody under the big tent. Volunteers are the life of every fair, and we have great appreciation for your many sacrifices. The planting season has been a huge success, plant life is green with succulence, ahead of schedule, and the universal passion for green has certainly been fulfilled in 2010. Continue the tradition, in spite of the challenges our ancestors created the path, it is our footsteps which will continue the journey.

2012 IAFE Zone One and Two Conference

In our planning for the 100th Anniversary for PSACF, the directors felt it would be a good time to host our IAFE conference by inviting our neighbors to the south for a joint conference. Our Zone One fairs complied with our wishes. Members of the board have been nudging me to establish a committee and begin the process.

It has been a concern at our zone conferences we are not getting participation from our northern neighbors in the Atlantic Provinces to attend. It has also been a problem when we do a joint zone

See "President's Message" - page 4



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conference to have a good representation regardless of the host. Programming for a conference involves finding topics of interests which are applicable to the needs of fairs. Finally, it is imperative when you select a site, there are attractions which make side trips enjoyable for those attending with the minimum of travel time.

Now it is time to identify a committee who will fulfill

those goals, and they are: Bruce Koppenhaver, Chairperson; Beverly Gruber; Kristi Rooker; John McMullen; Karen Dobson; Fred Trump.

Becky Brashear, Zone II Director, is willing to help with the promotion in our Southern Atlantic states. Becky is manager of the Frederick Fair in Maryland. Greg Chieko, will be Zone I Director, will certainly do his part to involve the fellow members of our IAFE zone.

December 31, its return is due by the following May 15.

Consequences of Not Filing

An organization that does not file its required, annual information form for three consecutive years AUTOMATICALLY loses its tax-exempt status. That means it must file Form 1120, *U.S. Corporation Income Tax Return* or a Form 1041, *U.S. Income Tax Return for Estates and Trusts*, and may need to pay income taxes. In addition, an organization that automatically loses its section 501(c)(3) status can no longer receive tax-deductible charitable contributions.

Where to Go for More Help

We've put information about which 990-series form to file and a set of FAQs that explains how this filing requirement affects you and your subordinate organizations on www.irs.gov/eo. Look for the topic titled, "Exempt Organizations: Status Revoked for not Filing Annual Return or Notice." If you cannot find the information you need, call our toll-free number (877) 829-5500.

STATEMENT FROM IRS COMMISSIONER DOUG SHULMAN ON THE FILING DEADLINE FOR SMALL CHARITIES

Now that the May 17 filing deadline has passed, it appears that many small tax-exempt organizations have not filed the required information return in time. These organizations are vital to communities across the United States, and I understand their concerns about possibly losing their tax-exempt status.

The IRS has conducted an unprecedented outreach effort in the tax-exempt sector on the 2006 law's new filing requirements, but many of these smaller organizations are just now learning of the May 17 deadline. I want to reassure these small organizations that the IRS will do what it can to help them avoid losing their tax-exempt status.

The IRS will be providing additional guidance in the near future on how it will help these organizations maintain their important tax-exempt status — even if they missed the May 17 deadline. The guidance will offer relief to these small organizations and provide them with the opportunity to keep their critical tax-exempt status intact.

So I urge these organizations to go ahead and file — even

though the May 17 deadline has passed.

Filing a tax return for the small organizations is easier than you'd think. It just takes a few minutes to fill out the electronic notice Form 990-N (e-Postcard). This is available for small tax-exempt organizations with annual receipts of \$25,000 or less.


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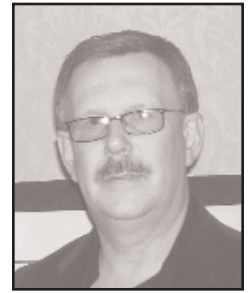


FRIENDS OF PA FAIRS

Are you a member of the grass roots effort to support the Fair Program (fairs, 4-H, FFA and statewide ag organizations) in the Commonwealth of Pennsylvania? If not, request a membership application by calling 866-814-6985 or join online at www.friendspafairs.org

THE SECRETARY'S NOTEPAD

- Bruce Koppenhaver, CFE



Fair Season

During the fair season remember to continue your efforts in E. Coli prevention (signage, sanitation, backflow, etc.), Equine Activities Liability, "no smoking" in public buildings, and other safety measures.

