

**From:** rjacobson@ymail.com  
**Sent:** Monday, April 25, 2022 7:16 PM  
**To:** arisbuinevicius@hotmail.com  
**Cc:** susan.rohol@warnerbros.com; 'Dan Rearick'; 'Daisy Magnus-Aryitey'; 'Lucy Martinez'; 'Jennifer Zachary'  
**Subject:** Question 1

Mr. Buinevicius:

I am writing to you in your capacity as Chair of the Board of Directors of Code the Dream, Inc. (EIN 26-3275886). Please forward this email to your entire board of directors posthaste, and then send me a message to confirm that you have done so. Please respond formally on behalf of Code the Dream, Inc., including all eleven directors.

For maximum clarity, I will be submitting my concerns to the IRS Exempt Organizations Office and to the IRS Whistleblowers Office under both Forms 13909 and Form 220. I would like to resolve this issue before I do.

Please clarify before close of business Wednesday, April 27, 2022:

Does Code the Dream, Inc. have any license from the IRS to solicit donations under Section 501(c)(3) for anything related to "coding?," or to spend American taxpayer donations on any charitable expenditures related to "coding"?

Based on my review of the tax records below, the answer is "obviously not." If you have a good-faith belief that Code the Dream, Inc. is authorized under IRC § 501(c)(3) to solicit donations and run a charity for "coding," then please correct me immediately. Once again, all of the state and federal tax records below. Please tell me which document gives you a "license" from the IRS.

<https://github.com/RobJacobson/code-the-dream-public>

(I don't even need to prove this, but Daniel Rearick obviously lied to the IRS year after year in a coverup. Mr. Rearick applied to the IRS for the sole lawful purpose of running an immigration charity. He abandoned that charity like a hot potato in 2013 and pivoted to his new flavor-of-the-month charity, Code the Dream. It was amateur hour. He is a crooked attorney from the Harvard Law Class of 2004.)

Please note that (a) changing your corporate name on July 7, 2020 and (b) reporting your new name to the IRS is utterly not a "license." Likewise, silence from the government in the face of illegal activity is not a license. The IRS doesn't have time to investigate everything. That's why they love whistleblowers, to keep honest charities honest and weed out the bad actors.

Unless you have a good-faith basis for continuing to solicit donations for "Code the Dream" and spend American taxpayer donations for "Code the Dream," then please cease and desist all operations of Code the Dream effective Thursday, April 28, 2022. That means shutting the doors. If you do not have a license, you have no alternative. If you need minimal staff to wind down operations, then please agree to pay those expenses out of your own pockets. Please do not spend a dime of public charitable funds after Wednesday. The IRS will know if you do.

To the best of my knowledge, you and Daniel Rearick are running a criminal enterprise. If you continue to solicit public donations and run a charity without any license from the IRS past April 27, 2022, everyone on the Board of Directors will be complicit in a criminal conspiracy.

Shame on you for running a crooked charity and treating everyone – staff, “paid apprentices,” students, and volunteers like me – like pawns. Please agree to pay at least three months severance to all staff members and employees who will be losing their jobs due to the criminal incompetence of Daniel Rearick and the entire Board of Directors from 2013 through today. That payment should come jointly and severally from each board member, as reparations, not from public charitable funds. Please own up to your mistakes and make things right.

Rob Jacobson