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BOSTON
BOCA RATON
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NEW ORLEANS
PARIS
SÃO PAULO

Robert Rachal
Senior Counsel
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November 6, 2007

VIA UPS OVERNIGHT MAIL

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

Re: 1023 Application of the Faubourg Marigny Improvement Association, EIN # 14-1960410

To Whom it May Concern:

Enclosed please find the completed Form 1023 Application, with all pertinent attached schedules, documents, supplemental responses, and fee payment, of the Faubourg Marigny Improvement Association, EIN # 14-1960410. This application includes the Form 2848 declaration declaring myself to be the designated representative of the Faubourg Marigny Improvement Association. If there are any questions, please do not hesitate to contact me; my address, e-mail and telephone information is included below:

Robert W. Rachal, Esq.
Proskauer Rose, LLP
909 Poydras Street | Suite 1100
New Orleans, LA 70112-4017
V: 504.310.4081 | F: 504.310.2022
rrachal@proskauer.com

Thank you for your consideration of this application.

Sincerely,



Robert Rachal

Cc: Chris Costello, President FMIA (w/attachments)



**FAUBOURG MARIIGNY
IMPROVEMENT ASSOCIATION**
P.O. BOX 770080
NEW ORLEANS, LA 70117-0080

0930



DATE 4/6/07

14-91650

PAY TO THE ORDER OF

U.S. Treasury

\$ 750⁰⁰

DOLLARS



HIBERNIA NATIONAL BANK
NEW ORLEANS, LA

For handdeli jobs only

FOR ETN: 14-1960410 Facm 1023444

⑆0000930⑆ ⑆065000090⑆ ⑆1203395 ⑆⑆

[Signature]

PROSKAUER ROSE LLP

LL&E Tower
909 Poydras Street, Suite 1100
New Orleans, LA 70112-4017

1023 Application

Fauborg Marigny Improvement Ass'n

ETN-14.1960410

Use Fee

Payment

**Application for Recognition of Exemption
 Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

| | | | |
|---|------------|---|--|
| 1 Full name of organization (exactly as it appears in your organizing document) | | 2 c/o Name (if applicable) | |
| Faubourg Marigny Improvement Association | | | |
| 3 Mailing address (Number and street) (see instructions) | Room/Suite | 4 Employer Identification Number (EIN) | |
| Post Office Box 770080 | | 14-1960410 | |
| City or town, state or country, and ZIP + 4 | | 5 Month the annual accounting period ends (01 - 12) | |
| New Orleans, LA 70177 | | 12 | |
| 6 Primary contact (officer, director, trustee, or authorized representative) | | b Phone: 504-310-4081 | |
| a Name: Robert Rachal (authorized representative) | | c Fax: (optional) 504-310-2022 | |
| 7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative. | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| 8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| 9a Organization's website: www.faubourgmarigny.org | | | |
| b Organization's email: (optional) info@faubourgmarigny.com | | | |
| 10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| 11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) | | 08 / 30 / 1972 | |
| 12 Were you formed under the laws of a foreign country? If "Yes," state the country. | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. **Yes** **No**
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. **Yes** **No**
- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. **Yes** **No**
- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. **Yes** **No**
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust. **Yes** **No**
- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. **Yes** **No**

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): **Page 3, Article III, Paragraph A**
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. **Page 8, Article XIV, Paragraph B**
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state:

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

| Name | Title | Mailing address | Compensation amount (annual actual or estimated) |
|----------------|----------------|--|--|
| Chris Costello | President | 2408 Chartres Street New Orleans, LA 70117 | none |
| Reg Medellin | Vice President | 2116 Dectaur Street New Orleans, LA 70116 | none |
| Leigh Crawford | Secretary | 930 Elysian Fields Avenue New Orleans, LA 70117 | none |
| Brian Frye | Treasurer | 2101 Burgundy, No. 1 New Orleans, LA 70116 | none |
| | | | |

