INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date:

OCT 0 6 2009

ARISE ACADEMY 3819 SAINT CLAUDE AVENUE NEW ORLEANS, LA 70117

Employer Identification Number: 26-3240588 DLN: 17053311308038 Contact Person: JOANNA YAWNEY ID# 95078 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Public Charity Status: 170(b)(1)(A)(ii) Form 990 Required: Yes Effective Date of Exemption: August 7, 2008 Contribution Deductibility:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Addendum Applies:

Yes

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

ARISE ACADEMY

Sincerely,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Publication 4221-PC

ARISE ACADEMY

INFORMATION FOR CHARTER SCHOOLS

You are not subject to the specific publishing requirements of Revenue Procedure 75-50, 1975-2 C.B., page 587, as long as you are operating under a contract with the local government. If your method of operation changes to the extent that your charter is terminated, cancelled, or not renewed, you should notify us. You will also be required to comply with Revenue Procedure 75-50.