

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: November 23, 2002

DEC 02 2002

Capital Area United Way
700 Laurel St.
Baton Rouge, LA 70802-5634

Person to Contact:
Cassandra E. Jackson 31-07417
Customer Service Representative

Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:
513-263-3756

Federal Identification Number:
72-0447100

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in June 1955 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

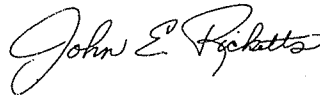
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in black ink that reads "John E. Ricketts". The signature is written in a cursive style with a large, stylized initial "J".

John E. Ricketts, Director, TE/GE
Customer Account Services



INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
NEW ORLEANS, LA.
130 S. Derbigny

IN REPLYING REFER TO:
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JUN 28 1955

United Givers Fund of Greater
Baton Rouge
701 Convention Street
P.O. Box 2349
Baton Rouge, Louisiana

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of Section 501(c)(3) of the 1954 Code, which corresponds to Section 101(6) of the 1939 Code, as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to this office in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990-A, annually, with this office so long as this exemption remains in effect. This form may be obtained from the office of the Internal Revenue Service located in Room 120A, Customhouse Building, New Orleans, Louisiana, and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by Section 170 of the 1954 Code.

Bequests, legacies, devises, or transfers to or for you use are deductible in computing the value of the taxable estate of a decedent for estate tax purposes in the manner and to the extent provided by Sections 2055 and 2102, 2103, and 2106 of the Code. Gifts of property to you are deductible in computing taxable gifts for gift tax purposes in the manner and to the extent provided in Section 2522 of the Code.

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of Section 3121(k) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of Section 3306(c)(8) of such Act.

Your attention is called to the provisions of Section 501(c)(3) of the 1954 Code under which the exemption hereby granted will be revoked if any substantial part of your activities consists of carrying on propoganda, or otherwise attempting to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.

Very truly yours,

Chester A. Uary
Chester A. Uary
District Director