

Whistleblower Exhibit "K"
BCPOA IRS Form 990 (2020)

Notes: See Part IV; Q7. Also see Schedule D; Part II and Part XIII. For simplicity and brevity sake, I have only included the 1st Page, and these specific pages in this Exhibit K attachment.

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. BIG CANOE PROPERTY OWNER 'S ASSOCIATION, INC.	Taxpayer identification number (TIN) 58-1178491
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 10586 BIG CANOE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BIG CANOE, GA 30143	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

JAYNE HAGAN

- The books are in the care of ▶ **10586 BIG CANOE - BIG CANOE, GA 30143**
Telephone No. ▶ **706-268-1235** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year **2020** or
 ▶ tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020
Open to Public Inspection

Name of the organization **BIG CANOE PROPERTY OWNER'S ASSOCIATION, INC.**

Employer identification number
58-1178491

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a 6
b Total acreage restricted by conservation easements	2b 143.31
c Number of conservation easements on a certified historic structure included in (a)	2c 1
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶ 1

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ 5

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ 0.

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	17,958,197.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	1,187.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	1,187.	
3	Subtract line 2e from line 1	3	17,957,010.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-552,023.	
c	Add lines 4a and 4b	4c	-552,023.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	17,404,987.	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	15,359,011.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	552,023.	
e	Add lines 2a through 2d	2e	552,023.	
3	Subtract line 2e from line 1	3	14,806,988.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	14,806,988.	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART II, LINE 5:

AN UNRELATED THIRD PARTY MONITORS THE EASEMENTS. THE ASSOCIATION DID NOT INCUR ANY EXPENSES AND DID NOT EXPEND ANY STAFF HOURS RELATED TO MONITORING, INSPECTION, VIOLATIONS AND ENFORCEMENT OF CONSERVATION EASEMENTS, EXCEPT FOR REVIEW TIME WITH TRUST AGENT.

PART II, LINE 9:

THERE WERE NO NEW EASEMENTS IN 2020. THE BALANCE REPORTING OF LAND INCLUDES EASEMENT AMOUNTS DEEDED TO THE ASSOCIATION BY THE DEVELOPER.

PART X, LINE 2:

THE ASSOCIATION IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM TAXES UNDER

Whistleblower Exhibit “L”
Recorded Grant of Easement (1994) and (1985)

Notes: This document is supplied for clarity, only as it is referenced in the Exhibit F document. This “Exhibit L” was FALSELY referenced as the source of a prior easement. This “Exhibit L” then references as it’s source of the easement a Dec 31, 1985 Deed filed in Dawson Co. Deed Book 87; Pgs 37–183, which granted land to BCPOA.

The Dec 31, 1985 Deed is almost 150 pages long, and is not attached herein, but can be reviewed online at the following weblink:

https://bigcanoewater.org/wp-content/uploads/2022/09/1985-12-31_WarrantyDeedSEHCtoBCPOA.pdf

The CE Property was NOT a part of that Dec 31, 1985 Deed of lands to the BCPOA, and therefore any convoluted chain of references indicating that it was somehow the basis for pre-existing Easement rights - on this totally unrelated parcel - is FALSE.

Because the claim is fraudulently made by reference in the 2004 deed, referencing back to this 1994 Deed (Exhibit L), and then back to the 1985 Deed – it was deemed important to include these references by Exhibit and Link.

The easement references in the 150 +/- Page December 31, 1985 Deed can be found specifically in that document’s Exhibit B ¶3 (*Utility Easement*) and ¶7 (*Water Easement*) in the final six pages of that document. Again, NOT related.

While “Exhibit L” and the linked 1985 Deeds actually have no bearing on the allegations contained in this overall Whistleblower Report, they are included only because not addressing them could create an opportunity for confusion in the investigatory process, assuming certain parties tried to unfairly use them to distract – as was done in the filings.

