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January 7, 2019

TAXABILITY OF 2018 SAI EDUCATIONAL AND FUNERAL BENEFITS AND SAFE DISTRIBUTIONS

Shee Atiká Fund Endowment (SAFE) Distributions

Some or all of the SAFE Distributions paid out to you in 2018 will be taxable. This means that you will have to report this amount on your 2018 federal income tax return. Whether or not you actually have to pay tax on this portion will depend on your own specific circumstances. You WILL be receiving a Form 1099-DIV from Shee Atiká regarding the taxable portion of SAFE's distributions.

Shee Atiká Incorporated (SAI) Scholarship and Funeral Benefits

Those shareholders who received scholarship and/or funeral benefits from SAI in 2018 will likely NOT be receiving any IRS forms from us regarding Scholarship and Funeral Benefit payments and there is nothing to report on your 2018 federal income tax return.

We will update you via the Shee Atiká website as new information becomes available.

You should keep this letter, along with the Form 1099-DIV you receive with your tax records.

Please feel free to contact me or our Chief Operating Officer, Ptarmica McConnell with any questions (or have your tax preparer call).

Sincerely,

Dr. Kenneth Cameron

President/CEO