



2446 University Avenue West, Suite 100, St. Paul, Minnesota 55114  
651 644 1912 651 644 5708 www.ifpmn.org

August 21, 2006

To Whom It May Concern:

This letter is to verify that Julie Rappaport of Smokin' Yogi Films, and her project *Just Breathe*, is a Fiscal Sponsorship Client of IFP Minnesota (IFP MN.) The purpose of our Fiscal Sponsorship Service is to lend our nonprofit 501(c)(3) tax exempt status to artists or artists' organizations seeking public and private contributions for media projects or to start up a media organization. As a fiscally sponsored project of IFP MN, *Just Breathe* is considered Tax Exempt under IFP MN, registered with the State of Minnesota Attorney General's Office. This entitles the project to receive tax exempt contributions, and contributions *Just Breathe* will be tax deductible.

IFP MN will remain the fiscal sponsor of *Just Breathe* until the project is completed or another sponsor has been retained by Julie Rappaport. IFP MN supports Ms. Rappaport and Smokin' Yogi Films, and this project because we have read her treatment, seen her budget; she is a member in good standing with IFP MN; and the organization and its representatives believe Julie Rappaport to be a capable, talented filmmaker with a good project.

IFP MN highly recommends support of *Just Breathe* and we urge funders to support this project. If you have any questions regarding IFP MN or its Fiscal Agency Program, please feel free to call me at (651) 655-1912 ext 110.

Sincerely,

Jane Minton  
Executive Director