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

| Name | Title | Mailing address | Compensation amount (annual actual or estimated) |
|------|-------|-----------------|--|
| None | | | |
| | | | |
| | | | |
| | | | |
| | | | |

c List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

| Name | Title | Mailing address | Compensation amount (annual actual or estimated) |
|------|-------|-----------------|--|
| None | | | |
| | | | |
| | | | |
| | | | |
| | | | |

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

2a Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**? If "Yes," identify the individuals and explain the relationship. Yes No

b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. Yes No

c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

b Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. Yes No

4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No
- b** Do you or will you approve compensation arrangements in advance of paying compensation? Yes No
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? Yes No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- d** Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? **Yes** **No**
- e** Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. **Yes** **No**
- f** Do you or will you record in writing both the information on which you relied to base your decision and its source? **Yes** **No**
- g** If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.
-
- 5a** Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. **Yes** **No**
- b** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?
- Note:** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.
-
- 6a** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. **Yes** **No**
- b** Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. **Yes** **No**
-
- 7a** Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. **Yes** **No**
- b** Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. **Yes** **No**
-
- 8a** Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. **Yes** **No**
- b** Describe any written or oral arrangements that you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f** Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.
-
- 9a** Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. **Yes** **No**

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. Yes No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. Yes No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. Yes No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. Yes No

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1 Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. Yes No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. Yes No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. (See instructions.)

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. Yes No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. Yes No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. Yes No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. Yes No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. Yes No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

- 4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) **Yes** **No**
- mail solicitations phone solicitations
 email solicitations accept donations on your website
 personal solicitations receive donations from another organization's website
 vehicle, boat, plane, or similar donations government grant solicitations
 foundation grant solicitations Other
- Attach a description of each fundraising program.
- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**
-
- 5** Are you **affiliated** with a governmental unit? If "Yes," explain. **Yes** **No**
-
- 6a** Do you or will you engage in **economic development**? If "Yes," describe your program. **Yes** **No**
- b** Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.
-
- 7a** Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**
- b** Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**
- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.
-
- 8** Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. **Yes** **No**
-
- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. **Yes** **No**
- b** Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- c** Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
- d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**
-
- 10** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. **Yes** **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. **Yes** **No**
-
- 12a** Do you or will you operate in a **foreign country or countries?** If "Yes," answer lines 12b through 12d. If "No," go to line 13a. **Yes** **No**
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. **Yes** **No**
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. **Yes** **No**
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i)** Do you require an application form? If "Yes," attach a copy of the form. **Yes** **No**
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. **Yes** **No**
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. **Yes** **No**
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. **Yes** **No**
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. **Yes** **No**
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. **Yes** **No**
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. **Yes** **No**

Part VIII Your Specific Activities (Continued)

- | | | | |
|-----------|--|-------------------------------------|---|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

