

## FAX COVER SHEET

TO	Susanne Reilly
COMPANY	SEC
FAX NUMBER	17038136963
FROM	Jillian Sidoti
DATE	2009-05-19 19:48:04 GMT
RE	Equity Point Tax Opinion Letter

## COVER MESSAGE

Dear Susanne  
Could you please advise if the attached tax opinion letter is sufficient.  
Thanks, Dave Utley  
law Offices of Jillian Sidoti

**Chang G. Park, CPA, Ph. D.**

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To Whom It May Concern:

I have read FORM 1-A REGULATION A OFFERING STATEMENT UNDER THE SECURITIES ACT OF 1933 of EquityPoint, LLC Fund I series, a Delaware LLC located at 1800 Washington Ave., Vincennes, IN. 47591.

In my opinion, the LLC can file a partnership return (Form 1065) in the case of multiple members. However, it can elect to file as a corporation with the submission of Form 8832. By default, however, the LLC will be treated as a partnership by the Internal Revenue Service.

Very Truly Yours,

***/s/ Chang G. Park***

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Chang G. Park, CPA

May 15, 2009  
San Diego, California