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STATE OF GEORGIA)
) GRANT OF EASEMENT
COUNTY OF FULTON

PICKENS COUNTY FILED FOR RECORD ON
THE 31 DAY OF March 1994 10:35M.
RECORDED THIS 5 DAY OF April 1994
JOYCE F. CANTRELL C.S.C. BOOK NO. 219

P. 160-161

THIS INDENTURE made this 24th day of March, 1994, by and between THE BYRNE CORPORATION OF GEORGIA, d/b/a BIG CANOE COMPANY, a Georgia Corporation (hereinafter referred to as "Grantor") and BIG CANOE UTILITIES COMPANY, INC., a Georgia Corporation (hereinafter referred to as "Grantee").

WHEREAS, by virtue of the Exhibit "B" retained rights and reserved easements set forth in that Limited Warranty Deed of Southeast Holding Company, Ltd. in favor of Big Canoe Property Owners' Association, Inc. recorded in Dawson County on March 14, 1986, in Book 87 at Page 37-183, and in Pickens County on January 28, 1986, in Book 112 at Page 30-176, certain easements (the Utilities Easement and Water Easement as more fully described in Paragraphs 3 and 7 of Exhibit "B") were reserved by Southeast Holding Company, Ltd. as the Grantor; and,

WHEREAS, the Utilities Easement and Water Easement were transferred and assigned to The Byrne Corporation of Georgia by virtue of that Limited Warranty Deed from Southeast Holding Company, Ltd. dated July 2, 1987, recorded July 7, 1987, in Deed Book 100, pages 653-683, Dawson County, Georgia Records, and recorded July 6, 1987, in Deed Book 128, pages 687-717, Pickens County, Georgia Records; and

WHEREAS, Grantor herein is the successor-in-title to Southeast Holding Company, Ltd, the Grantor in said Deed and is the present developer of Big Canoe; and,

WHEREAS, Grantee herein is the utility company providing water and sewer service to the Big Canoe area.

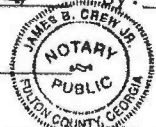
NOW, THEREFORE, the premises considered and in consideration of \$10.00 in hand paid and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Grantor herein does hereby transfer and convey unto Grantee, a non-exclusive right, title and interest in and to the Utilities Easement and Water Easement more particularly described on Exhibit "A" attached hereto and incorporated herein, together with all improvements located thereon and together with all rights, members, and appurtenances in any manner appertaining or belonging to said Utilities Easement and Water Easement.

TO HAVE AND TO HOLD said Property unto said Grantee in fee simple, absolute, forever, subject to those matters set forth on Exhibit "B" to the aforementioned Limited Warranty Deed referenced above and to those rights, easements and other matters set forth of record and applicable to the aforementioned Utilities Easement and Water Easement.

IN WITNESS WHEREOF, Grantor and grantee have executed this Indenture under Seal on the day and date above written.

Signed, Sealed and Delivered THE BYRNE CORPORATION OF GEORGIA,
on March 24, 1994, d/b/a BIG CANOE COMPANY
in the presence of:

[Signature] By: [Signature]
Unofficial Witness



Notary Public:
Signed, Sealed and Delivered BIG CANOE UTILITIES COMPANY, INC.
on March 24, 1994
in the presence of

[Signature]
Unofficial Witness



Notary Public:

EXHIBIT "A"

Utilities Easement

An easement (the "Utilities Easement") over, across, under and through all or any portion of the subject Property (as described in the Limited Warranty Deed of Southeast Holding, Company, Ltd. dated December 31, 1985 - the "Property") to tap onto, use, inspect, maintain, repair, operate, and extend any and all utility lines, poles, wires, pipes, transformers, and other facilities necessary or appropriate to the transmission, distribution, flow and delivery of electric current, water, telephone communications, cable television, gas, storm sewage, and sanitary sewage that may now or hereafter exist over, under, across or through the subject Property, together with the right to construct, use, inspect, maintain, repair, operate and extend additional such facilities over, under, across and through the subject Property.

Water Easement.