| Type of revenue or expense | Current tax year | 3 prior tax years or 2 succeeding tax years | | | (e) Provide Total for (a) through (d) | |
|----------------------------|---|---|---|---|---------------------------------------|--|
| | (a) From <u>1/2006</u> To <u>12/2006</u> | (b) From <u>1/2005</u> To <u>12/2005</u> | (c) From <u>1/2004</u> To <u>12/2004</u> | (d) From <u>1/2003</u> To <u>12/2003</u> | | |
| Revenues | 1 Gifts, grants, and contributions received (do not include unusual grants) | \$14,000 | 0 | 0 | 0 | |
| | 2 Membership fees received | \$3,870 | \$1,590 | \$3,366 | \$4,216 | |
| | 3 Gross investment income | 0 | 0 | 0 | 0 | |
| | 4 Net unrelated business income | 0 | 0 | 0 | 0 | |
| | 5 Taxes levied for your benefit | 0 | 0 | 0 | 0 | |
| | 6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge) | 0 | 0 | 0 | 0 | |
| | 7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list) | 0 | 0 | 0 | 0 | |
| | 8 Total of lines 1 through 7 | \$17,870 | \$1,590 | \$3,366 | \$4,216 | |
| | 9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list) | \$14,725 | \$7,210 | \$7,676 | \$9,504 | |
| | 10 Total of lines 8 and 9 | \$32,595 | \$8,800 | \$11,042 | \$13,720 | |
| | 11 Net gain or loss on sale of capital assets (attach schedule and see instructions) | 0 | 0 | 0 | 0 | |
| | 12 Unusual grants | 0 | 0 | 0 | 0 | |
| | 13 Total Revenue Add lines 10 through 12 | \$32,595 | \$8,800 | \$11,042 | \$13,720 | |
| Expenses | 14 Fundraising expenses | 0 | 0 | 0 | 0 | |
| | 15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list) | 0 | 0 | 0 | 0 | |
| | 16 Disbursements to or for the benefit of members (attach an itemized list) | 0 | 0 | 0 | 0 | |
| | 17 Compensation of officers, directors, and trustees | 0 | 0 | 0 | 0 | |
| | 18 Other salaries and wages | 0 | 0 | 0 | 0 | |
| | 19 Interest expense | 0 | 0 | 0 | 0 | |
| | 20 Occupancy (rent, utilities, etc.) | 0 | 0 | 0 | 0 | |
| | 21 Depreciation and depletion | 0 | 0 | 0 | 0 | |
| | 22 Professional fees | 0 | 0 | 0 | 0 | |
| | 23 Any expense not otherwise classified, such as program services (attach itemized list) | \$16,612 | \$5,178 | \$12,553 | \$7,690 | |
| | 24 Total Expenses Add lines 14 through 23 | \$16,612 | \$5,178 | \$12,553 | \$7,690 | |

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

Year End: **2006**

(Whole dollars)

| Assets | | |
|------------------------------------|---|---|
| 1 | Cash | 1 \$31,094 |
| 2 | Accounts receivable, net | 2 |
| 3 | Inventories | 3 |
| 4 | Bonds and notes receivable (attach an itemized list) | 4 |
| 5 | Corporate stocks (attach an itemized list) | 5 |
| 6 | Loans receivable (attach an itemized list) | 6 |
| 7 | Other investments (attach an itemized list) | 7 |
| 8 | Depreciable and depletable assets (attach an itemized list) | 8 |
| 9 | Land | 9 |
| 10 | Other assets (attach an itemized list) | 10 |
| 11 | Total Assets (add lines 1 through 10) | 11 \$31,094 |
| Liabilities | | |
| 12 | Accounts payable | 12 |
| 13 | Contributions, gifts, grants, etc. payable | 13 |
| 14 | Mortgages and notes payable (attach an itemized list) | 14 |
| 15 | Other liabilities (attach an itemized list) | 15 |
| 16 | Total Liabilities (add lines 12 through 15) | 16 0 |
| Fund Balances or Net Assets | | |
| 17 | Total fund balances or net assets | 17 \$31,094 |
| 18 | Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17) | 18 |
| 19 | Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. Yes No
- b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes No
- 3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes No
- 4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? Yes No
- 5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

 - a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
 - b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B.
 - c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
 - d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

.....
(Signature of Officer, Director, Trustee, or other authorized official)

.....
(Type or print name of signer)

.....
(Date)

.....
(Type or print title or authority of signer)

For IRS Use Only

.....
IRS Director, Exempt Organizations

.....
(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).

- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. _____
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

- 7** Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No

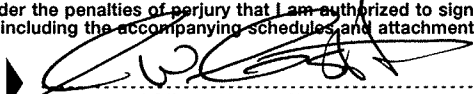
Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? Yes No
 If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).
 If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change).

