



CHRISTOPHER B. WYRICK & ASSOCIATES, LLC

Attorney at Law & Certified Public Accountant

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March 28, 2012

To Whom It May Concern:

This letter is written on behalf of my client, Realities for Children, Inc. ("RFC"). RFC is a Colorado nonprofit corporation which is required to distribute all of its net assets to IRC Section 501(c)(3) entities upon dissolution. However, RFC is not an IRC Section 501(c)(3) organization itself. Therefore, members of RFC cannot claim a charitable donation deduction on their income taxes for any payments to RFC. RFC has chosen to voluntarily subject itself, by converting to nonprofit status under Colorado law, to the limitation of not allowing any private party to benefit from the net income or assets upon dissolution.

Sincerely,

**CHRISTOPHER B. WYRICK & ASSOCIATES, LLC**



Christopher B. Wyrick, JD, CPA