An easement (the "Water Easement") over, across, under and through all or any portion of the subject Property (a) to locate, maintain, repair, remodel, improve, and replace wells, pumping stations, water treatment facilities, irrigation facilities, water storage tanks, and other similar equipment and facilities for the drawing, treatment, storage, and transportation of water; (b) to draw, remove, transport, store, treat and sell any and all water now or hereafter located in any and all lakes and streams now or hereafter located on the subject Property for the purpose of using said water as drinking water, for irrigation, or any other use whatsoever, including without limitation, the right to sell any and all such water for a profit and to keep all proceeds of sales; (c) to discharge treated waste water into any and all lakes and streams now or hereafter located on the subject Property; and (d) to locate, construct, operate, maintain, repair, improve, remodel, and replace facilities for the drainage, retention, discharge, or treatment of surface waters on the subject Property.

CG:\cbk:83:\ut\esmt.exe

on March 24 1994

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Whistleblower Exhibit "M"
March 26, 2019 Email to BCC, BCPOA, and UIG

Notes: Self explanatory. Some of the email deals with other allegations and concerns not specifically related to the § 1.170a-14 Tax Avoidance Scheme allegations contained in this overall Whistleblower report. This simply provides evidence that the parties involved have been made aware of the situation, but have elected to continue operations that are in violation of the terms of the Conservation Easement.

From: themtnsvoice <themtnsvoice@aol.com>

To: gadeveloper <gadeveloper@uigeorgia.com>; bigcanoe <bigcanoe@uiwater.com>; jgoldman <jgoldman@bigcanoepoa.org>; wcrawford <wcrawford@bigcanoepoa.org>; ddevore <ddevore@bigcanoepoa.org>; jfarinholt <jfarinholt@bigcanoepoa.org>; lstephenson <lstephenson@bigcanoepoa.org>; ggrimes <ggrimes@bigcanoepoa.org>; clittell <clittell@bigcanoepoa.org>; info <info@nalt.org>; schase <schase@nalt.org>; ksomers <ksomers@nalt.org>; scarter <scarter@nalt.org>

Cc: jphilmon <jphilmon@bigcanoepoa.org>

Subject: PS::: Big Canoe Legal Issues - Blackwell Creek (cc: UIG, NALT, Big Canoe POA)

Date: Tue, Mar 26, 2019 12:39 pm

PS... some additional information...

Below is a link to a visual representation which includes a series of plat/document excerpts, pictures and screenshots to help understand my earlier comments regarding the potential restriction violations in regard to the POA Property that is currently under North American Land Trust protection but that is possibly being used for water removal activities, and buildings/access roads related to said potential violation activities.

<http://bigcanoe.themountainsvoice.com/docs/bcconservation/VisualRepresentationOfNaltLandAndWaterActivities.pdf>

- david h

-----Original Message-----

From: themtnsvoice <themtnsvoice@aol.com>

To: gadeveloper <gadeveloper@uigeorgia.com>; bigcanoe <bigcanoe@uiwater.com>; jgoldman <jgoldman@bigcanoepoa.org>; wcrawford <wcrawford@bigcanoepoa.org>; ddevore <ddevore@bigcanoepoa.org>; jfarinholt <jfarinholt@bigcanoepoa.org>; lstephenson <lstephenson@bigcanoepoa.org>; ggrimes <ggrimes@bigcanoepoa.org>; clittell <clittell@bigcanoepoa.org>; info <info@nalt.org>; schase <schase@nalt.org>; ksomers <ksomers@nalt.org>

Cc: jphilmon <jphilmon@bigcanoepoa.org>

Sent: Tue, Mar 26, 2019 12:03 am

Subject: Big Canoe Legal Issues - Blackwell Creek (cc: UIG, NALT, Big Canoe POA)

To: Utilities Inc of Georgia

cc: Big Canoe Property Owners Association Board of Directors

cc: North American Land Trust

I am issuing this letter as legal notification to all parties, and as information that may be of interest.

