

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date:

The Emeril Lagasse Foundation
829 St. Charles Avenue
New Orleans, LA 70130

Employer Identification Number:

42-1536915

Person to Contact - ID Number:

D Gruesser - 0194501

Contact Telephone Number:

513-263-3348

Form 990 Required:

Yes

Dear Sir or Madam:

On March 31, 2010 you notified the Internal Revenue Service of your intent to terminate your foundation status as a private foundation under section 507(b)(1)(B) of the Internal Revenue Code of 1986 and become a public charity. In our letter of August 17, 2010, we stated that you would be treated as a public charity until the expiration of your 60-month advance ruling period.

Based on the information you submitted at the end of the advance ruling period, we determined that you have terminated your private foundation status under the provisions of section 507(b)(1)(B) of the Code. Accordingly, as of April 1, 2010 you have been reclassified as a public charity described in section 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

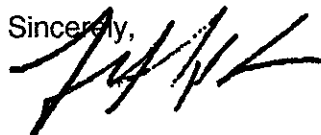
For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, which describes your recordkeeping, reporting, and disclosure requirements.

We have sent a copy of this letter to your representative indicated on Form 2848, Power of Attorney and Declaration of Representative.

Because this letter could help resolve questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,



Director, Exempt Organizations

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