

May 9, 2013

Internal Revenue Service  
Exempt Organizations  
PO Box 12192  
Covington, KY 41012-0192  
Attn: Joy McCoy-7828  
Fax: 859-669-3783

Re: The Advise Us Fund  
45-5091854

Dear Ms. McCoy:

In response to your letter dated April 25, 2013 (copy enclosed), on behalf of The Advise Us Fund (hereinafter referred to as "TAUF") I state as follows:

1. I have read the Penalties of Perjury Statement and agree to the Declaration.
- 2.a. TAUF has not solicited funds and does not plan to solicit funds until our exemption has been recognized. We plan to solicit funds via US mail, our website, email, face-to-face and online advertising.
- 2.b. TAUF manages and maintains its website on its own at [www.AdviseUs.org](http://www.AdviseUs.org). Andrew Hibel (founder) and Rob Freedman (key volunteer on the giving committee) manage and maintain the website jointly. Andrew works on the materials to be placed on the site. Rob works to upload the materials to the site. They work collaboratively on deciding the style and placement of materials. The website is hosted by GoDaddy and is maintained via tools supplied by GoDaddy.
- 2.c. TAUF is currently interviewing financial managers for its funds. TAUF anticipates using three standard index exchange traded funds.
- 2.d. TAUF is currently interviewing financial managers for its funds. We seek one with a strong background in fund accounting and reporting of unitized pool investment pools for charities. TAUF recognizes the manager needs to have proficiency with investments, however, TAUF currently prefers to keep the investment options streamlined while insuring the charitable intent and transparent reporting of the funds be tantamount. Any financial manager selected will not be related to or associated with any board member of TAUF and will not share office space with TAUF. TAUF will limit investment costs and brokerage fees by offering three total funds in its portfolios. These funds will all be exchange traded and with low investments costs, which will be monitored by TAUF and compared to other funds on a regular basis.
- 2 e. We believe the National Philanthropic Trust (<http://www.nptrust.org/>) and the American Endowment Foundation (<http://www.aefonline.org/>) are better peers to describe our charity. We share in their neutrality and add an additional core belief that

donor's intentions cannot be fully realized without helping smaller and mid-sized charities show competencies in stewarding donor-advised and planned gifts.

While we realize that the public's perception of donor advised funds is closely tied to the charities that were born out of for-profit financial companies, we would posit our model of independence, donor focus, and outreach to smaller charities is more in line with the charitable mission of donor advised and planned gifts.

TAUF believes that expert independent advice and efficient giving techniques maximize the impact of philanthropy. To facilitate, support, and increase charitable change, we educate donors about planned giving and donor advised funds, collaborating with donors and providing guidance and options for their charitable legacies. Recognizing that deserving charities come in all sizes and that many would like to offer more options to their donors, we also provide expertise to smaller nonprofit organizations that otherwise could not afford to offer quality planned giving programs.

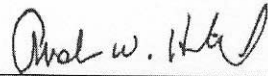
TAUF takes donor's advice seriously and uses its expertise to implement their goals and maximize their impact through efficient giving. While both philanthropy and financial/tax planning are important, TAUF recognizes that planned and donor advised giving are philanthropic first and financial/tax planning second. Our philosophy turns donor's wishes and resources into a lasting legacy by:

- Prioritizing donor's intentions ahead of the needs of financial institutions or charities;
- Acting solely on donor's behalf without favor or bias towards charities and financial institutions; and
- Leveraging technology to reduce inefficiencies and expenses.

Independent in what we do:

- Not affiliated with any financial services company;
- Not affiliated with any particular charity;
- We do not sell financial products or services; and
- We do not have "hidden costs" and receive no compensation from any type of investment fees, commissions, or finder's fees.

*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*



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Andrew W. Hibel  
President  
The Advise Us Fund  
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Oak Park, IL 60302