

Department of the Treasury

MAY 31 1973

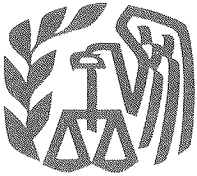
District Director  
Internal Revenue Service

Date:

MAY 28 1973

In reply refer to:

FL-1251, Code 428:BMC  
SEA:EO:73-605



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Louisiana-Pacific Foundation  
1300 S.W. Fifth Avenue  
Portland, Oregon 97201

Purpose: Charitable  
File Returns with Internal Revenue  
Service Center: Philadelphia, Pennsylvania  
Accounting Period Ending: December 31  
Address Inquiries to District  
Director of Internal Revenue: Seattle, Washington

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are a private foundation under section 509(a) of the Code.

You are required to file Form 990-PF, Return of Private Foundation Exempt from Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

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 under sections 2055, 2106, and 2522 of the Code.

Louisiana-Pacific Foundation

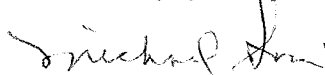
If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,



Michael Sassi  
District Director

cc:  
Gerald A. Froebe  
Attorney at Law  
900 S.W. Fifth Avenue  
Portland, Oregon 97204