In early 2016, the Big Canoe Property Owners association entered into a Purchase Sales Agreement with the Big Canoe Developer, Big Canoe Company, to purchase their remaining land under the Big Canoe Declarations and Covenants. There were clear definitions provided, and a list of excluded lands.

One Tract "L" fell clearly under the definitions of property to be included in the sale, and was not listed in the exclusions. This Tract, being 8.2 acres, is commonly known as the Blackwell Creek Tract, and it was later sold through an intermediary process (Big Canoe Company > Big Canoe Utilities > UIG) to UIG as part of a \$8.4 Million Dollar sale of the Big Canoe Utilities Assets.

I am hereby informing all parties that I believe that Tract "L" is legally the property of the Big Canoe Property Owners, along with all of the associated easements and rights associated with it, including the water rights.

At a recent March 21 2019 Board Meeting, a POA Board Member informed the community that it was entering into negotiations to have UIG return the property to the POA, while unilaterally allowing UIG to retain the water rights.

I am hereby informing all parties that I believe this not to be in the best interests of the Big Canoe Community, nor in the authority of the POA to do so as it goes against the wishes of the property owners who VOTED to enter into the land transaction, a transaction which included the Blackwell Creek tract. I believe that the Big Canoe Company breached its contract with the POA when it failed to deliver title to said tract to the POA on April 14 2016, and that the subsequent land transactions from Big Canoe Company to Big Canoe Utilities, and then subsequently on to UIG are null and void, and I intend to seek legal guidance and means to reverse those sales, and if necessary to seek monetary recompense for the POA and its members for any lost revenue. I would assume that any such damages would be against the Developer, and not UIG, whom if my assumptions are correct, was equally a victim in this matter.

I further expect that if a reversal of these transactions does occur, that UIG may wish to seek compensatory damages from the Big Canoe Company or Big Canoe Utilities for their part in selling them property they should not have. I would assume that any price negotiations, or payments, for this specific piece of land had specific value. That value should be recouped, and I fully support any action by UIG to do so. In the event the sale is not reversed, but a court were to find that the property should have gone to the POA in the 2016 transaction, then I would expect the POA to be recompensed the amount that the property was valued for as part of the Big Canoe Utility to UIG sale. Therefore I must warn that any contemplated "swap" between the POA and UIG at this stage that does not take into consideration the value of the property or the water rights that may have fairly gone to the POA if they had been the original transactors with UIG instead of Big Canoe Utilities, may be challenged in court. Indeed a group of Big Canoe Property Owners has already expressed interest in consulting with an attorney on this matter, and a 2nd more detailed consultation is in process of being set up.

LASTLY - to NALT AND UIG -, and this is very important.... I would like UIG to consider a potential fraud that has been committed against them, or at the very least a potential situation which could be a threat to their existing activities. It has come to my understanding that UIG has a water station, and private road just off of Cove Road, to the east of Blackwell Creek. Unless I am missing some documentation, it appears very clear that this building, and access road to it, and presumably the water being withdrawn thereby, are all located on Big Canoe POA Land that is under NALT's Federal & State Conservation Easement. The easement specifically disallows water withdrawal, buildings, roads such as exist in that little corner of the property where Blackwell Creek and Cove road meet. I have attached the documentation pertinent to this property, including the plats, conservation easements, warranty deed references etc. I have also attached an excerpt for easy and quick review regarding the aforementioned restrictions. This section of Conservation Land currently under NALT Covenants was also included in the 2016 sale, but it has been reparceled to such an extent that it is basically unrecognizable in plat, or in county tax parcel. It is possible that this was done intentionally in order to avoid detection of the Big Canoe Utility Company activities that I have just listed, and which began after the covenant was put in place I believe, and which passed via sale from Big Canoe Utilities to UIG, which again, I now believe is unwittingly operating on POA Conservation Easement land, and is in violation of the restrictions therein.

