



HEINFELD, MEECH & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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August 9, 2010

Not My Kid, Inc.
Greg Anderson, Treasurer
5230 E. Shea Blvd. Ste 100
Scottsdale, AZ 85254

Dear Mr. Anderson,

It has come to our attention that the Form 990 for calendar year ended December 31, 2007 will need to be amended. Part VI, lines 80a and b asks about relationships with other organizations. Although, the organization does have relationships with other organizations, the IRS only requires disclosure if the relationships represent more than 50% of the organization's governing body, officers, directors or trustees. Line 80a was answered YES in the original return; however, only 2 of the 14 members were related to another organization. Since this represents only 14% of the members, we will prepare an amendment to the return to indicate a NO response to this question.

If you have any questions related to this matter, please contact me at your convenience.

Sincerely,

A handwritten signature in black ink that reads 'Cherie R. Wright'.

Cherie R. Wright, CPA
Partner