

Internal Revenue Service

Date: September 15, 2005

BATON ROUGE AREA FOUNDATION
402 N 4TH ST
BATON ROUGE LA 70802

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Alvin Gadd 31-07339
Customer Service Representative

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

72-6030391

Dear Sir or Madam:

This is in response to your request of September 15, 2005, regarding your organization's tax-exempt status.

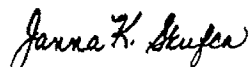
In November 1965 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services



U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

NOV 10 1965

IN REPLY REFER TO
T:R:EO:3-JTC

The Baton Rouge Area Foundation
1100 Louisiana National Bank Building
Baton Rouge, Louisiana

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as a charitable organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. If you accept funds, the use of which are restricted in time or for purposes other than the turning over of the income or principal to organizations described in section 501(c)(3) of the Code, you should submit the information to the District Director for a determination as to whether the particular fund will jeopardize your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code. In this event, you are required to file Form 990-T. You are required to file an annual information return, Form 990-A, which must be filed on or before the 15th day of the fifth month after the close of your annual accounting period which is December 31st.

For those funds which are restricted in the manner indicated above and do not affect your status, you should file a group Form 990-A, attaching a schedule showing the operations of each of the restricted funds.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

The Baton Rouge Area Foundation - 2 -

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director, as should any questions concerning excise, employment or other Federal taxes.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship if any to members, officers, trustees or donors of funds to you, in order that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, Cumulative Bulletin 1956-2, page 306.)

Every exempt organization is required to have an Employer Identification Number, regardless of whether it has any employees. If your organization does not have such a number, your District Director will take steps to see that one is issued to you at an early date.

Your District Director, New Orleans, Louisiana is being advised of this action.

Very truly yours,

Lawrence B. Jerome
Chief, Exempt Organizations Branch