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April 8, 2013

Nelson A. Sly, President
West Hill Pond Assn, Inc.
29 White Pine Lane
West Hartford, CT 06107

Dear Mr. Sly,

Based on the facts and circumstances that you have described below, my professional judgment is that the contributions would be deductible. The purpose of these contributions is consistent with the tax exempt purpose of WHPA, Inc. Perhaps some minimal amount of the contribution should be considered as "incidental goods and services". The minimal amount would serve the purpose of establishing a defensive position in the event that it is challenged. I do not see contributions as Private Inurement as illustrated in "Westward Ho vs. Commissioner".

If the road only served a single shore property owner, the same rationale would apply.

The deductibility would not change, if the work were required to be in regulatory compliance.

This opinion is offered before the improvements have been started. Each homeowner should consult with his or her own accountant.

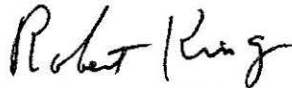
The WHPA was incorporated in 1965 when a number of existing pond Associations purchased the Water Rights from the Collins Axe Company. This essentially means the WHPA is the legal owner of the dam at the north end of the pond and is therefore responsible for its operation and maintenance.

Several years ago the WHPA rewrote its articles of incorporation to expand its responsibility to maintain, improve, and enhance the quality of water in the pond and to control and abate pollution therein, and to design, create, implement and conduct projects to that end. A complete statement of the purposes is attached. As a result the WHPA

applied for and was granted 501 (c) (3) tax exempt status as a public non profit organization.

One of our initial projects was a Storm Water Runoff Survey. The WHPA raised an amount of money necessary to match funds provided by the State. The study identified 15 major inflows, an impact assessment and recommend improvements for each along with a priority ranking. We are now in the process of obtaining cost estimates for the surveying and engineering work needed to mitigate the flow of pollutants entering the pond from one of the 15 inflows, a private road serving about 15 lake shore property owners. The road has served those properties for many years and even without improvements would likely to do so for many more years to come. The impetus for improvements is to improve water quality consistent with the stated purpose of the WHPA.

Best regards,

A handwritten signature in cursive script that reads "Robert King".

Robert King CPA