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here


 (Signature of Officer, Director, Trustee, or other authorized official)

Chris Costello

(Type or print name of signer)

4/6/07
 (Date)

President

(Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation

Schedule E is intended to determine whether you are eligible for tax exemption under section 501(c)(3) from the postmark date of your application or from your date of incorporation or formation, whichever is earlier. If you are not eligible for tax exemption under section 501(c)(3) from your date of incorporation or formation, Schedule E is also intended to determine whether you are eligible for tax exemption under section 501(c)(4) for the period between your date of incorporation or formation and the postmark date of your application.

- | | | |
|-----------|---|---|
| 1 | Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 2a | Are you a public charity with annual gross receipts that are normally \$5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b | If your gross receipts were normally more than \$5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than \$5,000? If "Yes," stop here. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 3a | Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b | If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| c | If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4 | Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 5 | If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6, 7, or 8. If "No," go to line 6a. | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 6a | If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | Note. Be sure your ruling eligibility agrees with your answer to Part X, line 6. | |
| b | Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below. | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation (Continued)

7 Complete this item only if you answered "Yes" to line 6b. Include projected revenue for the first two full years following the current tax year.

| Type of Revenue | Projected revenue for 2 years following current tax year | | |
|--|--|----------------------|-----------|
| | (a) From To | (b) From To | (c) Total |
| 1 Gifts, grants, and contributions received (do not include unusual grants) | | | |
| 2 Membership fees received | | | |
| 3 Gross investment income | | | |
| 4 Net unrelated business income | | | |
| 5 Taxes levied for your benefit | | | |
| 6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge) | | | |
| 7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list) | | | |
| 8 Total of lines 1 through 7 | | | |
| 9 Gross receipts from admissions, merchandise sold, or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list) | | | |
| 10 Total of lines 8 and 9 | | | |
| 11 Net gain or loss on sale of capital assets (attach an itemized list) | | | |
| 12 Unusual grants | | | |
| 13 Total revenue. Add lines 10 through 12 | | | |

8 According to your answers, you are only eligible for tax exemption under section 501(c)(3) from the postmark date of your application. However, you may be eligible for tax exemption under section 501(c)(4) from your date of formation to the postmark date of the Form 1023. Tax exemption under section 501(c)(4) allows exemption from federal income tax, but generally not deductibility of contributions under Code section 170. Check the box at right if you want us to treat this as a request for exemption under 501(c)(4) from your date of formation to the postmark date.

▶

Attach a completed Page 1 of Form 1024, Application for Recognition of Exemption Under Section 501(a), to this application.

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

| | | |
|---|---|---|
| Taxpayer name(s) and address Faubourg Marigny Improvement Association P.O. Box 770080 New Orleans, LA 70177 | Social security number(s) _____ _____ _____ | Employer identification number 14 : 1960410 Plan number (if applicable) (504) 710-8789 |
|---|---|---|

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

| | |
|--|--|
| Name and address Robert Rachal, Esq. Proskauer Rose, LLP 909 Poydras St., Suite 1100; New Orleans, LA 70112-4017 | CAF No. None Telephone No. 504-310-4081 Fax No. 504-310-2022 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Name and address | CAF No. Telephone No. Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Name and address | CAF No. Telephone No. Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

| Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3) | Tax Form Number (1040, 941, 720, etc.) | Year(s) or Period(s) (see the instructions for line 3) |
|--|---|---|
| Application for Recognition of Exemption | 1023 | Through 2008-12 |
| | | |
| | | |

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific uses not recorded on CAF.**

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

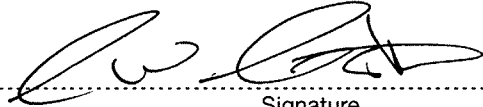
- a If you also want the second representative listed to receive a copy of notices and communications, check this box
- b If you do not want any notices or communications sent to your representative(s), check this box

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here.

