Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , and ending

G Check all that apply: [ ] Initial return [ ] Initial return of a former public charity [ ] Final return [ ] Amended return [ ] Address change [ ] Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation: THE EMERIL LAGASSE FOUNDATION

Number and street (or P O box number if mail is not delivered to street address) / Room/suite: 829 ST. CHARLES AVE.

City or town, state, and ZIP code: NEW ORLEANS, LA 70130

A Employer identification number: 42-1536915

B Telephone number: (504) 524-4241

C If exemption application is pending, check here ▶ [ ]

D 1. Foreign organizations, check here ▶ [ ]
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ [ ]

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ [ ]

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ [ ]

H Check type of organization: [X] Section 501(c)(3) exempt private foundation [ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶$ 4,455,696.

J Accounting method: [ ] Cash [X] Accrual [ ] Other (specify) (Part I, column (d) must be on cash basis.)

Part I **Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	197,065.		N/A	
	2 Check ▶ [ ] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	66,593.	66,593.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	<177,631.>			
	b Gross sales price for all assets on line 6a 726,363.				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income	1,096,935.	18.		STATEMENT 2
	12 Total. Add lines 1 through 11	1,182,962.	66,611.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages	182,456.	0.		0.
	15 Pension plans, employee benefits	18,222.	0.		0.
	16a Legal fees STMT 3	56,017.	0.		0.
	b Accounting fees STMT 4	2,400.	0.		0.
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 5	14,617.	0.		0.
	19 Depreciation and depletion	733.	0.		
	20 Occupancy				
	21 Travel, conferences, and meetings	2,874.	0.		0.
	22 Printing and publications				
	23 Other expenses STMT 6	50,602.	18,330.		0.
	24 Total operating and administrative expenses. Add lines 13 through 23	327,921.	18,330.		0.
	25 Contributions, gifts, grants paid	523,990.			523,990.
	26 Total expenses and disbursements. Add lines 24 and 25	851,911.	18,330.		523,990.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	331,051.			
	b Net investment income (if negative, enter -0-)		48,281.		
	c Adjusted net income (if negative, enter -0-)			N/A	

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Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	1,184,093.	4,212,592.	4,212,592.
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶ 230,791.			
	Less. allowance for doubtful accounts ▶	171,400.	230,791.	230,791.
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U S and state government obligations			
	b Investments - corporate stock	2,188,069.		
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other	1,045.		
	14 Land, buildings, and equipment basis ▶ 6,379.			
	Less: accumulated depreciation STMT 7 ▶ 5,337.	1,775.	1,042.	1,042.
	15 Other assets (describe ▶)	60,844.	11,271.	11,271.
	16 Total assets (to be completed by all filers)	3,607,226.	4,455,696.	4,455,696.
Liabilities	17 Accounts payable and accrued expenses	145,620.	157,633.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ STATEMENT 8)	9,334.	12,132.	
	23 Total liabilities (add lines 17 through 22)	154,954.	169,765.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted	3,452,272.	4,285,931.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [ ] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances	3,452,272.	4,285,931.	
	31 Total liabilities and net assets/fund balances	3,607,226.	4,455,696.	

Part III **Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	3,452,272.
2	Enter amount from Part I, line 27a	2	331,051.
3	Other increases not included in line 2 (itemize) ▶ UNREALIZED GAIN ON INVESTMENTS	3	502,608.
4	Add lines 1, 2, and 3	4	4,285,931.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	4,285,931.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a				
b	SEE ATTACHED STATEMENTS			
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e	726,363.		903,994.	<177,631.>

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
d				
e				<177,631.>

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7 }	2	<177,631.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8	3	N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	1,223,975.	3,424,224.	.357446
2007	951,439.	3,113,537.	.305581
2006	526,567.	2,119,362.	.248455
2005	10,250.	716,147.	.014313
2004	60,750.	366,308.	.165844

