

Ronald Blue & Co., LLC

Tax & Business Services

2100 RiverEdge Pkwy., Suite 1100

Atlanta, Georgia 30328

Telephone 770.644.0500

Facsimile 770.984.1636

RonaldBlue&Co.

Our Perspective is the Difference

To Whom it May Concern:

Our firm works with Bailey Smith and many other ministries, assisting them with tax, accounting, and other issues pertaining to not-for-profit organizations. We know it can be somewhat confusing trying to keep abreast of the numerous and ever-changing tax laws regulating how certain payments and receipts are handled. As a result, we have written this open letter and asked Dr. Smith to provide a copy to all organizations for which he speaks.

Dr. Smith is an employee of Real Evangelism, Inc., and as such receives compensation from that organization. All of his work on behalf of the gospel of Christ is performed through his association with this ministry. Thus, **all honorariums should be made payable to Real Evangelism, Inc.**, rather than to Dr. Smith personally. Although a 1099 – MISC is presently not required to be issued to corporations, we nonetheless provide the ministry's federal identification number for your records: 76-0045182.

We appreciate your help in assisting this ministry comply with applicable IRS pronouncements. Please feel free to contact me should you have any questions regarding this letter.

In His Service,



David Hogan, CPA Principal/
Managing Director

Financial, Estate, Tax, Investment & Philanthropic Counsel