

Leila E. Vaughan
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September 14, 2017

Tamara Rubin
7933 SE 15th Avenue
Portland, Oregon 97282

Dear Tamara,

Thank you for the opportunity to represent you in resolving the Internal Revenue Service's inquiry into the financial transactions with Lead Safe America Foundation (the "Foundation"). This letter summarizes my communications with the IRS, our meeting with the Service this week and the outcome of it.

Prior to our September 12, 2017 meeting, I communicated with the auditor by telephone and with letters, laying out the activities of the Foundation and explaining and substantiating many of the related expenses. The auditor's goal was to determine whether any expenses or transactions of the Foundation were "excess benefit transactions", i.e., transactions for your benefit that were not approved by the Board of Directors of the Foundation or whether they were expenses in furtherance of the Foundation's tax-exempt purpose and adequately substantiated. As a result of documentation provided to the auditor in July, August and September, as well as access to your records during our meeting, the auditor determined the following:

- You made loans to the Foundation to cover Foundation expenses and received appropriate repayments of those loans.
- You sometimes paid Foundation expenses out of pocket and reimbursements of these expenses were appropriate.
- The expenses of the Foundation furthered the Foundation's tax-exempt purpose and were adequately substantiated.
- The Board of Directors approved compensation to you, which compensation payments ultimately began in 2015.
- Prior to 2015, you were paid no compensation for your work for the Foundation.

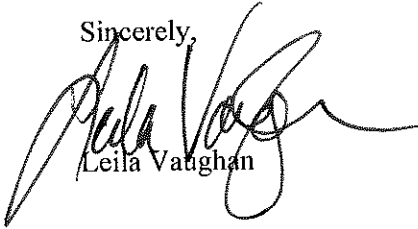
As a result of these determinations, the auditor expects that in about six weeks, you will receive a letter from the IRS that finalizes her determination that there were no excess benefit transactions. In addition, no discrepancy adjustment should be issued by the IRS with respect to any of your tax returns. We expect to receive written confirmation from the IRS in 4-6 weeks. Though not necessarily relevant to the

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auditor's determination, you should take pride that the auditor noted the effective advocacy work that you did while serving as Executive Director of the Foundation and offered her willingness to answer any questions if you are involved in future nonprofit advocacy. I am also happy to be available to advise you in any future tax or tax-exemption matters. It has been a pleasure to work with you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Leila Vaughan', with a stylized, flowing script.

Leila Vaughan