2 Total of line 1, column (d)	2	1.091639
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.218328
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	3,151,397.
5 Multiply line 4 by line 3	5	688,038.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	483.
7 Add lines 5 and 6	7	688,521.
8 Enter qualifying distributions from Part XII, line 4	8	523,990.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter ________ (attach copy of letter if necessary-see instructions)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	966.
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			2	0.
3	Add lines 1 and 2			3	966.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	0.
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	966.
6	Credits/Payments				
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	231.		
b	Exempt foreign organizations - tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c	500.		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments. Add lines 6a through 6d			7	731.
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	9.
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	244.
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	
11	Enter the amount of line 10 to be **Credited to 2010 estimated tax** ▶		Refunded ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
	If the answer is "Yes" to **1a** *or* **1b**, *attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ LA			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ EMERIL.ORG

14 The books are in care of ▶ CAROL RIPLEY Telephone no ▶ (504) 524-4241

Located at ▶ 829 ST. CHARLES AVE., NEW ORLEANS, LA ZIP+4 ▶ 70130

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 | N/A

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

				Yes	No
1a	During the year did the foundation (either directly or indirectly)				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☒ Yes ☐ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?		1b		X
	Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))				
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____				
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions)	N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ ____, ____, ____, ____				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2009 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)*	N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc, organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? N/A | 5b |

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 6b | No: X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? N/A | 7b |

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
KRISTIN SHANNON - 829 ST CHARLES AVE, NEW ORLEANS, LA 70130	EXECUTIVE DIRECTOR 40.00	89,604.	0.	0.
ANTONIA KELLER - 829 ST CHARLES AVE, NEW ORLEANS, LA 70130	EVENTS MANAGER 40.00	51,803.	0.	0.

Total number of other employees paid over $50,000 ▶ 1

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 ▶	0.

Part X **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes			
a	Average monthly fair market value of securities		1a	2,332,663.
b	Average of monthly cash balances		1b	866,725.
c	Fair market value of all other assets		1c	
d	**Total** (add lines 1a, b, and c)		1d	3,199,388.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.		
2	Acquisition indebtedness applicable to line 1 assets		2	0.
3	Subtract line 2 from line 1d		3	3,199,388.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	47,991.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	3,151,397.
6	**Minimum investment return.** Enter 5% of line 5		6	157,570.

Part XI **Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6		1	157,570.
2a	Tax on investment income for 2009 from Part VI, line 5	2a 966.		
b	Income tax for 2009 (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b		2c	966.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	156,604.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	156,604.
6	Deduction from distributable amount (see instructions)		6	0.
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1		7	156,604.

Part XII **Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes		
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	523,990.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	523,990.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	523,990.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				156,604.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years ______ , ______ , ______		0.		
3 Excess distributions carryover, if any, to 2009				
a From 2004 42,435.				
b From 2005 58,858.				
c From 2006 420,865.				
d From 2007 797,278.				
e From 2008 1,053,954.				
f Total of lines 3a through e	2,373,390.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 523,990.				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				156,604.
e Remaining amount distributed out of corpus	367,386.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	2,740,776.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	42,435.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	2,698,341.			
10 Analysis of line 9				
a Excess from 2005 58,858.				
b Excess from 2006 420,865.				
c Excess from 2007 797,278.				
d Excess from 2008 1,053,954.				
e Excess from 2009 367,386.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon a "Assets" alternative test - enter (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year-see the instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

EMERIL J. LAGASSE III

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ▶ ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number of the person to whom applications should be addressed.

NOT APPLICABLE

b The form in which applications should be submitted and information and materials they should include

NOT APPLICABLE

c Any submission deadlines

NOT APPLICABLE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

NOT APPLICABLE

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SEE STATEMENT 10				
Total			▶ 3a	523,990.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	66,593.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	18.	
8 Gain or (loss) from sales of assets other than inventory			14	<177,631.>	
9 Net income or (loss) from special events			01	1,096,917.	
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0.		985,897.	0.

