



**SeriousGivers**  
1512 Via Castilla  
Palos Verdes Estates, California 90274

**Department of the Treasury**

**Attention: Faith Cummins -- 1000203011**  
**Fax: 513-263-4513**

**EIN: 27-3090206**

**Response to January 18, 2011 request for additional information**

**January 26, 2011**

Ladies and Gentlemen:

We have ordered and numbered our responses to follow the ordering and numbering used in your January 18, 2011 request.

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1. Under penalties of perjury, I declare that I have examined this information, including any 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.

X Edward Long 1/26/11  
Sign and Date

2. Detailed description of activities of SeriousGivers. SeriousGivers will provide a website ([www.SeriousGivers.org](http://www.SeriousGivers.org) or SGO) to help donors find and support strong charities. This includes educating donors and encouraging strategic giving to charities, and helping donors keep track of their giving, research and compare charities, and share experiences, ask questions and obtain answers about charity-related topics.

SGO provides a free online database where users can research and screen more than 300,000 charities. SGO is in the development stage.

A detailed description of SeriousGivers activities is shown in the following table. In the table, "SG" refers to SeriousGivers. "EL" refers to Edward Long. "Coders" refers to independent contractors hired from time to time to provide database and coding services. "Vols" refers to volunteer board members and website testers and development helpers. Percentages of SG time are best estimates.

Activity	% of SG Time	Who Does	When	Where	How
Development of SGO; maintenance	65%	EL; Coders; Vols	EL and Coders, daily; Vols weekly	At own computers	On computers
SGO content research and updating	20%	EL	Weekly		
Administration	10%	EL; Board of Directors	EL weekly; Board monthly	At own computers; local meetings	On computers; in person
Fundraising	3%	EL	Intermittently		
Outreach	2%	EL			

The above description is based on SGO being in the development phase (as it was during 2010 and as it continues at this time).

In 2010, Edward Long spent 968 hours and volunteers (including the board of directors) spent an estimated 200 to 300 hours. We are unable to estimate the hours spent by Coders (the work is not priced based on hours, but by the assignment), but clearly very extensive hours have been expended by them in helping develop SGO.

Looking forward, once SGO is successfully launched for public use, the focus of activities will change so that development and maintenance of SGO will require less effort; content research and updating, fundraising and outreach will increase accordingly; administration is anticipated to stay at or near the 10% level. Employees will be hired if and when needed, and funding permits it.

In 2011, the agreement extension with Smarter Giving Group, LLC calls for Edward Long to expend at least a similar level of hours on SeriousGivers / SGO work.

Detailed description of activities of Smarter Giving Group, LLC. Smarter Giving Group, LLC is a private limited liability company organized under California law. It provides information, education and advice on philanthropy. Edward Long is the managing member.

Smarter Giving Group, LLC and Mr. Long are providing development and management services to SeriousGivers under a 2010 agreement (extended to cover 2011), and have provided substantially all of the initial educational content of SGO. In 2010, more than 86% of Mr. Long's Smarter Giving Group, LLC time was devoted to SeriousGivers.

Mr. Long is the sole staff member of Smarter Giving Group, LLC. In 2010, Mr. Long spent 151 hours on Smarter Giving Group, LLC work (excluding the 968 hours spent on his SeriousGivers assignment). Estimated allocation of the 151 hours is

- ✓ 65% research, writing and website maintenance (www.smartergivingguy.com)
- ✓ 20% community education and outreach (public classes and private contacts)
- ✓ 15% administration

Mr. Long's other activities limit the amount of his time available for Smarter Giving Group, LLC (and SeriousGivers) activities. Mr. Long is a semi-retired attorney / nonprofit executive. He stays actively involved as a volunteer in community programs. In 2010, for example, he served as a commissioner on the Los Angeles County Commission for Older Adults, as a board member and officer for the Peninsula Friends of the Library, as a board member and officer for Caring House, Incorporated (an end-of-life care home, now in development), and on the bioethics advisory committees of two local hospitals.

How SeriousGivers differs from Smarter Giving Group, LLC. We've described differences in the following table:

Subject	SeriousGivers	Smarter Giving Group, LLC
Organization	Nonprofit public benefit corporation	Limited liability company
Focus	<ul style="list-style-type: none"> <li>• Helping millions of donors find and support strong charities, become more knowledgeable, and keep track of their giving</li> <li>• Providing free online screening information on more than 300,000 charities</li> </ul>	<ul style="list-style-type: none"> <li>• Helping a few organizations and wealthy individuals be more effecting in their philanthropy</li> <li>• Helping them examine individual charities in depth, and connect directly with charities' managements</li> </ul>
Primary revenue sources	Donations and grants	Payments from organizations and wealthy individuals who are clients
Use of net revenues	Charitable purposes, within SeriousGivers	Private members / owners of the LLC

3. Website password. A temporary username and password were provided in a separate document. We will delete the username and password once a letter is issued.