I have copied this letter to NALT, UIG, and POA representatives. Please be aware that you are all now being informed of a potential breach of a state & federal conservation easement, the paperwork of which is attached to this email. I am in part doing so - so that we can avoid any potential situations where feasible deniability may become an issue. I know everyone would like to fix this situation. I am also sure that everyone can probably acknowledge that if my assumptions bear fruit in a court of law, then it is most likely that ALL parties have been duped by the Big Canoe Developer in this matter. It would be nice if everyone could stay focused on the probable and most likely source of the problem.

I would like to say that I do welcome any communications with UIG, and I will do my utmost anything I can do to ensure a satisfactory and profitable solution for you in this matter. I support your works in Big Canoe, and am one of the few fans. I also understand and fully support the fact that you are a "for-profit" enterprise. But at the same time, the Property Owners of Big Canoe also need to be made whole if any wrong has been done them. If I am correct, this can all work out in everyone's best interests.... perhaps with the exception of the Big Canoe Company, and the Big Canoe Utility Company.

I URGE ANYONE with information that would shed light on any misconceptions I may have, to share with me anything I am missing here. The last thing I want to do is waste time, monies, or the court's time on pursuing things that may not be as they seem. With that said, I have done a very thorough due diligence search on the deeds, plats, and easements in question, and I feel that I am correct in my assumptions.

IN CLOSING I URGE UIG AND THE BIG CANOE POA to immediately cease from any ill thought out "swap" negotiations until a further review of the situation can be undertaken and completed, and all the facts revealed in what has occurred.

PS... the attached conservation easement was set up by prior Big Canoe Company VP, Nancy Zak. Ms Zak and others of her crowd are currently under investigation by Federal Authorities for similar fraudulent violations that involve improperly setting up Conservation Easements. My information is being turned over to those federal investigators as well, so that they can help ensure any additional resources in this matter that may be needed. I have attached that complaint as well. It seems that this entire area is a cesspool of screwy land deals. Everything leads back to the Developer it seems. In the event there is indeed found to be merit in my assumptions, I do want to reiterate that I will do whatever I can to work towards a solution that involves all potential victims being made whole. Unfortunately, this is looking more and more like a legal mess. But I feel confident that an open, legal, patient approach will be the best approach for all.

AND AGAIN... because this is such a serious matter... if anyone has information or facts that would clarify a different position from what I perceive, I urge you to bring it to my attention. I am not trying to cause problems.... I am trying to fix them before they get bigger. But if a misconception on my part is causing a problem, then by all means let us correct that as well.

Peace,
- david hopkins / publisher
Focus on Big Canoe, GA
www.BigCanoe.org
... a publication of The Mountains Voice

- david hopkins / property owner
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Whistleblower Exhibit "N"
Report Document Attached to March 26, 2019 Email

Notes: This document was attached to the previously provided "Exhibit M" email. **Between the email and this document, any reasonable person should have been able to easily conclude that Violations were actively occurring in regards to the CE Property.**