13 Total. Add line 12, columns (b), (d), and (e) .... 13 985,897.

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes)

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

Emeril Lagasse | 11-11-10 | CHAIRMAN

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's signature	Kathleen J Parker CPA	Date 11/11/10	Check if self-employed ☐	Preparer's identifying number
Firm's name (or yours if self-employed), address, and ZIP code	POSTLETHWAITE & NETTERVILLE 2324 SEVERN AVENUE METAIRIE, LA 70001	EIN	
		Phone no	(504)837-5990

Form **990-PF** (2009)

POSTLETHWAITE & NETTERVILLE
Certified Public Accountants 72-1202445
One Galleria Blvd., Suite 2100
Metairie, LA 70001

923622
02-02-10

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2009

Name of the organization	Employer identification number
THE EMERIL LAGASSE FOUNDATION	42-1536915

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year. ▶ $ ________

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.** **Schedule B (Form 990, 990-EZ, or 990-PF) (2009)**

Name of organization: THE EMERIL LAGASSE FOUNDATION

Employer identification number: 42-1536915

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	EMERIL J. LAGASSE III 829 ST. CHARLES AVE. NEW ORLEANS, LA 70130	$ 6,667.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	THE JONATHAN M. TISCH FOUNDATION 667 MADISON AVENUE NEW YORK, NY 10021	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3	KEVIN GORMAN 25 BURLINGTON MALL ROAD BURLINGTON, MA 01803	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4	ANGOSTURA SPIRITS AND WINE INC 1850 SE 17TH ST FT LAUDERDLAE, FL 33316	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
5	WILLIAM EDWARDS 12550 FIFTH STREET EAST TREASURE ISLAND, FL 33706	$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
6	JOHM & JEANETTE STALUPPI 2325 SNUG HARBOR DR PALM BEACH, FL 33410	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization	Employer identification number
THE EMERIL LAGASSE FOUNDATION	42-1536915

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	KEREN O KALIMIAN 205 85TH ST APT 18A NEW YORK, NY 10028	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
8	ELI MANNING ONE IMG CENTER, SUITE 100 CLEVELAND, OH 44114	$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
9	SWS CHARITABLE FOUNDATION INC 1600 NW 163RD ST MIAMI, FL 33169	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
10	BANK PLUS 400 CONCOURSE ST, SUITE 200 RIDGELAND, MS 39157	$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
11	SOUTHERN WINE AND SPIRITS OF AMERICA 3838 N BAYSHORE DRIVE MIAMI, FL 33137	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	AFFILIATED MANAGERS GROUP INC	P	04/08/09	07/02/09
b	AMERICAN EXPRESS CO	P	04/21/09	10/16/09
c	ANSYS INC	P	04/08/09	07/02/09
d	BB&T CORP	P	04/08/09	10/16/09
e	FNMA	P	07/02/09	04/01/09
f	GNMA POOL	P	11/12/09	12/20/09
g	GNMA POOL	P	11/25/09	12/15/09
h	GNMA POOL	P	11/10/09	12/15/09
i	HARRIS STRATEX NETWORKS INC	P	05/27/09	06/03/09
j	HARRIS STRATEX NETWORKS INC	P	05/27/09	06/15/09
k	HUMANA INC	P	12/09/08	02/06/09
l	ISHARES S&P 500	P	10/16/09	11/25/09
m	MDU RESOURCES GROUP INC	P	02/06/09	07/02/09
n	MURPHY OIL CORP	P	09/09/08	05/07/09
o	MYLAN INC	P	09/09/08	02/06/09

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	8,677.		6,748.	1,929.
b	3,503.		1,957.	1,546.
c	6,096.		5,321.	775.
d	11,304.		6,603.	4,701.
e	60,000.		58,904.	1,096.
f	555.		589.	<34.>
g	168.		186.	<18.>
h	97.		107.	<10.>
i	1.		1.	0.
j	190.		165.	25.
k	13,402.		9,062.	4,340.
l	66,152.		56,259.	9,893.
m	9,140.		10,130.	<990.>
n	20,564.		25,667.	<5,103.>
o	11,604.		11,432.	172.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a				1,929.
b				1,546.
c				775.
d				4,701.
e				1,096.
f				<34.>
g				<18.>
h				<10.>
i				0.
j				25.
k				4,340.
l				9,893.
m				<990.>
n				<5,103.>
o				172.

