

Via Electronic Mail (michael@michaelsantos.com)

September 10, 2023

Dear Michael,

Thank you for your time on the telephone today.

We have discussed the mission of Prison Professors Charitable Corporation as found in its Restated Articles of Incorporation filed October 16, 2020 and the need for justice-impacted people to receive books and courses to help them prepare their lives to be law-abiding and to make valuable contributions to society. The following activities should be compliant with applicable California law and applicable federal law.

- Prison Professors Charitable Corporation is an organization that is exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Prison Professors Charitable Corporation can receive donations directly from people who support the mission of Prison Professors Charitable Corporation. For example, Michael Santos as an officer and director of Prison Professors Charitable Corporation can talk with a prospective donor over dinner.
- Prison Professors Charitable Corporation can use its monies, including monies received as donations from individuals, to purchase books and courses from Earning Freedom. The books and courses will be purchased at fair market value or at a discounted price.
- As part of Prison Professors Charitable Corporation purchasing books and courses from Earning Freedom, as a service to Prison Professors Charitable Corporation, and at the direction of Prison Professors Charitable Corporation, Earning Freedom can mail the books and courses to the justice-impacted people. This distribution service is provided by Earning Freedom at fair market value pricing for distribution services or at a discount.
- When Prison Professors Charitable Corporation purchases books or courses from Earning Freedom, Earning Freedom will provide Prison Professors Charitable Corporation with a record of the books and courses that have been purchased and delivered to the justice impacted individuals.



Carolyn Dillinger, Esq. **Founder**
Lisa Runquist, Esq. **Of Counsel**

Let me know if you have any clarification questions regarding the activities that I have outlined for you above. Thank you for the good work that you are doing to assist justice-impacted individuals and for the opportunity to advise you regarding Prison Professors Charitable Corporation's activities.

Sincerely,

Carolyn Dillinger

Carolyn Dillinger, Esq.

PASSION LAW, PC