



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
TEGE: EO Examinations
1100 Commerce Street, MC 4920 DAL
Dallas, TX 75242

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date: JAN 24 2018

Release Number: 201830017
Release Date: 7/27/2018
UIL Code: 501.03-00

Person to Contact:

Identification Number:

Contact Telephone Number:

Telephone:

EIN:

CERTIFIED MAIL - Return Receipt Requested

Dear _____ :

This is a final revocation letter as to your exempt status under section 501(c)(3) of the Internal Revenue Code. Our favorable determination letter to you dated August 23, 20XX recognizing you as an organization described in section 501(c)(3), is hereby revoked effective January 1, 20XX.

The revocation of your exempt status was made for the following reasons:

Organizations described in section 501(c)(3) of the Internal Revenue Code and exempt from tax under section 501(a) must be both organized and operated exclusively for exempt purposes. You have failed to produce documents or otherwise establish that you are operated exclusively for exempt purposes and that no part of your net earnings inures to the benefit of private shareholders or individuals.

As such, you failed to meet the requirements of I.R.C. Section 501(c)(3) and Treasury Regulation Section 1.501(c)(3)-1(d)(1)(ii) in that you have not demonstrated that you are operated exclusively for exempt purposes within the meaning of Internal Revenue Code section 501(c)(3).

Contributions to your organization are no longer deductible under section 170 of the Internal Revenue Code, effective January 1, 20XX.

You are required to file Federal income tax returns on Form 1120. These returns should be filed with the appropriate Service Center for the year ending December 31, 20XX, and for all subsequent years.

Processing of income tax returns and assessment of any taxes due will not be delayed should a petition for declaratory judgment be filed under section 7428 of the Internal Revenue Code.

If you decide to contest this determination in court, you must initiate a suit for declaratory judgment in the United States Tax Court, the United States Claim Court or the District Court of the United States for the District of Columbia before the 91st day after the date this determination was mailed to you. Contact the clerk of the appropriate court for the rules for initiating suits for declaratory judgment. Please contact the clerk of the respective court for rules and the appropriate forms regarding filing petitions for declaratory judgment by referring to the enclosed Publication 892.

Please note that the United States Tax Court is the only one of these courts where a declaratory judgment action can be pursued without the services of a lawyer. You may write to the courts at the following addresses:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

US Court of Federal Claims
717 Madison Place, NW
Washington, DC 20005

U. S. District Court for the District of Columbia
333 Constitution Ave., N.W.
Washington, DC 20001

You may call the IRS telephone number listed in your local directory. An IRS employee there may be able to help you, but the contact person at the address shown on this letter is most familiar with your case. You may also call the Internal Revenue Service Taxpayer Advocate.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. We can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 1-877-777-4778.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Enclosures:
Publication 892

Maria Hooke
Director, EO Examinations



**Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities Division**

Date:
March 9, 2017
Taxpayer Identification Number:

Form:

Tax year(s) ended:
December 31, 20XX
Person to contact / ID number:

Contact numbers:
Phone Number:
Fax Number:
Manager's name / ID number:

Manager's contact number:
Phone Number:
Response due date:
April 10, 2017

Certified Mail - Return Receipt Requested

Dear _____ :

Why you are receiving this letter

We propose to revoke your status as an organization described in section 501(c)(3) of the Internal Revenue Code (Code). Enclosed is our report of examination explaining the proposed action.

What you need to do if you agree

If you agree with our proposal, please sign the enclosed Form 6018, *Consent to Proposed Action – Section 7428*, and return it to the contact person at the address listed above (unless you have already provided us a signed Form 6018). We'll issue a final revocation letter determining that you aren't an organization described in section 501(c)(3).

After we issue the final revocation letter, we'll announce that your organization is no longer eligible for contributions deductible under section 170 of the Code.

If we don't hear from you

If you don't respond to this proposal within 30 calendar days from the date of this letter, we'll issue a final revocation letter. Failing to respond to this proposal will adversely impact your legal standing to seek a declaratory judgment because you failed to exhaust your administrative remedies.

Effect of revocation status

If you receive a final revocation letter, you'll be required to file federal income tax returns for the tax year(s) shown above as well as for subsequent tax years.

What you need to do if you disagree with the proposed revocation

If you disagree with our proposed revocation, you may request a meeting or telephone conference with the supervisor of the IRS contact identified in the heading of this letter. You also may file a protest with the

IRS Appeals office by submitting a written request to the contact person at the address listed above within 30 calendar days from the date of this letter. The Appeals office is independent of the Exempt Organizations division and resolves most disputes informally.