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter "-0-" in Part I, line 7 }	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter "-0-" in Part I, line 8	3	

923591
04-24-09

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	OCCIDENTAL PETROLEUM CORP	P	05/06/08	04/08/09
b	PNC FINANCIAL SERVICES GROUP	P	04/08/09	11/25/09
c	PFIZER INC	P	12/09/08	04/02/09
d	PRAXAIR INC	P	07/02/09	11/25/09
e	ST JUDE MEDICAL INC	P	09/09/08	04/08/09
f	FINANCIAL SELECT SECTOR SPDR	P	09/17/08	05/07/09
g	STATE STREET CORP	P	02/06/09	09/01/09
h	WATERS CORP	P	02/06/09	10/16/09
i	ZIONS BANCORPORATION	P	06/25/08	05/07/09
j	AT&T INC	P	09/24/07	05/07/09
k	AT&T INC	P	07/23/07	07/02/09
l	ABBOTT LABORATORIES	P	09/24/07	07/02/09
m	ADOBE SYSTEMS INC	P	05/30/06	04/02/09
n	ADOBE SYSTEMS INC	P	09/24/07	05/07/09
o	ADOBE SYSTEMS INC	P	07/10/07	07/02/09

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	9,046.		13,981.	<4,935.>
b	2,868.		1,532.	1,336.
c	6,951.		8,280.	<1,329.>
d	8,275.		7,016.	1,259.
e	8,068.		10,675.	<2,607.>
f	3,856.		5,890.	<2,034.>
g	1,265.		779.	486.
h	11,508.		8,345.	3,163.
i	11,246.		21,687.	<10,441.>
j	3,202.		5,296.	<2,094.>
k	9,218.		15,040.	<5,822.>
l	17,488.		20,499.	<3,011.>
m	2,016.		2,449.	<433.>
n	4,716.		7,692.	<2,976.>
o	5,536.		8,152.	<2,616.>

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a				<4,935.>
b				1,336.
c				<1,329.>
d				1,259.
e				<2,607.>
f				<2,034.>
g				486.
h				3,163.
i				<10,441.>
j				<2,094.>
k				<5,822.>
l				<3,011.>
m				<433.>
n				<2,976.>
o				<2,616.>

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter "-0-" in Part I, line 7 } 2

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)
If gain, also enter in Part I, line 8, column (c)
If (loss), enter "-0-" in Part I, line 8 3

923591
04-24-09

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	AMPHENOL CORP	P	07/10/07	10/16/09
b	APACHE CORP	P	07/10/07	09/01/09
c	ARCHER DANIELS MIDLAND CO	P	05/06/08	07/02/09
d	BALL CORP	P	05/30/06	04/08/09
e	BALL CORP	P	09/24/07	05/07/09
f	BALL CORP	P	09/24/07	07/02/09
g	BANK OF AMERICA CORP	P	09/24/07	03/27/09
h	BECTON DICKINSON & CO	P	07/23/07	07/02/09
i	BECTON DICKINSON & CO	P	07/23/07	11/25/09
j	W R BERKLEY CORP	P	09/24/07	04/08/09
k	BOEING CO	P	09/24/07	07/02/09
l	CHEVRON CORP	P	05/30/06	09/01/09
m	CISCO SYSTEMS INC	P	09/24/07	05/07/09
n	CITRIX SYSTEMS INC	P	09/24/07	04/08/09
o	CONOCOPHILLIPS	P	07/23/07	10/16/09

