

Earle:

This copy is for your files. I did not explain the statement, in Instruction I information on the supplemental sheet, what is meant by "category (e)". This means that the officers are NOT:

- (a) creator or substantial contributor to the organization.
- (b) a relative of such creator or substantial contributor.
- (c) an employee of such creator or contributor.
- (d) or the accountant or attorney for such creator or contributor.