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

| | | |
|---|---|--|
|  _____ Signature | _____ Date | _____ President Title (if applicable) |
| Chris Costello _____ Print Name | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> _____ PIN Number | Faubourg Marigny Improvement Association _____ Print name of taxpayer from line 1 if other than individual |
| _____ Signature | _____ Date | _____ Title (if applicable) |
| _____ Print Name | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> _____ PIN Number | |

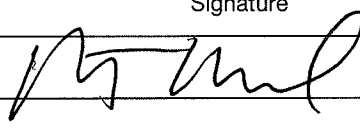
Part II Declaration of Representative

Caution: *Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.*

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

| Designation—Insert above letter (a-h) | Jurisdiction (state) or identification | Signature | Date |
|---------------------------------------|--|--|--------------|
| a | LA |  | Nov. 6, 2007 |
| | | | |
| | | | |

Part I - Question 10, Information Returns

The Faubourg Marigny Improvement Association (FMIA) has not been required to file an information return (Form 990 or Form 990-EZ) because its income fell below the threshold requirement for filing.

Part IV – Narrative Description of FMIA’s Past, Present, and Planned Activities

FMIA is the organization dedicated to preserving and improving the National Historic District, Faubourg Marigny. Faubourg Marigny is a Creole Faubourg of New Orleans, which began development in 1805 when Bernard de Marigny subdivided his plantation next to the French Quarter and begin selling lots. Marigny developed rapidly over the first half of the nineteenth century, including through a substantial influx in the early 1800’s of French settlers and free people of color from what was then Santa Domingue (now Haiti), and later from German and Irish immigrants. Despite challenges in the first half of the twentieth century, the buildings, consisting of an architectural mix of creole cottages and townhouses and other nineteenth century designs, and the scale of the neighborhood remained intact, and helped poise the neighborhood for revival.

By the early 1970’s, a group of young professionals had moved into Marigny, and became dedicated to its preservation and improvement. Marigny has also benefited from a large influx of artists and musicians, many of whom were priced out of the French Quarter. This has led to a renaissance of music clubs, art studios, and art markets within Marigny. However, when a large out-of-scale building went up next to Washington Square, residents realized that unless steps were quickly taken this intact nineteenth century neighborhood would be destroyed. Vital to the preservation effort was rezoning the neighborhood to protect the built environment and prevent new construction of out of scale or otherwise inappropriate buildings. The young professionals and other supporters formed FMIA in 1972. The stated purpose of FMIA was first outlined in the 1972 articles of incorporation for this nonprofit organization, which consist of protecting, maintaining and supporting the physical, cultural, architectural and historical values of the Faubourg Marigny, and to secure adequate enforcement of city and state laws affecting or pertaining to it. FMIA was formed and is operated as an all volunteer, membership run organization, with membership open to anyone who has an interest in the preservation and improvement of Marigny. Voting members are those who live or own property or a business within Marigny’s National Historic District boundaries. The Board of Directors is elected by the membership, while the officers are selected from the members of the Board. Directors and officers serve without compensation. The principal sources of FMIA’s funding are from the general public, and have included membership fees (currently set at \$15 a year individual; \$20 a year household), and home tour and walking tour sales.

In response to the addition of the large out-of-scale building and to other threats to the cultural and architectural integrity of Faubourg Marigny, FMIA begin working with the city to create the Historic Marigny Zoning (HMZ), which was adopted in 1974. The FMIA continued its efforts to protect the built environment by having the Faubourg Marigny put on the Historic Registers of

the city, the state and the federal government. Members worked with the local Historic District Landmark Commission (HDLC) to cite those persons who would allow their property to fall into such a state of disrepair that demolition might have to be considered, what is called demolition by neglect. Workshops were organized to teach residents how to protect and repair their homes, and how to take advantage of tax credits. The Marigny became better protected through zoning and historic register rules allowing members to turn their attention to other aspects of preservation. Some focused on cleaning up the neighborhood, and yearly intensive cleanups were organized. Members became concerned about crime and Neighborhood Watch was instituted. At one time a Marigny Security Patrol was put in place.