Promoter License (follow-up)

The PA Department of Revenue did a renewal of each fair's promoter license for 2010 in early January. Every fair's license expired in January. If your fair did not receive a valid license for the year, contact Marvin Paulk at (717) 772-2906, mpaulk@state.pa.us. Reminder: if any business, person, etc. has sales (food, supplies, equipment, etc.) at your fair, the fair must have a promoter license. An application is located on the association website under "Fairs Only." If the fair only has sales (and nobody else), then no license is required.

Capital Improvement Applications

Any fair desiring to apply for a capital improvement project can acquire the 2010 application through the association website. Complete appropriately, make 3 copies, affix original signatures and mail to the Fair Fund Office no later than June 30th. A hard copy application can be requested by calling the Fair Fund Office.

Fair Funding and Reimbursement Applications

Continue to follow fair fund guidelines/requirements. If you do not and funding does materialize, you jeopardize receiving reimbursement.

All fairs should acquire the 2010 instructions and application through the association website when made available. Refer to the instructions as necessary/needed.

All fairs are to use the latest version of the Martech Blue Ribbon software or the reimbursement application. Complete appropriately, make 3 copies, affix original signatures and mail to the Fair Fund Office no later than November 15th. Also, submit the spreadsheet file on a CD, disk or by email. A hard copy of the instructions and application can be requested by calling the Fair Fund Office.

Those fairs using the Martech Blue Ribbon Software, utilizing the latest version this year, have the opportunity to modify the reimbursement results prior to printing the report. This will be helpful to include those exhibitors, exhibits and premiums processed outside of the Martech software. The procedure to use this option is available in the "Fairs Only" section

of our website.

Association Dues

A number of fairs have not paid their dues for the year. Dues must be paid before your yearly packet is mailed. A second notice will be mailed to those unpaid fairs by July 1st.

Fair Person of the Year

A Fair Person of the Year application is available in the "Fairs Only" section of our website. Completed applications must be postmarked no later than November 1st.

Communications Competition

A Communications Competition application is available in the "Fairs Only" section of our website and must be postmarked no later than November 1st.

Friends of Pennsylvania Fairs

The grass roots effort to develop a base of support for the Fair Program (fairs, 4-H, FFA and statewide ag organizations) in the Commonwealth of Pennsylvania was launched at the Spring Zone Meetings.

Membership applications were distributed and a number of them have already been returned. Additional applications can be obtained by calling 866-814-6985. Help us build this base of support by distributing them among your local agricultural organizations and throughout the community.

The online membership process will soon be available at our website www.friendspafairs.org.

The organization's board has been formed: President: Sam Hayes Jr; Secretary: Bruce Koppenhaver; Directors: Sam Zaffuto, Harry Reffner, Sally Nolt, Fred McKillop and Mike Froehlich. Expect to hear from this organization in the coming months.

Msgr. John W. Mignot Scholarship Fund

The scholarship program, along with all pertinent material, was released at the spring zone meetings. Remember the deadlines:

****Applicant must submit completed application to sponsoring fair by June 30;**

****Sponsoring fair must complete endorsement section and submit application to zone chairman by July 31.**

It appears enough funds will be available to release 6 scholarships this year; however, keep those donations coming and let's remember Msgr. Mignot's love and passion for fairs.

Now, bring on those applications!

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ASSOCIATE MEMBERS REPORT

- Galla Higinbotham



It is with sadness and regret that I report that Paul Hoskinson, our first associate representative, passed away on May 18th, after a lengthy illness. For 35 years, Paul was a well-known and popular attraction on the fair circuit with his show, "Animals of Distinction". His was more than a dog show; it was educational, gently teaching the importance of kindness to animals to the large crowds of children he always attracted. My husband and I always enjoyed the fairs we played together.

Paul was never too busy to help another act or vendor and had an excellent reputation, often going back to the same fairs for many years. Paul trained animals for a number of commercials and movies and also he trained police dogs. He served several terms on the Seville Village Council. Paul was ever the professional and he told great stories. I always told him he should write a book. It would be a best-seller for sure. He will be missed.

The April 15th meeting of the PSACF Board was held at the Centre Grange Fair Office. Much was discussed about the lack of funding for fairs; the updates of which I am sure will be covered elsewhere in this newsletter.