For your protest to be valid, it must contain certain specific information including a statement of the facts, the applicable law, and arguments in support of your position. For specific information needed for a valid protest, please refer to page one of the enclosed Publication 892, *How to Appeal an IRS Decision on Tax-Exempt Status*, and page six of the enclosed Publication 3498, *The Examination Process*. Publication 3498 also includes information on your rights as a taxpayer and the IRS collection process. Please note that Fast Track Mediation referred to in Publication 3498 generally doesn't apply after we issue this letter.

You also may request that we refer this matter for technical advice as explained in Publication 892. Please contact the individual identified on the first page of this letter if you are considering requesting technical advice. If we issue a determination letter to you based on a technical advice memorandum issued by the Exempt Organizations Rulings and Agreements office, no further IRS administrative appeal will be available to you.

Contacting the Taxpayer Advocate Office is a taxpayer right

You have the right to contact the office of the Taxpayer Advocate. Their assistance isn't a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate can't reverse a legally correct tax determination or extend the time you have (fixed by law) to file a petition in a United States court. They can, however, see that a tax matter that hasn't been resolved through normal channels gets prompt and proper handling. You may call toll-free 1-877-777-4778 and ask for Taxpayer Advocate assistance. If you prefer, you may contact your local Taxpayer Advocate at:

Internal Revenue Service
Office of the Taxpayer Advocate

Phone Number:

For additional information

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

Mary A. Epps
Acting Director, EO Examinations

Enclosures:
Report of Examination
Form 6018
Publication 892
Publication 3498

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

ISSUE

Should the tax exempt status of _____ () be revoked as described in section 501(a) of the Internal Revenue Code?

FACTS

_____ was incorporated on March 12, 20XX in the State of _____ as a non-profit corporation. Articles of Incorporation provided that the purposes of _____ are to provide relief and support to those who suffer from breast cancer or are at risk of breast cancer and to provide education and direct assistance, as well as aid to other nonprofit organizations engaged in like causes through such means as financial aid, education, research grants, providing supplies and care giving products, and any other forms of support or assistance.

The Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, was signed by the president of _____ on June 1, 20XX.

Part IV of the Form 1023 sets forth the purposes of _____. It provided that the organization was formed to help fund education and research for the eventual eradication of breast cancer in all of its forms and to assist and provide relief to those who currently suffer from the effects of breast cancer, as well as assisting personnel, agencies and other charitable organizations who assist cancer patients. It also provided that the organization will provide direct assistance to those suffering the effects of breast cancer the provision of supplies, care-giving products and any other form of support deemed necessary and appropriate.

Internal Revenue Service granted tax exempt status to _____ on August 23, 20XX.

_____ was the executive director and president of _____ since 20XX.

_____ filed its Forms 990 every year since 20XX.

Part I of its Forms 990 provided that the guiding mission of _____ is to provide relief to those who suffer from the effects of Breast Cancer now, as well as to work cooperatively with and give support to other personnel, individuals and organizations through education, direct assistance, financial aid, the providing of supplies and caregiving products, and referral services. Additionally, the _____ assists in the eradication of breast cancer through education and the support of breast cancer research.

The Forms 990 filed by _____ for the years from 20XX through 20XX are compared and summarized in table below:

TABLE DELETED

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

TABLE DELETED

Fundraising Revenue and Expenses

utilized many contracted telemarketers to raise fund for . Between 20XX and 20XX, the contracted telemarketers raised a total of \$0 million for , and received a total of \$0 million after the fundraising fees. See the table below for the telemarketers' fundraising summary.

Year	Cash Raised	Fundraising Fees	Net Cash Received	% Net Cash Received over Cash Raised
20XX	0	0	0	0%
20XX	0	0	0	0%
20XX	0	0	0	0%
20XX	0	0	0	0%
20XX	0	0	0	0%
20XX	0	0	0	0%
20XX	0	0	0	0%
Totals	0			0%

Non-cash Donation Received (Gift-in-kind)

The noncash donations, noncash grants, and non-cash goods are referred to as "gift-in-kind" ("GIK").