Annual FMIA home tours began in 1974 and have been held each year in the spring ever since. From six to eight homes are on the tour each year and educate attendees on the importance of preservation and history of the local culture and architecture. FMIA puts on this event, which is held in New Orleans, Louisiana, takes about 15% of the organization's time, and is funded by membership dues, advertising space in the brochure, and ticket sales.

The FMIA has sponsored Christmas Caroling in Washington Square Park each December since 1996 which helps build a sense of community and showcases the musical and artistic talent within the neighborhood and city. FMIA puts on this event, which is held in New Orleans, Louisiana, takes about 8% of the organization's time, and is funded by membership dues, advertising space in the brochure, and ticket sales.

Most recently, the FMIA has organized a fall walking tour where attendees are educated on the history of the neighborhood which includes the colorful history of the founder Bernard Marigny. FMIA puts on this event, which is held in New Orleans, Louisiana, takes about 11% of the organization's time, and is funded by membership dues, advertising space in the brochure, and ticket sales.

FMIA board members hear zoning issues, help residents through the maze of city regulations for all sorts of issues, mediate disputes, and peruse the official city journal to alert residents to anything that might impact the neighborhood. Potluck suppers are held for the general membership each month as a way to bring neighbors together, and to share information that may affect residents. A monthly newsletter brings members written documentation of what happens at the Board meetings (which are open to the public) as well as topics of particular interest to Marigny residents. FMIA conducts these activities, which are held in New Orleans, Louisiana, take about 31% of the organization's time, and is funded by membership dues and monies made on the previous mentioned events.

In addition to the above, FMIA creates or supports various other programs to further its mission of preserving and improving the physical, cultural, architectural, and historical values of the Faubourg Marigny. These are listed below. The need for preexisting programs (particularly zoning related ones), and for the programs listed below has increased dramatically after Katrina (August 29, 2005). FMIA conducts or supports these activities, which are held in New Orleans, Louisiana, take about 35% of the organization's time, and are funded by membership dues, monies made on the previously mentioned events, and direct public support.

1. ReLeaf Marigny – FMIA provides coordination of funding and labor to plant trees in front of people’s homes.
2. Light the Marigny – FMIA provides coordination and labor to add photosensors to outside lights on people’s homes.
3. Music in the Park – FMIA provides coordination and advertising of events in the park and secure funding to create jobs for local musicians to play music.
4. Soccer Nino’s – FMIA secures funding and provide advertising for youth soccer camp.
5. Art in the Park – FMIA provides coordination and advertising of art markets in the park to provide a safe and secure venue for local artists and craftspeople to showcase and sell their wares.
6. Information Source – FMIA provides information on the unique zoning of our neighborhood and counsel residents, property and business owners on the proper procedures to attain their desired goals for their property.
7. Community Liaison – FMIA helps guide residents, property and business owners through the maze of city departments to obtain proper licensing.
8. Community Meetings – FMIA hosts community meetings 10 times a year to inform people of current issues and update them on past issues that affect the neighborhood.
9. Friends of Washington Square Park – FMIA provides coordination of projects and secures funding to maintain the neighborhood’s park and make necessary repairs.
10. Save Our Trees – FMIA provides coordination and secure funding to maintain the live oak trees in the neighborhood’s park.
11. Meet the Neighbors – FMIA provides coordination of this program whose purpose is to engage the 21-30 age group in the Marigny, while also providing a social event for residents to interact and to support the Marigny’s local bars and coffee shops.

FMIA’s program activities further the following charitable purposes:

- **Combating community deterioration:** Fighting and rectifying blight and inappropriate development in or abutting the National Historic District of the Faubourg Marigny; assisting in the development of zoning and other master plans for this National Historic District; providing information sources and community liaison to help residents and businesses navigate and comply with applicable zoning and other laws. Current additional post-Katrina work includes, pursuant to request from City agencies, developing a catalogue of blighted buildings; supporting and facilitating the replanting trees, many of which were lost from Katrina.

