

Ameriprise Financial, Inc.  
1163 Ameriprise Financial Center  
Minneapolis, MN 55474



May 28, 2013

**Re: Nomination for 2013 Best LGBT Lawyers Under 40 Award**

Dear Ms. Lawler:

I am writing to recommend Beverly ("Bev") Luther as a nominee for the National LGBT Bar Association's "Best LGBT Lawyers Under 40" Award.

Bev joined our tax legal team as Associate Counsel in January of 2011 after working as an international tax consultant for one of the "Big 4" accounting firms. I have been the Senior Vice President of Tax at Ameriprise Financial and Bev has worked under me and Michael Gilmore, VP of Tax, for the past few years. As our first international tax attorney, she has been a wonderful addition to our tax team and a useful resource as our company continues to expand in the global financial services marketplace.

In her role with us at Ameriprise, Bev participates in various projects and initiatives across the company in order to monitor, spot problem issues, and advise on the tax consequences of those ventures to various business partners. We count on Bev to spot and understand when business partners' actions may trigger adverse tax implications and Bev is responsible for assisting with the implementation of new tax laws and regulations- both large and small- across the company. In her first few years at Ameriprise she has become well-versed in the Foreign Account Tax Compliance Act ("FATCA"), a game-changing tax driven law in the global financial services industry. She has helped our company generate global solutions and a program that will ensure we are in compliance when the law takes effect in 2014.

Bev is also a contributing member of the tax community at large. While she practices in the niche area of international tax at Ameriprise, she has also focused on unrelated area of tax law- issues related to same-sex couples- as an extracurricular work / academic interest. She took it upon herself to understand this often complex area of tax law so that she could leverage her expertise to serve as a resource to the LGBT community and the greater tax law community at large. She has presented on the topic on numerous occasions, both locally at the MSBA and nationally for the ABA Section of Taxation. Additionally, she co-authored a Minnesota CLE Deskbook chapter on the subject. When our product taxation team comes across issues related to same-sex couples, Bev has been able to assist with her extensive knowledge in the area.

During her off hours, she serves as board member of the Minnesota Lavender Bar Association, a legal trade association whose mission is to promote equality and justice in the legal profession and the LGBT community in Minnesota. Additionally, she is nearly halfway through New York University's LLM in Taxation program, and juggles part-time coursework on complicated tax matters after her workday. Her work and dedication to tax law in the office, combined with her commitment to educating the public on tax equity for same-sex couples make her an ideal candidate for this award.

Sincerely,

A handwritten signature in dark ink, appearing to read "Richard N. Bush".

Richard N. Bush

Senior Vice President, Taxation.