Fee for services. Use of SGO is free; there is no fee for services required. Users are invited to consider sponsoring data entry for a charity. Any such sponsorship is voluntary.

4. Additional agreements between SeriousGivers and other individuals or organizations. As you noted, the initial agreement between Smarter Giving Group, LLC and SeriousGivers ended December 31, 2010. SeriousGivers and Smarter Giving Group, LLC have entered into an extension of that agreement, for the calendar year 2011. We have attached a copy of the extension.

To provide additional start-up funding, on January 11, 2011, the SeriousGivers Board of Directors approved an arrangement under which Mr. Long could personally provide advances to SeriousGivers up to \$5,000. Any such advance and interest (4% per annum) is payable by SeriousGivers if and when SeriousGivers shall have received revenues sufficient to make such payment. On January 18, 2011, Mr. Long personally advanced \$5,000 to SeriousGivers.

The only other agreements between SeriousGivers and other individuals or organizations are:

- ✓ A subscription with GoDaddy.com under which it has provided domain name services and website hosting (Godaddy.com's standard terms).
- ✓ Arrangements entered into from time to time with independent contractors for database and coding services. On this date, one such arrangement is in effect – and we have attached the initial project status report – which summarizes the arrangement.
- ✓ A bank account at Opus Bank (Opus Bank's standard terms).
- ✓ An account with PayPal.com (PayPal's standard terms).

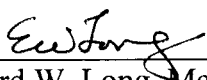
5. Reimbursement of Smarter Giving Group, LLC. To date, SeriousGivers has had no revenues. It, however, has out-of-pocket costs of getting started and operating.

Smarter Giving Group, LLC made a \$2,500 advance (so SeriousGivers could create a bank account) and has paid other out-of-pocket costs on behalf of SeriousGivers. The terms under which SeriousGivers is to reimburse Smarter Giving Group, LLC are set forth in the 2010 agreement (previously filed), as extended. No interest accrues. The 2010 agreement also provides: "Payment for services and reimbursement of the bank deposit advance and expenses shall be made if and when SERIOUSGIVERS shall have received revenues sufficient revenues to make such payment."

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If you have questions or comments concerning this information, please do not hesitate to contact the undersigned. The quickest way is the telephone number shown in Line 6b of the application.

SeriousGivers

By   
Edward W. Long, Member of Board of Directors

Attached:

- ✓ Your January 18, 2011 request for additional information
- ✓ Extension of agreement between SeriousGivers and Smarter Giving Group, LLC, for 2011 calendar year.
- ✓ Project status report summarizing pending arrangement for database and coding services.

Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements

Department of the Treasury  
P.O. Box 2508 - Room 4122  
Cincinnati, Ohio 45201

Date: January 18, 2011

Employer Identification Number:  
27-3090206

**Seriousgivers**  
1512 Via Castilla  
Palo Verdes Estates, CA 9024474-2853

Person to Contact - ID  
Faith Cummins - 1000203011  
Group 7825

Contact Telephone Numbers:  
513-263-5521 Phone  
513-263-4513 FAX

Response Due Date:  
February 8, 2011

Dear Sir or Madam:

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosure by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

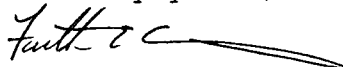
*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

To facilitate processing of your application, **please attach a copy of this letter to your response.** This will enable us to quickly and accurately associate the additional documents with your case file.

If we do not hear from you within that time, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Faith Cummins  
Exempt Organizations Specialist

Enclosure: Information Request

Seriousgivers  
27-3090206

Additional Information Requested:

1. 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.

X \_\_\_\_\_  
Sign and Date

2. Please submit a detailed description of your activities and what percentage of time is allocated for each activity. Ensure that who, what, when, where and how is indicated in each activity.  
  
Please submit a detailed description of the activities of Smarter Giving Group LLC.  
  