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	5,715.		4,273.	1,442.
b	5,004.		4,199.	805.
c	12,960.		21,451.	<8,491.>
d	2,540.		2,212.	328.
e	4,224.		5,996.	<1,772.>
f	14,114.		15,890.	<1,776.>
g	3,222.		20,866.	<17,644.>
h	5,579.		5,717.	<138.>
i	1,887.		1,884.	3.
j	14,738.		19,187.	<4,449.>
k	9,640.		22,605.	<12,965.>
l	3,763.		3,266.	497.
m	12,563.		18,546.	<5,983.>
n	14,102.		20,700.	<6,598.>
o	9,602.		14,723.	<5,121.>

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a				1,442.
b				805.
c				<8,491.>
d				328.
e				<1,772.>
f				<1,776.>
g				<17,644.>
h				<138.>
i				3.
j				<4,449.>
k				<12,965.>
l				497.
m				<5,983.>
n				<6,598.>
o				<5,121.>

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter "-0-" in Part I, line 7 }	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c) If (loss), enter "-0-" in Part I, line 8	3	

923591
04-24-09

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	WALT DISNEY CO	P	12/06/07	05/07/09
b	DOMINION RESOURCES INC	P	04/07/08	05/07/09
c	ENSCO INTERNATIONAL INC	P	05/06/08	10/16/09
d	EMERSON ELECTRIC CO	P	04/07/08	04/08/09
e	FPL GROUP INC	P	09/24/07	02/06/09
f	FHLB	P	05/31/06	08/18/09
g	GENERAL DYNAMICS CORP	P	05/30/06	11/25/09
h	HCC INSURANCE HOLDING INC	P	12/20/07	04/02/09
i	HARTFORD FINANCIAL SVCS GROUP	P	09/24/07	05/07/09
j	HEWLETT PACKARD CO	P	05/30/06	09/01/09
k	HEWLETT PACKARD CO	P	07/10/07	10/16/09
l	ILLINOIS TOOL WORKS	P	09/24/07	05/07/09
m	IBM	P	07/10/07	09/01/09
n	JOHNSON & JOHNSON	P	07/23/07	09/01/09
o	JOHNSON & JOHNSON	P	07/23/07	11/25/09

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	12,639.		16,196.	<3,557.>
b	4,951.		6,752.	<1,801.>
c	2,367.		3,354.	<987.>
d	7,205.		12,904.	<5,699.>
e	17,010.		18,099.	<1,089.>
f	15,000.		14,355.	645.
g	1,687.		1,565.	122.
h	9,245.		10,322.	<1,077.>
i	3,180.		18,860.	<15,680.>
j	1,095.		806.	289.
k	4,106.		3,071.	1,035.
l	12,750.		20,971.	<8,221.>
m	5,830.		4,745.	1,085.
n	3,288.		3,363.	<75.>
o	1,575.		1,557.	18.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a				<3,557.>
b				<1,801.>
c				<987.>
d				<5,699.>
e				<1,089.>
f				645.
g				122.
h				<1,077.>
i				<15,680.>
j				289.
k				1,035.
l				<8,221.>
m				1,085.
n				<75.>
o				18.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter "-0-" in Part I, line 7 } **2**

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)
If gain, also enter in Part I, line 8, column (c)
If (loss), enter "-0-" in Part I, line 8 **3**

923591
04-24-09

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	KIMBERLY CLARK CORP	P	07/23/07	04/02/09
b	KIMBERLY CLARK CORP	P	12/06/07	05/07/09
c	MCDONALDS CORP	P	07/23/07	09/01/09
d	MEDTRONIC INC	P	09/24/07	05/07/09
e	MICROSOFT CORP	P	05/30/06	10/16/09
f	MICROSOFT CORP	P	09/24/07	11/25/09
g	MICROSOFT CORP	P	09/24/07	12/14/09
h	MICROCHIP TECHNOLOGY INC	P	09/24/07	07/02/09
i	NIKE INC	P	07/23/07	02/06/09
j	NIKE INC	P	09/24/07	04/02/09
k	NORDSTOM INC	P	09/24/07	07/02/09
l	OCCIDENTAL PETROLEUM CORP	P	05/06/08	05/07/09
m	PROTECTIVE LIFE CORP	P	05/06/08	05/07/09
n	TARGET CORP	P	05/30/06	04/08/09
o	TEXTRON FINL CORP	P	07/01/08	10/13/09

