

October 12, 2021

**VIA FAX (855) 204-6184**

Internal Revenue Service  
550 Main Street  
Room 6403  
Cincinnati, OH 45202

Re: Request for Expedited Consideration  
IRS Form 1023 Application  
Telescope Fund (EIN: 86-2577635)

Dear Sir or Madam:

Telescope Fund respectfully requests an expedited determination that it is a charitable organization described in Section 501(c)(3) of the Internal Revenue Code and a publicly supported organization described in Section 509(a)(1) and 170(b)(1)(A)(vi). Telescope Fund submitted its Form 1023 exemption application to the IRS on April 16, 2021 (Pay.gov tracking ID: 26RPS024; Agency tracking ID: 76097126444).

Expedited handling is necessary to allow Telescope Fund to receive funding essential to its initial operations. Telescope Fund is moving ahead with setting up its operations and administration to be able to receive contributions from donors, but it faces significant restrictions from donors related to its tax-exempt status. [REDACTED] has approved a grant (\$ [REDACTED]) to be paid in 2021 and that represents a significant portion of the organization's budget, but [REDACTED] will not distribute the grant until the IRS has approved the organization's exemption application. For this reason, we respectfully ask the IRS to expedite the processing of this application.

Please contact me at (202) 942-5271 if you have any questions or require additional information.

Sincerely,

[REDACTED]

Andras Kosaras

Enclosures

TELESCOPE  
FUND

October 12, 2021

Internal Revenue Service  
550 Main Street  
Room 6403  
Cincinnati, OH 45202

Re: Request for Expedited Consideration  
IRS Form 1023 Application  
Telescope Fund (EIN: 86-2577635)

Dear Sir or Madam:

As set forth in the enclosed letter from our attorney, Telescope Fund respectfully requests an expedited determination of its application for tax-exempt status as a section 501(c)(3) charitable organization classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi). Telescope Fund submitted its tax-exemption application to the IRS on April 16, 2021 (Pay.gov tracking ID: 26RPS024; Agency tracking ID: 76097126444).

Expedited handling is necessary to allow Telescope Fund to receive funding essential to its initial operations. [REDACTED] has approved a grant of [REDACTED] (the "Grant") to Telescope Fund to provide general support. As the enclosed letter from [REDACTED] provides, the Grant is contingent on Telescope Fund receiving a ruling or determination letter from the Internal Revenue Service ("IRS") that confirms its status as an organization exempt from federal income tax under sections 501(c)(3) and 509(a)(1). As such, none of the Grant funds will be disbursed until Telescope Fund produces a copy of such ruling or determination letter from the IRS. [REDACTED] Grant is approved for disbursement no later than December 1, 2021. If the IRS has not approved Telescope Fund's tax-exempt status by such date, [REDACTED] will have to reconsider the Grant. For this reason, we respectfully ask the IRS to expedite the processing of its exemption application.

Sincerely,

[REDACTED]

Andrew Schulz  
General Counsel

October 11, 2021

Leslie Payne  
President  
Telescope Fund  
1050 Connecticut Avenue, NW  
Suite 500  
Washington, DC 20036

Re: Contribution to Telescope Fund

Dear Leslie:

████████████████████ has approved a grant of ██████████ (the "Grant") to Telescope Fund to provide general support to Telescope Fund. Telescope Fund may expend or distribute funds consistent with its tax-exempt purposes and only for charitable and educational purposes within the meaning of Sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986, as amended (the "Code").

The Grant is contingent on Telescope Fund receiving a ruling or determination letter from the Internal Revenue Service ("IRS") that confirms its status as an organization exempt from federal income tax under Sections 501(c)(3) and 509(a)(1) of the Code. As such, none of the Grant funds will be disbursed until Telescope Fund produces a copy of such ruling or determination letter from the IRS.

The Grant is approved for disbursement no later than December 1, 2021. If the IRS has not approved Telescope Fund's tax-exempt status by such date, Arabella will have to reconsider the Grant.

Sincerely,

████████████████████

Chief Executive Officer