As the president of , was also the vice-president of () in 20XX. was created by father, in 19XX.

introduced the international GIK shipping to the board on December 5, 20XX. According to board meeting minutes², " has hosted three international shipments through a company called . This company is a broker that lines up gifts in kind with charities. These gifts-in-kind are intended for international charities, and they need US charities, such as to handle the freight costs. By agreeing to accept goods and cover the shipping costs, can credit these shipments toward patient services with a substantial offset to our fundraising costs."

did not file Schedule B, *Schedule of Contributors*, to report the details of noncash contributions received for the years 20XX and 20XX. filed the Schedule B of Forms 990 for the years 20XX through 20XX.

² The information was provided by Court ordered

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
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The GIK goods consisted of sending individuals cancer patients, shelters, missions, hospitals, and clinics with medicines, medical supplies, clothes, wigs, prosthetics, bras, bedding, bathing aids, hygiene products, therapeutic items, health aids and other household items.

The table below summarized the noncash donations (GIK goods) that received from the non-profit 20XX.

Year	Noncash Contributions Received From	Amount reported on its Form 990
20XX		0
20XX		0
20XX		0
20XX		0
20XX		0
20XX		0
20XX		0
20XX		0
20XX		0
20XX		0
20XX		0
20XX		0

reported on its Forms 990 showed that received a total of \$0 noncash donations from in the year 20XX.

was a registered charity. The website³ of Agency had revoked on April 25, 20XX. provided that the

reported on its Forms 990 showed that received the noncash donations from , and the totals of fair market value of the noncash donations received were \$0, \$0, and \$0 for the years 20XX, 20XX, and 20XX, respectively.

released its Forms 990 for the years 20XX, 20XX, and 20XX for public inspection. The Forms 990 of revealed that did not report any gift-in-kind shipments provided to any non-profit entities in U.S. due to the problems with verifying values and or ownership. In addition, was not listed on Schedule I of Forms 990 for the years 20XX through 20XX, which indicated that did not provide any cash grant or noncash assistance to for the years 20XX through 20XX.

³ The website address is

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

reported on its Forms 990 showed that received the noncash donations from and the totals of fair market value of the noncash donations received were \$0 and \$0 for the years 20XX and 20XX, respectively.

released its Forms 990 for the years 20XX and 20XX for public inspection. The Forms 990 revealed that the make a total grant (cash and/or noncash) of \$0 and \$0 in the years 20XX and 20XX, respectively. The filed Form 990-N for the year 20XX due to its gross receipts were less than \$0.

reported on its Forms 990 showed that received the noncash donations from and the totals of fair market value of the noncash donations received were \$0 and \$0 for the years 20XX and 20XX, respectively.

The Schedule B of Forms 990 showed that and were shared the same address in . The website of provided that no record of was found.

reported on its Forms 990 showed that received a total of \$0 noncash donations from in the year 20XX.

filed Form 990-N for the year 20XX because its gross receipts were less than \$0.

Forms 990 showed that received the noncash donations from , and the totals of fair market value of the noncash donations received were \$0 and \$0 for the years 20XX and 20XX, respectively.

released its Forms 990 for the years 20XX and 20XX for public inspection. The Forms 990 revealed that the total expenses of including grants made (cash and/or noncash) were \$0 and \$0 in the years 20XX and 20XX, respectively.

The noncash donations (GIK goods) that received and distributed were procured from both for-profit and non-profit GIK brokers by paying procurement, cost of shipping in, warehousing, and shipping out fees.

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
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paid more than \$0 of GIK procurement fees to for-profit and non-profit GIK brokers in the year 20XX. The for-profit GIK brokers were (), , and . The non-profit GIK broker was .

Cash and Non-Cash Grants Made

The Forms 990 filed by revealed that provided cash and non-cash grants to breast cancer patients.

reported a total of \$0 cash grants made from 20XX through 20XX, which represented 0% of total cash and noncash grants made from 20XX through 20XX.

reported a total of \$0 noncash grants made from 20XX through 20XX, which represented 0% of total cash and noncash grants made from 20XX through 20XX.