- **Advancement of education.** Through home tours, walking tours, newsletters, its website, festivals and art markets, FMIA educates on the history and culture of Marigny, and the architecture of the historic buildings within and history of Marigny.
- **Maintenance of public works.** Assist in the maintenance and improvement of Washington Square Park, including post-Katrina raising funds to upgrade and replace the playground equipment in this public park, and to maintain the live oak trees in the park.
- **Lessening the burdens of government.** Directly assist by undertaking the maintenance and improvement of Washington Square. Directly assist by assisting in the development of zoning and other master planning documents adopted or to be adopted by the appropriate city agency, including district planning post-Katrina as part of various projects. Indirectly assist by assisting the Historic District Landmarks Commission, the City Planning Commission, the Board of Zoning Adjustments, and other city agencies in working with homeowners, businesses and developers to foster renovations, businesses and economic development consistent with the history, culture and needs of this National Historic District.
- **Elimination of prejudice and discrimination.** Combat barriers that operate to discriminate against any historically disadvantaged group.
- **Combating juvenile delinquency and lessening neighborhood tensions.** Support or operate programs that fight crime; provide activities, e.g., post-Katrina implantation of a summer soccer program, in which all juveniles could participate.

Part V- Question 3a, Qualifications and Duties of Officers

FMIA has operated as an all-volunteer organization, in which its members, officers and directors donate their time to the organization without compensation. The directors are elected by and from the membership; the officers are selected by and must be a director. The directors include architects who teach on and are leaders in the field of historic preservation. The officers are typically long-standing members of FMIA and residents of the Marigny who have extensive experience in FMIA's preservation mission and knowledge of the needs of this National Historic District.

Chris Costello, President.

Mr. Costello's duties as President of the FMIA include presiding at the Board and General meetings, representing the association to the public and making sure the association conforms to the Articles of Incorporation and Bylaws.

The time spent on these duties varies, and it typically at least 5-10 hours a week

Mr. Costello is a long-standing member of FMIA and resident of the Marigny who has extensive experience in FMIA's preservation mission and knowledge of the needs of Marigny. Mr. Costello's additional qualifications and experience include being CFO of a small public relations firm.

Reg Medellin, Vice President

Ms. Medellin's duties as Vice President of the FMIA include serving in the absence of the president, ex-officio member of all committees and coordinates and monitors their activities and parliamentarian.

The time spent on these duties is typically at least 5 hours a week.

Ms. Medellin is a long-standing member of FMIA and resident of the Marigny who has extensive experience in FMIA's preservation mission and knowledge of the needs of Marigny. Ms. Medellin's additional qualifications and experience include owning and running a Bed & Breakfast.

Leigh Crawford, Secretary

Ms. Crawford's duties as Secretary of the FMIA include reading and responding to all correspondence.

The time spent on these duties is typically at least 2 hours a week.

Ms. Crawford is a long-standing member of FMIA and resident of the Marigny who has extensive experience in FMIA's preservation mission and knowledge of the needs of Marigny. Ms. Crawford additional qualifications and experience include owning and running a Bed & Breakfast.

Brain Frye, Treasurer

Mr. Frye's duties as President of the FMIA include collecting all revenue, make authorized disbursements and present financial reports at all Board meetings.

The time spent on these duties is typically at least 2 hours a week.

Mr. Frye is a long-standing member of FMIA and resident of the Marigny who has extensive experience in FMIA's preservation mission and knowledge of the needs of Marigny. Mr. Frye's additional qualifications and experience include being a Support Representative for Cox Communication.

Part V – Question 4, Compensation

Although FMIA operates as a volunteer organization, in which its members, officers, and directors donate their time to the organization without compensation, FMIA has adopted the model Conflict of Interest Policy suggested by the IRS in Appendix A to the Form 1023 Instructions. A copy of the adopted policy is included in the documents submitted with this 1023 application.