The "Friends of PA Fairs" grass roots organization was presented and further explained. This is an Advocacy Group for Agriculture & County Fairs whose objective is to develop a large membership to gain a lobbying force for the fairs. It is a bipartisan unincorporated association that we are all strongly urged to support. We must join together if we are to have a voice that can be heard.

Membership is only \$10 annually and applications are obtained through the fairs who then get credit for

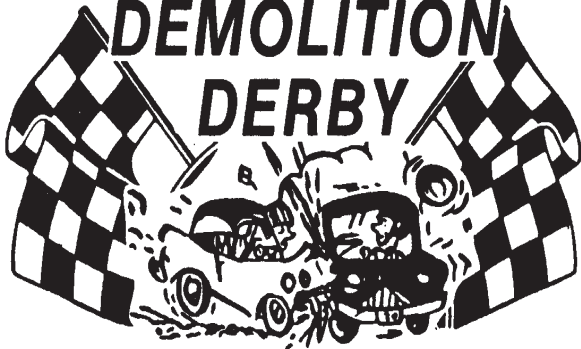
"sponsoring" you. Benefit programs are available to members at discounted rates in Health, Dental and Vision Insurances, Life, Long Term Care, Auto and Home Insurances and Retirement Programs and you will receive 2 email newsletters a year. For further information, contact your local fair or visit their website at www.friendspafairs.org. With the future of fair funding looking bleak, we should all join "Friends of PA Fairs" and stand together.

Some trade show exhibitors expressed interest in contributing to the Msgr. John W. Mignot Scholarship Program. As of the beginning of May, the fund was at \$9,413.46 and needs \$2,586.54 to reach the goal so that 6 scholarships can be presented. Based on releasing one-half to a maximum of \$6,000, sufficient funds exist for 4 scholarships. Donation forms are available on the association website.

Plans for the 2011 convention in Hershey are in full-swing. I plan to attend the main planning meeting for the convention on July 13th at Hershey and I will be the voice of the associate members. Please email me with any of your thoughts, ideas and concerns at: dangalla@uplink.net.