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	8,166.		10,765.	<2,599.>
b	10,290.		13,817.	<3,527.>
c	5,559.		5,247.	312.
d	10,450.		16,623.	<6,173.>
e	1,717.		1,529.	188.
f	4,451.		4,316.	135.
g	7,668.		7,616.	52.
h	11,644.		18,828.	<7,184.>
i	4,859.		5,940.	<1,081.>
j	11,394.		12,083.	<689.>
k	6,801.		16,107.	<9,306.>
l	6,238.		8,738.	<2,500.>
m	5,233.		18,931.	<13,698.>
n	1,486.		1,955.	<469.>
o	50,125.		49,931.	194.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a				<2,599.>
b				<3,527.>
c				312.
d				<6,173.>
e				188.
f				135.
g				52.
h				<7,184.>
i				<1,081.>
j				<689.>
k				<9,306.>
l				<2,500.>
m				<13,698.>
n				<469.>
o				194.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter "-0-" in Part I, line 7 } 2

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6).
If gain, also enter in Part I, line 8, column (c).
If (loss), enter "-0-" in Part I, line 8 } 3

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Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	TEXTRON INC	P	07/10/07	10/16/09
b	TIFFANY & CO	P	12/06/07	10/16/09
c	TOTAL SYSTEM SERVICES INC	P	09/24/07	04/02/09
d	TOTAL SYSTEM SERVICES INC	P	07/23/07	10/16/09
e	WAL MART STORES INC	P	09/24/07	09/01/09
f	WALGREEN CO	P	09/24/07	04/08/09
g	WALGREEN CO	P	09/24/07	10/16/09
h	WELLS FARGO CO	P	09/24/07	05/07/09
i				
j				
k				
l				
m				
n				
o				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	4,580.		12,327.	<7,747.>
b	1,887.		2,129.	<242.>
c	2,615.		5,023.	<2,408.>
d	1,505.		3,308.	<1,803.>
e	5,090.		4,401.	689.
f	2,894.		4,835.	<1,941.>
g	8,067.		9,161.	<1,094.>
h	15,351.		21,505.	<6,154.>
i				
j				
k				
l				
m				
n				
o				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a				<7,747.>
b				<242.>
c				<2,408.>
d				<1,803.>
e				689.
f				<1,941.>
g				<1,094.>
h				<6,154.>
i				
j				
k				
l				
m				
n				
o				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7; If (loss), enter "-0-" in Part I, line 7 }	2	<177,631.>
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter "-0-" in Part I, line 8	3	N/A

923591
04-24-09

2009 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1 990-PF

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	UCI PHONE PHONE	103103	200DB	7.00	17	2,125.		1,063.	1,062.	889.		92.
2	PENTAL COMPUTER	041006	200DB	5.00	17	2,290.			2,290.	1,631.		264.
3	INTEL CORE COMPUTER	041607	200DB	5.00	17	1,964.			1,964.	1,021.		377.
	* TOTAL 990-PF PG 1 DEPR					6,379.		1,063.	5,316.	3,541.	0.	733.

928102 06-24-09

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MISC	66,593.	0.	66,593.
TOTAL TO FM 990-PF, PART I, LN 4	66,593.	0.	66,593.

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
OTHER INCOME - AM EXPRESS	18.	18.	
GROSS INCOME FROM SPECIAL FUNDRAISING EVENTS	1,096,917.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	1,096,935.	18.	

FORM 990-PF LEGAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL	56,017.	0.		0.
TO FM 990-PF, PG 1, LN 16A	56,017.	0.		0.

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	2,400.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	2,400.	0.		0.