The amounts and percentages of cash and non-cash grants made by from 20XX through 20XX are summarized in the table below:

TABLE DELETED

Private Benefits

The information was provided by Court ordered revealed the funds of were used by its officers and employees for their private benefits.

owned several vehicles from time to time. The vehicles were used by its officers and employees. The statements⁴ of for the years from 20XX through 20XX revealed that the officers and employees used funds to pay for gasoline, repairs, and car washes. However, there was no explanation of the business usages such as the purposes of the trips and/or mileage logs. No discussion was found in the board meeting minutes regarding the vehicles of used by its officers and employees for business or personal usages.

provided employees with company credit cards without providing written policies about personal use of such cards to employees. The credit cards⁵ showed the purchases of gas, car washes, .com, restaurants, food, cell phone, cell phone accessories, cell phone plan, college tuitions, and gym memberships. No document showed that the reimbursement for personal charges on company cards was paid at the end of each month or had been repaid at all.

⁴ The information was provided by Court ordered

⁵ The information was provided by Court ordered

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
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As the president of _____, authorized a \$0 loan⁶ of charity funds to _____ (formerly _____ known as _____) in April, 20XX. The \$0 loan was shown as a handwritten note on Statement reconciliation statement for the month of April 19, 20XX to May 24, 20XX. However, no loan was reported on the Form 990 for the year 20XX that was filed by _____. See Exhibit 1 for the \$0 of personal loan shown on _____ statement.

The _____ credit card September 20XX statement⁸ showed that there were _____ () airline ticket charges from _____ to _____ with the departure date of October 27, 20XX. The fare of each ticket was \$0 plus \$0 of air ticket service fee. The _____ () passengers who flew to _____ on October 27, 20XX were _____ (), and his family members: _____, _____, _____, and _____. In addition to the airfare charges, there were _____ () _____ charges for \$0 and \$0.

The documents provided by Court ordered Receivership revealed that the _____ and his family members flew to _____ on October 27, 20XX, stayed in hotel for one night, boarded the _____ for 7 day _____ on October 28, 20XX. The Service could not determine whether the hotel charges were also paid by _____ due to the _____ statement for the period ended November 14, 20XX could not be found in the documents provided by Court ordered _____. See Exhibit 2 for the airline tickets and hotel charges on _____ statement for the period ended October 14, 20XX.

The _____ credit card statement¹⁰ for the period ended October 14, 20XX showed charges for \$0 of wedding planning and \$0 of edible arrangements expenses. Those charges appeared to be personal expenses. No explanations or receipts to show the wedding planning and edible arrangements expenses were for furthering its exempt purposes, or any document to show those expenses were personal and repaid by the officers or employees of _____. See Exhibit 3 for wedding and edible arrangement expenses on _____ statement for period ended October 14, 20XX.

Family relationships

_____ established _____ in 20XX. He employed his family members and relatives: _____, _____, and _____. See below for the detailed family relationships between _____ CEO and employees.

⁶ The information was provided by Court ordered _____ Doc. # _____
⁷ No Forms W-2 filed by _____ showed _____ had an employee whose name was _____, however, there was an employee whose name was _____
⁸ The information was provided by Court ordered _____ Doc. # _____
⁹ _____ who is married to _____ has various names, _____, and _____
¹⁰ The information was provided by Court ordered _____ Doc. # _____

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

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paid a total of \$0 in salaries to _____, his family members and relatives from the years 20XX through 20XX. See the detailed salaries paid to _____, his family members and relatives below.

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LAW

I.R.C. § 501(c)(3) exempts from federal income tax, organizations organized and operated exclusively for religious, charitable, scientific, or educational purposes whereby no part of the net earnings inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation and which does not intervene on behalf of (or in opposition to) any candidate for public office.

Treas. Reg. § 1.501(c)(3)-1 states that in order to be exempt as an organization described in section 501(c)(3), an organization must be both organized and operated exclusively for one or more purposes specified in such section. If an organization fails to meet either the organizational or the operational test, it is not exempt. An organization is organized exclusively for one or more exempt purposes only if its articles of the organization as defined in subparagraph (2) of this paragraph: (a) Limit the purposes of such organization to one or more exempt purposes; and (b) Do not expressly empower the organization to engage, otherwise than as an insubstantial part of its activities, in activities which in themselves are not in furtherance of one or more exempt purposes.

Treas. Reg. § 1.501(c)(3)-1(c)(1) states that an organization will be regarded as "operated exclusively" for one or more purposes only if it engages primarily in activities which accomplish one or more such exempt purposes specified in section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Treas. Reg. § 1.501(c)(3)-1(c)(2) provides that an organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
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individuals. Section 1.501(a)-1(c) provides that the terms "private shareholder or individual" as used in section 501 refer to persons having a personal and private interest in the activities of the organization.

Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii) provides that an organization is not organized or operated exclusively for charitable purposes unless it serves a public rather than a private interest. It is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests.

Treas. Reg. § 1.501(c)(3)-1(e) states that an organization may meet the requirements of section 501(c)(3) although it operates a trade or business as a substantial part of its activities, if it operates the trade or business in furtherance of its exempt purposes. The organization must not be organized or operated for the primary purpose of carrying on an unrelated trade or business.

IRC § 6033(a)(1) provides, except as provided in IRC § 6033(a)(2), every organization exempt from tax under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts and disbursements, and such other information for the purposes of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

GOVERNMENT'S POSITION

does not meet the operational test for exempt status under section 501(c)(3) of the Internal Revenue Code because has failed to establish that it is operated exclusively for charitable purposes. The regulations define "exclusively" as engaging primarily in activities that accomplish one or more of the exempt purposes specified in section 501(c)(3) of the Code. provided more financial benefits to and members of his family than the needy breast cancer patients.

Exempt Purposes

utilized many contracted telemarketers to raise fund for , and spent a total of \$0 on professional fundraising fees from 20XX through 20XX. The \$0 represents 0 percent of a total of cash donated to . In other words, 0 cents of every dollar donated to went to professional fundraising expenses.

As the president of , hired his wife and their family members as directors and employees of . The total salaries paid to and his family members were \$0 between 20XX and 20XX which was more than the total cash grants that were provided to the needy breast cancer patients in the same period.

In addition to well-paid salaries to and his family members, also spent contributions on personal items such as cars, trips, college tuition, gym memberships, airline tickets, car washes, .com, restaurants, food, cell phone, cell phone accessories, and cell phone plan. Reimbursement for personal charges on company cards was not required until the end of each year. It actually created floating short-term, interest-free loans to its directors and employees. No document was

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
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found in the documents provided by Court ordered that those personal charges were repaid by its directors and employees.

Based on the information shown above, it showed that exempt purpose activity is secondary to that of paying salaries for professional fundraising fees, salaries for and his family members, salaries for other employees, free vehicles, and interest-free short-term loans to its directors and employees.

failed to meet the section 501(c)(3) of the Internal Revenue Code because has failed to establish that it is operated exclusively for charitable purposes. The primary purpose of was to providing employments and benefits to and his family members which is not exclusively for charitable purposes.

Inaccurate non-cash donations (GIK) reporting on Forms 990

As a vice president of , revealed the purpose to board of why needs to procure non-cash donations (GIK) from GIK brokers during its board meeting in 20XX. It is because can credit these GIK shipments toward patient services with a substantial offset to its fundraising costs.

incorrectly reported the non-cash donations (GIK) on its Forms 990 by using unverified fair market values of the GIK goods that procured from GIK brokers. Instead, should report the total of procurement fees on its Forms 990 as non-cash grants provided.

In addition, did not retain control and discretion over the use of the non-cash goods, and maintain records that establish the recipient uses the non-cash goods for the organization's IRC § 501(c)(3) purposes.

Form 990 is used by tax-exempt organizations to provide information required by IRC section 6033. Some members of the public and/or state agencies rely on Form 990 as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, the return must be complete, accurate, and fully describe the organization's programs and accomplishments.

filed Forms 990 inaccurately by claiming fair market values of GIK goods procured from GIK brokers as non-cash donations. The GIK transactions represented a flow-through of dollar amounts that were paper transactions only. reported the fair market values of GIK goods procured on Forms 990 as revenue received and expenses paid. By reporting fair market values of GIK goods procured as revenue, incorrectly increased the revenue received. By reporting fair market values of GIK goods procured as expenses, decreased the overall percentage of administrative costs and substantial offset its fundraising costs.

fails to meet IRC section 6033 of the Code which requires every organization exempt from taxation under 501(a) to file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws.

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Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

Exhibit 1 – the \$0 of personal loan shown on statement

EXHIBIT DELETED

Exhibit 2 – the airline tickets and hotel charges on statement

EXHIBIT DELETED

Exhibit 2 – the airline tickets and hotel charges on statement (Continued)

EXHIBIT DELETED

Exhibit 2 – the airline tickets and hotel charges on statement (Continued)

EXHIBIT DELETED

Exhibit 2 – statement for the charges of airline tickets and hotel (Continued)

EXHIBIT DELETED

Exhibit 3 – wedding and edible arrangement expenses

EXHIBIT DELETED