I wish all associates and fairs a wonderful season. See you on the road! - Galla

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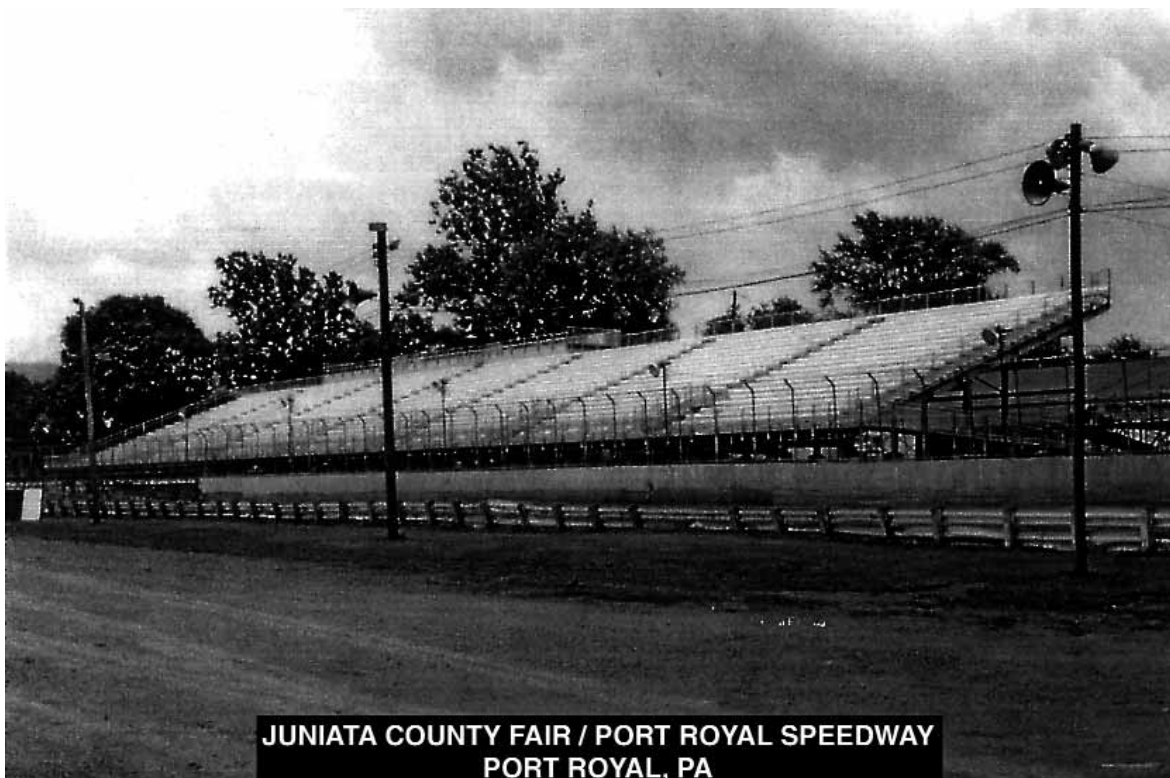
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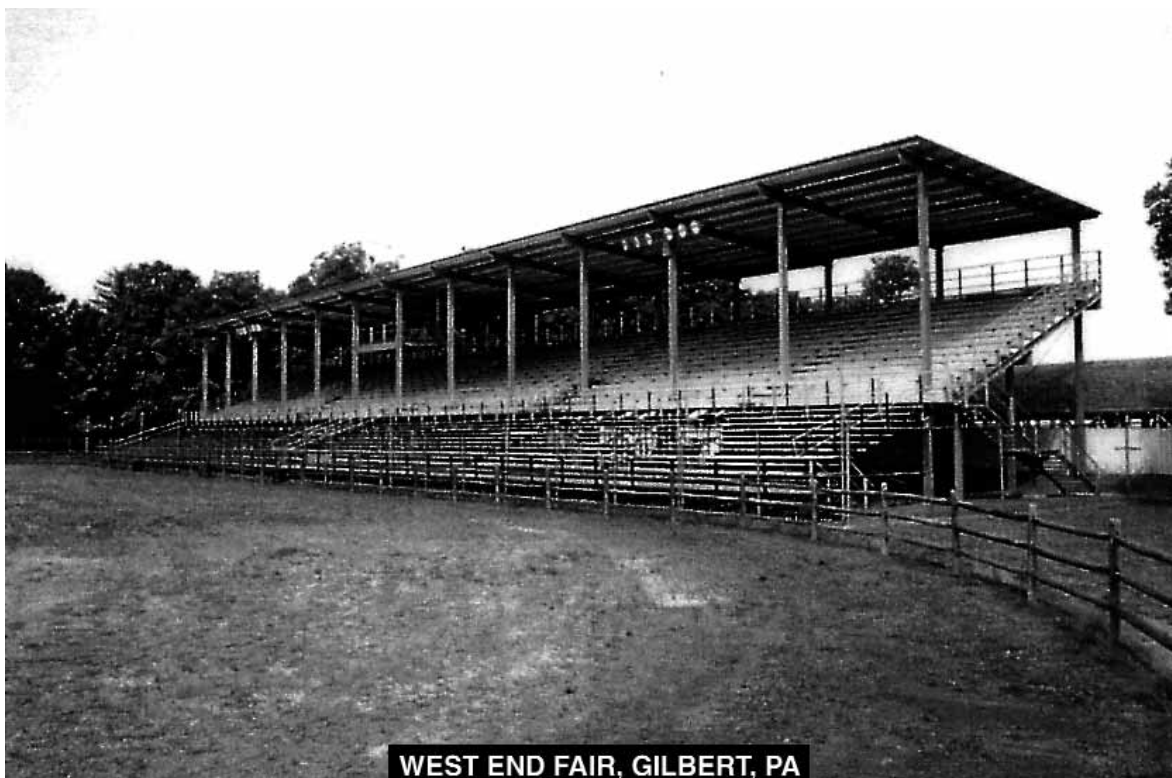
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WEST END FAIR, GILBERT, PA



GOVERNMENTAL CONSULTANT'S REPORT

- Fred A. McKillop

The legislature returned on June 7th to work on the 2010-11 Budget. The state is approximately 1.5 billion dollars short of the Governor's 29 billion dollar budget that he submitted in February this year which the House passed on to the Senate with no way of funding it since the Senate will not agree to the Governor's sales tax proposal.

