Randy Scott-All Claims Process, LLC

exhibit 5

From:

PAUL K. TAMAROFF [ptamaroff@aps-ga.net]

Sent: To:

Monday, November 12, 2012 1:44 PM Randy Scott-All Claims Process, LLC

Subject:

Re: NAPPS A/G chair

It seems to me that you are interpreting IRS Rules and tax law. That is something I (although an attorney), am not prepared to do. As for the disclaimer from the attorney, that is a standard disclaimer for the attorney's protection. At this time I feel comfortable with the integrity of the members of the Board and that they are working in the best interests of the membership. Your claims might carry more weight if they were supported by a tax attorney. I realize of course that this would require an expenditure of personal funds. But, I believe every member of the Board has acted in good faith, based on advice from professionals. Assuming for argument sake that there might be some merit to your claims, they would be de minims in nature and not worth pursuing. Again, I believe the only appropriate avenues are convincing the membership. This can be done by motion at the conference and/or by running for office on that platform. That way you are working within the organization for reform. This will give you much more credibility.

Regards,

Paul

On Nov 12, 2012, at 1:22 PM, "Randy Scott-All Claims Process, LLC" < Randy@allclaimsprocess.com > wrote:

The point is why attempt a new vote when the one in 1985 was ignored. Why attempt persuading only 100 members who attend a conference when there are near 2000 who are equally powerful stakeholders. The real point is that IRS has rules in regards to the conversion of nonprofit funds for profit purposes. And when money goes from a tax exempt entity to a non tax exempt entity it creates significant consequences. I have a copy of the opinion you cite from TPK and it has a disclaimer "based on the information that was provided"

I have attached a letter I sent to the board several weeks prior to the April 2012 prior to your rescission of the 1985 audit vote.

This is a significant public policy and the continued debate on those who propose an audit as required under the 1985 unanimously passed motion indicates a lack of leadership. The time between 1985 and your motion does not disappear under the rules of the IRS should they bring to us a more expensive audit.

Randy

From: PAUL K. TAMAROFF [mailto:ptamaroff@aps-ga.net]

Sent: Monday, November 12, 2012 12:48 PM
To: Randy Scott-All Claims Process, LLC
Subject: Re: NAPPS A/G chair

I do not see where there is any fact in dispute. I believe everyone agrees with the fact stated in the paragraph to which you refer. However, your point regarding the president having the authority to grant rooms and stipends (not fully expensed trips) to members of their choice, is well taken. My recollection is that this was implemented by Jeff Bannister and was objected to by other members of the Board. Until then, non-Board