Part V – Question 5, Conflict of Interest Policy

Although FMIA operates as a volunteer organization, in which its members, officers, and directors donate their time to the organization without compensation, FMIA has adopted the model Conflict of Interest Policy suggested by the IRS in Appendix A to the Form 1023 Instructions. A copy of the adopted policy is included in the documents submitted with this 1023 application. The requirement of maintaining a Conflict of Interest Policy was added to FMIA's restated Articles of Incorporation; these restated articles along with the Conflict of Interest Policy were approved by a vote of the membership and of the Board.

Because of the nature of FMIA's mission and duties, additional prophylactic provisions were added to the IRS's model policy to ensure disclosure and recusal when any interested person has a significant financial or business interest that may be impacted by a position taken by the FMIA, e.g., on zoning issues. These additional provisions are incorporated in Article II.2.D and III.3.E of FMIA's Conflict of Interest Policy.

Part VI – Question 1, Provision of Goods, Services, or Funds

FMIA's mission is to preserve and improve the National Historic District, the Faubourg Marigny. FMIA's various program activities include maintaining and improving the public park, Washington Square, and zoning and related work on maintaining Marigny's historical and cultural character, benefits all people who visit the Faubourg Marigny, as well as those who live and work in the Historic District.

FMIA also conducts home tours, which for a small fee educate the public on the cultural and architectural significance of Marigny. The tours are marketed to and made available to the general public. The newsletter is distributed to FMIA's members; copies are also typically distributed to coffee houses and other local business in Marigny and is posted on FMIA's website. FMIA's website, www.faubourgmarigny.org, is accessible to the general public, and educates on, e.g., the history of Marigny and its architecture, and current events and activities significant to the preservation and improvement of Marigny.

Part VI – Question 2, Limitation on Provision of Goods, Services, or Funds

The limitation, if any, on certain programs is that the person applying must live within the designated boundaries as outlined in the organization's Article of Incorporation. For example, programs 1,2,6 & 7 described in the narrative in Part IV are for members only, while 3,4,5,8,9 & 10 are open to any interested person. Whether a program is limited depends on whether the limitation is needed to further the charitable purposes of FMIA in light of the limited resources available to FMIA.

Part VIII – Question 2 Re Lobbying Activities

Because its mission is to preserve and improve a National Historic District, the Faubourg Marigny, FMIA periodically becomes involved in zoning and related land use and historic preservation matters that come before the City Council of New Orleans. FMIA typically undertakes these activities through the volunteer efforts of its members, officers, and directors; the City Council and/or the applicable council member will also directly ask for input from FMIA on issues affecting Marigny. There are no or negligible expenditures on this legislative activity; the time expended is typically the member's, officer's, or director's personal time. For FMIA as an organization, time spent on this legislative activity varies based on what is on the City Council's agenda that impacts Marigny, and typically occupies less than 10% of FMIA's total activities.

FMIA is electing to have its legislative activities measured by expenditures, and a Form 5768 election is included in FMIA's Form 1023 application materials.

Part VIII – Question 4 re Fundraising

Part a – FMIA has traditionally raised funds through two principal activities: Home tours and membership fees (currently \$15 individual and \$20 household). These are marketed through e-mail solicitations to those signed up to the organization's list service, and mail through FMIA's newsletter. FMIA also acquires income from selling advertising space to Marigny neighborhood businesses in its newsletter.

Post Katrina, to meet the greater needs of Marigny, and the corresponding expansion of FMIA's role in Marigny's preservation and development, FMIA has started and/or intends to expand its fund raising efforts. These efforts have included (i) soliciting donations to fund improvement and replacement of playground equipment at Washington Square; (ii) accepting a grant to fund a summer soccer program for Marigny youth. Future planned activities include grant writing to acquire grants from foundation and/or government to fund projects for neighborhood planning and appropriate redevelopment of unused and/or blighted property.

Part d – FMIA concentrates its fundraising in Orleans Parish, Louisiana. Through the volunteer efforts of its members, officers, and directors, FMIA conducts its fundraising