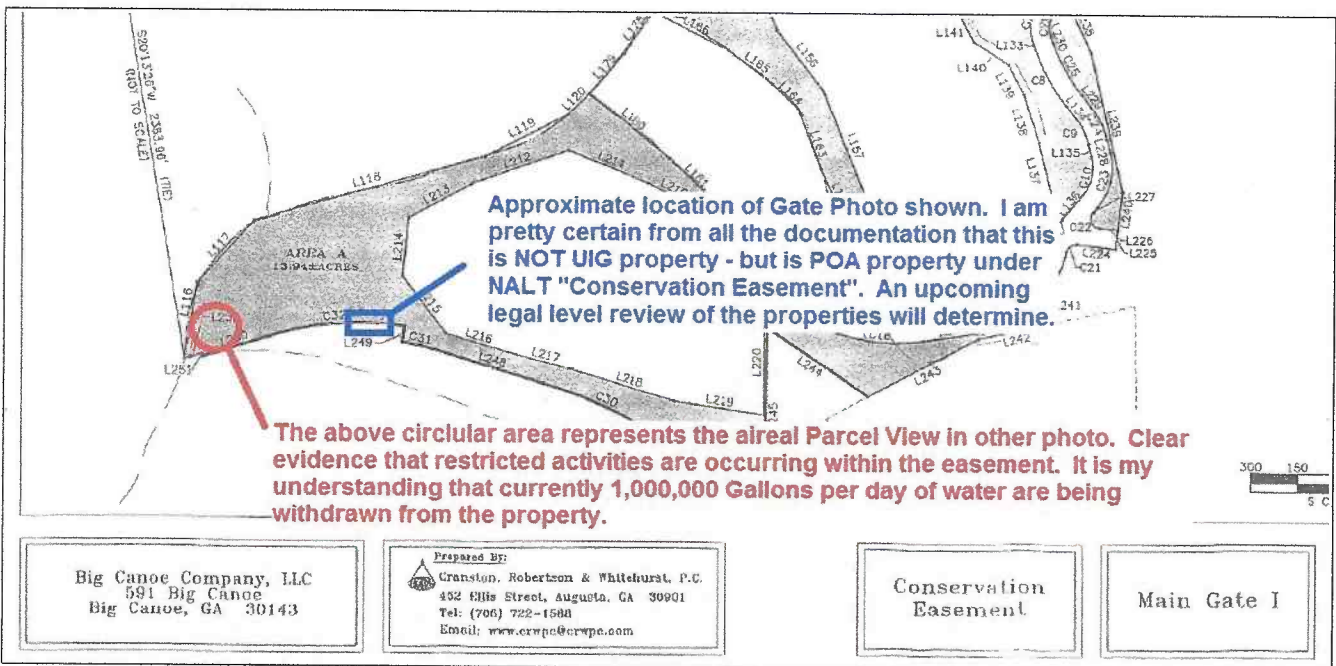
Visual Update / Clarification on the Cove Rd / Blackwell Creek / Water Company / NALT Conservation Easement issue.

Below are a series of plat/document excerpts, pictures and screenshots to help understand my earlier comments regarding the potential restriction violations in regard to the POA Property that is currently under North American Land Trust protection, but that is being used to draw what I believe is 1,000,000 gallons per day of water out of that protected land/creek.

This first picture is a plat that comes from the Conservation Easement, a full 70 page copy of information of which can be found here:

[http://bigcanoe.themountainsvoice.com/docs/bcconservation/\(ActuallyBlackwell\)049A-046Big_Canoe_Main_Gate_Baseline_Documentation_2001.pdf](http://bigcanoe.themountainsvoice.com/docs/bcconservation/(ActuallyBlackwell)049A-046Big_Canoe_Main_Gate_Baseline_Documentation_2001.pdf)

My first picture below is excerpted from Page 69 of the above report.



This next photo is an aerial view from the tax maps, zoomed to that red circle location shown above. It shows the Water Pump Station Buildings.



Next is a photo of the entry road and access shown in the Blue Rectangle Area in the first plat image.



Lastly, here is an excerpt from Page 21/22 of the aforementioned 70 page linked document. This clearly identifies the ongoing water removal activities, the buildings, and the access road as being in violation of the Conservation Easement...

- 2.2. There shall be no removal of ground or surface water from the Property. No ground or surface water from the Property shall be removed, collected, impounded, stored, transported, diverted or otherwise used for any purpose or use prohibited by this Conservation Easement.
- 2.3. There shall not be constructed, cut, created or placed on the Property any road, driveway, cartway, path or other means or right of passage across or upon the Property if the same is to be used, nor may any road, driveway, cartway, path or other means or right of passage located on the Property be used, for access to any use (whether or not upon the Property) which is prohibited by this Conservation Easement.
- 2.4. No Structure (hereinafter defined) of any kind shall be built, erected, installed, placed, affixed or assembled within or upon the Property or upon any trees or other natural features upon the Property. "Structure" shall mean any assembly of material forming a construction for occupancy or use for any purpose and erected upon or attached to the ground including, for example but not to limit the foregoing definition, the following: building, platform, shed, bin, shelter, dam, dike, tower, tank, antenna, and bulkhead.