Our members need to contact their legislators and ask them to support funding for fairs. In my opinion we will not receive full funding, which is 4 million dollars, but I would like to see the fairs receive at least 2 million; same as the current fiscal year's appropriation. I will be contacting the leadership but I am counting on our members to contact their legislators. Our survival as a viable agricultural organization depends on this funding. Please call, write, email or text your legislator and ask them to properly fund the fairs.

I have been working with your officers on the "Friends of Pennsylvania Fairs" organization formation and respectfully request that you go out in your community and recruit members. It would be a good achievement if we could obtain 5,000 members by December of this year. These members will strengthen our organization's efforts to support

agriculture in the state. I realize that it requires more work by our members but it is essential to our funding and support.

I will be working with your officers to file the papers to make the "Friends of Pennsylvania Fairs" a 501-C-3 charitable organization so donations will be tax deductible. But please take every opportunity to support the "Friends of Pennsylvania Fairs".

Please reread the "Plan of Action to Restore Fair Funding" and follow the suggestions made. I will be sending a letter to the leaders and key chairmen requesting their support and we will be sending a press release to the newspapers in the state.

We continue to support HB 1742, Rep. David Millard's bill, so please mention our support for this measure when talking to your legislators.

I continue to work with your officers on a continual basis and the Dept. of Agriculture. Your officers met recently with the Dept. and a good dialogue took place. My thanks to the Secretary and Kristi for their help and support.

And please congratulate Larry Krome on his honor because he received 2 citations from the legislature on his achievement as "2009 Fair Person of the Year".



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FROM THE ZONES



Zone One – Fred Wagner

The Fair season is about to begin in Zone One and in the State of Pennsylvania. Best of Luck to the Fair Industry for the year of 2010. We all are hoping that the State budget will get passed soon and that our fairs will benefit from it. Your contact to our legislators is critical.

Zone One had a great spring meeting at Scrubgrass Grange with 126 people in attendance. Jim Davis, Ron Miller, Bruce Koppenhaver, and Kristi Rooker gave excellent reports and answered questions from the attendees.

Don't forget to mark your calendar for our next Zone meeting, October 22, 2010, at Scrubgrass Grange, at 6:30 PM. This is the year that we elect our Zone directors to the State Board. Resumes should be sent to: Frederic Wagner at 9558 Franklin Pike, Meadville, PA 16335, by September 10, 2010.

In closing, my best wishes to all the fairs, for good weather, increased attendance and a safe fair season.



Zone Two – David Reese, DVM

The Zone II spring meeting was held at the Tioga County Fairgrounds on April 24th. Jim Davis, PSACF President; Ron Miller, PSACF Vice-President; Bruce Koppenhaver, PSACF Secretary/Treasurer; and Kristi Rooker, Pa. Fairs Program Coordinator brought us up to date on matters of concern to member fairs. We were also pleased to have our State Fair Queen Casey Hall in attendance.

The Bloomsburg Fair will host the Fall Meeting on Saturday, October 23, 2010. Please make plans to have your fair represented. This is election year and we will be electing directors and the Zone Queen Program representative. Election notices and information will be sent in August.

Fair season is fast approaching. The directors of Zone II have decided that all fairs in Zone II will be visited this year. We wish everyone a very successful fair season.



Zone Three – Debbie Stephenson

Zone 3 held their meeting at the Berlin Brothersvalley Firehall on April 22 at 7:00PM. Thanks so much for hosting to Berlin Brothersvalley Community Fair!! We had a really nice turnout and a great dinner from the

auxiliary. Thanks to all the fairs who brought door prizes. President Jim Davis spoke on our fair funding, and to speak with our legislators in Harrisburg. We really need the support! Where it will go we do not know at this time; however, we'll keep you abreast of what's going on. Several Committee's spoke of things to come and how it went in Hershey at the Convention. More on those issues at the fall meeting. Bruce touched on the Baking Contests, Sarah spoke on the Queen and how to get her to attend your fair, John spoke on the Seminar's and Table Topics. As you can see, alot was discussed and hopefully you can attend the fall zone meeting. Good luck to all at their fairs this season and see you in the fall.



Zone Four – Sally Nolt

The Fair season is underway throughout Zone 4 and Pennsylvania. Best of luck to everyone for a successful 2010 Fair Season!