Please explain how your organization differs from the for profit.
3. Upon review of your website, [www.seriousgivers.org](http://www.seriousgivers.org), it appears that part of the website requires a password. Please provide a temporary user name and password so I can review the website. Also it appears that there is some fee for services required. Please explain.
4. You submitted an agreement between Smarter Giving Group LLC and this organization that ended on December 31, 2010. Please submit any additional agreements that your organization has with any individual or organization.
5. You indicated that your organization will reimburse Smarter Giving Group LLC. Please provide any contract/agreements, interest rate, and any terms of the repayment.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:  
Internal Revenue Service  
Exempt Organizations  
P. O. Box 2508  
Cincinnati, OH 45201  
ATT: Faith Cummins  
Room 4122, Group 7825

Street Address:  
Internal Revenue Service  
Exempt Organizations  
550 Main St, Federal Bldg.  
Cincinnati, OH 45202  
ATT: Faith Cummins  
Room 4122, Group 7825

**SERIOUSGIVERS**  
**A California Nonprofit Public Benefit Corporation**

January 11, 2011

Smarter Giving Group, LLC  
1512 Via Castilla  
Palos Verdes Estates, California 90274

**Extension of Independent Contractor Agreement**

Ladies and Gentlemen:

The following constitutes an extension of the July 28, 2010 agreement of SERIOUSGIVERS to retain SMARTER GIVING GROUP, LLC ("SGG") as an independent contractor to provide organizational and development services in connection with the organization of SERIOUSGIVERS and development and creation of the SeriousGivers.org website.

The provisions of the July 28, 2010 agreement continue in full force and effect, except that:

- ✓ As compensation for services rendered during 2011, SGG will receive \$3,000 per month (assuming that SGG will spend not less than 80 hours per month [averaged over the full calendar months between July 1, 2010 and termination of this agreement] with such calculations excluding time Edward Long spends as a director or officer of SERIOUSGIVERS).
- ✓ This extension will be effective as of January 1, 2011 and will terminate on December 31, 2011.

Nothing herein impacts the right of SGG to compensation for services and reimbursement provided for in the July 28, 2010 agreement.

If the foregoing meets with SGG's approval, please sign this and the accompanying copy of this letter in the spaces provided. Please retain one fully executed original for SGG's files, and return the other to SERIOUSGIVERS.

SERIOUSGIVERS

By Ronald W. Sears  
Treasurer

SMARTER GIVING GROUP, LLC

By Edward Long  
Managing Member

Project Status		Raj J / Ed	Discussion
Dated	1/7/2011		Project #3
Item No.	Status	Item Date	Discussion
1	Pending	1/7/2011	<p><b>Work Description (original requirements):</b> Adjust mechanism for data entry by users at report.php [tied to page-2821.php] and related pages</p> <p>** Now data entered by a user is autosaved / locked-in if they move to another field or leave the page to look for information to insert in the field.</p> <p>** This issue applies to five tabs: Key 990 Data, Program Evaluation, Charity Codes (NTEE), More Information and Report Data Issues. There is no user-entered data on three tabs: Identification; Core Date; Money and Ratios.</p> <p>** Change this so that the user can enter and edit information on a tab until the user is satisfied, then saves it by clicking on a submit button labelled for example "Save Key 990 Data" -- there would be a different "Save . . ." button on each of the five tabs, which would save data entered on that tab.</p> <p>** Entry process needs to be compatible with staff doing direct entry of data (manually or by import tools) into the mySQL database, and show Entered by "SGO Staff" for the fields so entered.</p> <p>** "Entered by" user name shows, and is saved once user clicks "Save . . ." button on the page.</p> <p>** "Verified by" user approach remains as is -- saved soon as user clicks the "Verified" box.</p>
1.01	Pending	1/7/2011	<p><b>Timing and Payment:</b></p> <p><b>Raj J:</b> I will complete the 5 tabs and will remove the auto save feature within one week. For the other two additional items I will require another 2-3 days though I will try my best to complete the additional items as well within the first week itself.</p> <p>Also a payment of \$300 will be due on completion of the original set of requirements and you can pay the remaining \$150 on completion of the two additional items.</p>
1.02	Done	1/7/2011	Ed to provide usernames and passwords to Raj J
2	Pending	1/7/2011	<p><b>Work Description (additional item):</b> Some of the calculated percentages and ratios show "0" or "0%" when the underlying data needed for the calculation has not yet been entered -- they should show "SGO to do" until the underlying data has been entered (see the Money and Ratios tab) -- note that the "SGO to do" result works on the Compare page</p>
2.01	Pending	1/7/2011	<b>Timing and Payment:</b> See Item 1.01.
3	Pending	1/7/2011	<p><b>Work Description (additional item):</b> in our second job, you were able to make the advanced search, report and compare pages be like the other pages on the site -- however in our first job you based the My Charities page on a "frame" set up. I would like the My Charities page to look and operate using the approach you used for the advanced search, report and compare pages.</p>
3.01	Pending	1/7/2011	<b>Timing and Payment:</b> See Item 1.01.