



Cohen Fund Audit Services, Ltd.  
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May 23, 2013

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

To whom it may concern:

We have read Item 77K of Form N-SAR, dated May 21, 2013 of Davlin Philanthropic Funds and are in agreement with the statements contained therein.

Very truly yours,

*Cohen Fund Audit Services*

COHEN FUND AUDIT SERVICES, LTD.  
Certified Public Accountants

Davlin Philanthropic Funds  
44 River Road, Suite A  
Wayland, MA 01778

May 21, 2013

Change In Auditor Letter Regarding Item 77K of Form N-SAR

(i) On June 27, 2012, the Audit Committee of the Board of Trustees and the full Board of Trustees of Davlin Philanthropic Funds (the "Registrant") appointed BBD, LLP as the Davlin Philanthropic Fund's independent registered public accountants for the fiscal year ending March 31, 2013 following notice by Cohen Fund Audit Services, Ltd. ("Cohen") that it has declined to stand for re-election as the Davlin Philanthropic Fund's independent registered public accountants.

(ii) The reports of Cohen on the financial statements for the fiscal years ended March 31, 2012 and 2011 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principle.

(iii) In connection with the audits for the two most recent fiscal periods and through June 27, 2012, there have been no disagreements between the Registrant and Cohen on any matter of accounting principles, financial statement disclosure, or audit scope, which if not resolved to the satisfaction of Cohen would have caused them to make reference to the disagreement in their report on the financial statements for such years.

(iv) During the two most recent fiscal periods and through June 27, 2012, there have been no reportable events (as defined in Regulation S-K Item 304(a)(1)(v)).

(v) The Registrant has requested that Cohen furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of such letter is or will be filed as Exhibit Q1 to Item 77K.

(vi) During the Registrant's two most recent fiscal periods and through June 27, 2012 the Registrant did not consult with BBD with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Registrant's financial statements, or any other matters or reportable events as set forth in Items 304(a)(1)(iv) and (v) of Regulation S-K.