



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
OFFICE OF THE DISTRICT DIRECTOR

New Orleans, Louisiana

September 30, 1960

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Louisiana State University and  
Agricultural and Mechanical College  
University Station  
Baton Rouge, Louisiana

Gentlemen:

Based upon evidence presented you are organized and operated exclusively for educational purposes, and are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954. This exemption is granted regardless of the fact that you also qualify as a wholly-owned State instrumentality and as such are not subject to Federal income tax.

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 to us immediately. Also, under section 6033(a)(2) of the 1954 Code you are not required to file an annual information return, Form 990-A.

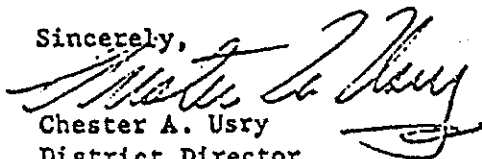
Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 170 of the 1954 Code.

Requests, legacies, devises, or transfers to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 2522 of the 1954 Code.

You are not liable for taxes under the Federal Insurance Contributions Act under section 3121(b)(8) of the 1954 Code. Section 3306(c)(7) provides for your exemption from Federal unemployment tax.

Your exemption under section 501(c)(3) of the 1954 Code will be revoked if any substantial part of your activities consists of carrying on propaganda 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.

Sincerely,

  
Chester A. Usry  
District Director



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248162362  
Apr. 19, 2011 LTR 4168C E0  
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LOUISIANA STATE UNIVERSITY AND  
AGRICULTURAL & MECHANICAL COLLEGE  
LOUISIANA STATE UNIV - BATON ROUGE  
% AMY LONG-PIERRE  
204 THOMAS BOYD HALL  
BATON ROUGE LA 70803-0001



019615

Employer Identification Number: 72-6000848  
Person to Contact: Mr. McQueen  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 08, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in September 1960.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(iv).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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AGRICULTURAL & MECHANICAL COLLEGE  
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BATON ROUGE LA 70803-0001

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

Sincerely yours,



S. A. Martin, Operations Manager  
Accounts Management Operations