



The Office of the Secretary of State

Brad Raffensperger
SECRETARY OF STATE

C. Ryan Germany
GENERAL COUNSEL

March 2, 2021

VIA ELECTRONIC MAIL

The Barn Group Land Trust, Inc.
c/o Scott Smith
566 Bankstown Road
Brooks, Georgia 30205

Re: Reincorporation status of The Barn Environmental Group, a Nevada nonprofit corporation, as The Barn Group Land Trust, Inc., a Georgia nonprofit corporation

Dear Mr. Smith:

We have reviewed the filings made with this office by The Barn Group Land Trust, Inc., including the Articles of Incorporation, filed as of August 15, 2019, and the letter dated February 27, 2019 from the Georgia Department of Banking and Finance granting permission to use the term "trust" in the corporation's name. Furthermore, we have reviewed the legal opinion from Hall Booth Smith, P.C. law firm, which concludes that the tax-exempt status of The Barn Environmental Group, a Nevada nonprofit corporation, was transferred to The Barn Group Land Trust, Inc., a Georgia nonprofit corporation, under Revenue Procedure 2018-15.

Based on our assessment of the documentation described above, at your request, we are providing this letter for your records as verification that the Georgia Secretary of State Corporations Division recognizes The Barn Group Land Trust, Inc. as intended to be the successor entity to The Barn Environmental Group, a Nevada nonprofit corporation.

If there is any other assistance we can provide, please do not hesitate to contact me directly.

Sincerely,



C. Ryan Germany