



June 3, 2013

National LGBT Bar Association
1301 K Street NW
Suite 1100, East Tower
Washington, DC 20005

Re: Best LGBT Lawyers Under 40

Dear National LGBT Bar Association:

We write on behalf of the Minnesota Lavender Bar Association ("MLBA") to nominate Beverly Luther for the "Best LGBT Lawyers Under 40" Award. Bev has served on the MLBA board since 2010 and is currently serving her second year as Co-Chair. She has volunteered much of her time to the MLBA, all while working full time at Ameriprise Financial and pursuing her L.L.M. in Taxation at New York University School of Law.

In 2012, Minnesota voters defeated a proposed constitutional amendment that would have precluded marriage equality. Bev was one of the leaders of the MLBA who helped galvanize the legal community against the proposed amendment. She published an op-ed in the Minneapolis Star Tribune, highlighting the unfair tax consequences of disallowing same-sex couples to marry. Along with other board members, Bev also led presentations on the history, process, and effect of constitutional amendments in Minnesota, reaching over 1,000 people.

Bev has presented at the MLBA's annual conference in 2010, 2011, and 2012 on tax issues that impact the LGBT community. She has also reached out to the broader community and presented on tax planning for same-sex couples to the Minnesota State Bar Association Sections of Taxation, Family and Children in the Law and the Hennepin County Bar Association, among others.

Bev's leadership and visibility as an advocate for LGBT individuals make her an outstanding choice for the 2013 Best LGBT Lawyers Under 40. As her former and current Co-chairs of the Minnesota Lavender Bar Association, we wholeheartedly recommend her for this award.

Sincerely,

/s/ Amy Slusser and Lousene Hoppe