The Spring Zone Meeting was hosted by Manheim Community Farm Show. Zone 4 members enjoyed a night of great food, fellowship and information. We extend our thanks to Marlin Becker and Luke Bruckhart and the rest of the Manheim Farm Show Committee for their hospitality. They not only hosted the meeting but prepared the food and served it. We were pleased to have PSACF President Jim Davis and his wife Barbara, PSACF Secretary/Treasurer Bruce Koppenhaver and his wife Linda, Kristi Rooker from the PDA Fair Fund Office and our Legislative Consultant Fred McKillop as our special guests. Fred McKillop gave a short talk on talking to our legislators.

Hopefully Pennsylvania will have a budget soon and our funding will have been restored. Fred McKillop and our officers have been hard at work for us in an effort to accomplish this goal. Please contact your legislators!!

The Zone 4 Fall Meeting will be held Wednesday, October 20, 2010 at Shady Maple. At this time six directors will be elected for the PSACF Board. Nominations are due to Karen Dobson by September 1, 2010. The annual Fairperson of the Year for Zone 4 will be presented at this meeting. Nominations are due to me by September 1, 2010.

Please support PA Fairs - visit as many fairs as possible this fair season!

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WWW.FRIENDSPAFAIRS.ORG**



pennsylvania fairs

KRISTI ROOKER PA Department of Agriculture

Fair season is underway and many of you are busy planning your 2010 event, among a number of challenges. While the state's economic climate remains uncertain the importance of Pennsylvania's 115 county and community fairs is as strong as ever. Showcasing agriculture at its finest, our fairs are a great resource in educating the public on the state's number one industry. Agriculture Secretary Russell Redding understands that fairs are an important part of our agricultural heritage and is committed to ensuring they have a bright future.

Regarding the 2010-11 budget - it is important to understand that nothing is certain until a final legislative package is enacted and it is essential to remain proactive about voicing your needs for funding. The PSACF leadership team understands this well and has recently launched Friends of the PA Fairs, an initiative dedicated to supporting the state's fair program. I encourage you to get involved and help recruit additional advocates.

Earlier this year, I attended the spring zone meetings. Many thanks to the PSACF leadership team for presenting a solid agenda and providing value insight to individual fair boards and directors. Topics of discussion included budget updates and the Friends of PA Fairs initiative. If you were not able to attend the zone meetings, please take note that the Department will be accepting 2010-11 capital improvement matching grant applications in the event

that funding becomes available. As a reminder, grant applications must be postmarked by June 30.

The Department is excited about visiting fairs this summer. Secretary Redding, along with the Department's executive office staff and regional directors, plan to visit all of Pennsylvania's fairs. In addition to attending your local event, we will recognize several individuals through our new Outstanding Fair Ambassador program. The Department realizes the hard work and dedication put forth by fair volunteers and would like to acknowledge their efforts. If you haven't already submitted a nomination, it's not too late. Please contact the fair office for an application.

If while preparing for your fair you discover a need for hand-washing posters or 2010 PA fair guides, contact the fair office or your regional agriculture office and we will be happy to fill your requests. Also, make sure to notify us of any special events you are planning for this year's fair and we will make every effort to join you.

Please continue to use the fair office as a resource for any thoughts, concerns or questions. I look forward to seeing many of you this summer. Best wishes for a great fair season!

Take care,
Fairs & Agritourism Marketing Specialist

PENNSYLVANIA STATE FAIR QUEEN

- Casey Hall

Greetings Fair Lovers,



Now that spring has fully blossomed and summer is peaking right around the corner, I cannot help but become excited for fair season! My travels have taken me to the Capitol in April for Tourism Days, which proved to be successful. Many people do not realize that county fairs often the biggest tourism attraction in the area. I enjoyed meeting new people and informing them how important fairs are to communities for not

only entertainment, but also the revenue that they generate. I am very pleased that the fair invitations keep coming in and I hope that this continues! I really look forward to traveling all across the state this summer to visit everyone's fair that I possibly can. Please send the invitations to Sarah Long so that I can attend your fair. In addition to the fairs, I look forward for Ag Progress days, as well as Governor's Day, in August. As all of you may know, there is no fair funding right now from the government and I would like to encourage all of you to look into our Friends of County Fairs program to assist the fairs that will be struggling this year. Once again, I cannot wait until fair season approaches us and I look forward to seeing you at your fair!



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