FORM 990-PF TAXES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL EXPENSE	13,675.	0.		0.
TAXES & LICENSES	942.	0.		0.
TO FORM 990-PF, PG 1, LN 18	14,617.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
DUES & SUBSCRIPTIONS	735.	0.		0.
OFFICE EXPENSE	5,483.	0.		0.
POSTAGE	472.	0.		0.
SERVICE CONTRACTS	2,764.	0.		0.
TELEPHONE	4,795.	0.		0.
MISCELLANEOUS	10,407.	0.		0.
BANK CHARGES	323.	0.		0.
CREDIT CARD EXPENSE	462.	0.		0.
FEES	18,330.	18,330.		0.
INSURANCE	6,831.	0.		0.
TO FORM 990-PF, PG 1, LN 23	50,602.	18,330.		0.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 7

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
UCI PHONE PHONE	2,125.	2,044.	81.
PENTAL COMPUTER	2,290.	1,895.	395.
INTEL CORE COMPUTER	1,964.	1,398.	566.
TOTAL TO FM 990-PF, PART II, LN 14	6,379.	5,337.	1,042.

FORM 990-PF — OTHER LIABILITIES — STATEMENT 8

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
401(K) PAYABLE	992.	1,000.
SALARIES & TAXES PAYABLE	8,342.	11,132.
TOTAL TO FORM 990-PF, PART II, LINE 22	9,334.	12,132.

FORM 990-PF — PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS — STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
EMERIL J. LAGASSE III 829 ST. CHARLES AVENUE NEW ORLEANS, LA 70130	CHAIRMAN 0.00	0.	0.	0.
DAVID BLITCH TWO POYDRAS STREET NEW ORLEANS, LA 70140	DIRECTOR 0.00	0.	0.	0.
MARTI DALTON 829 ST. CHARLES AVENUE NEW ORLEANS, LA 70130	DIRECTOR 0.00	0.	0.	0.
ROB GOLDSTEIN 3355 LAS VEGAS BOULEVARD SOUTH LAS VEGAS, NV 89109	DIRECTOR 0.00	0.	0.	0.
STEVE GREYSTONE 114 SADDLE HILL ROAD HOPKINTON, MA 01748	DIRECTOR 0.00	0.	0.	0.
ERIC LINQUEST 829 ST. CHARLES AVE. NEW ORLEANS, LA 70130	DIRECTOR 0.00	0.	0.	0.
GARY SOLOMON 1100 POYDRAS STREET, SUITE 100 NEW ORLEANS, LA 70112	DIRECTOR 0.00	0.	0.	0.
MARK STEIN 701 POYDRAS STREET, SUITE 3600 NEW ORLEANS, LA 70139	DIRECTOR 0.00	0.	0.	0.

MARIO BATALI ONE FIFTH AVENUE NEW YORK, NY 10003	DIRECTOR 0.00	0.	0.	0.
TONY CRUZ 829 ST. CHARLES AVE. NEW ORLEANS, LA 70130	DIRECTOR 0.00	0.	0.	0.
PAUL FRANK P.O. BOX 3688 YOUNTVILLE, CA 94599	DIRECTOR 0.00	0.	0.	0.
MARK ROMIG 1440 CANAL STREET, SUITE 1860 NEW ORLEANS, LA 70112	DIRECTOR 0.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR STATEMENT 10

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ACS PATRICK F TAYLOR HOPE LODGE 2609 RIVER ROAD NEW ORLEANS, LA 70121	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	3,000.
BEAUTIFUL FOUNDATION P.O. BOX 70156 NEW ORLEANS, LA 70156	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	2,500.
CONTEMPORARY ARTS CENTER 900 CAMP ST. NEW ORLEANS, LA 70130	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	50,000.
COVENANT HOUSE-COVENANT CAFE 611 N. RAMPART STREET NEW ORLEANS, LA 70112	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	47,000.
DILLARD UNIVERSITY 2601 GENTILLY BLVD NEW ORLEANS, LA 70122	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
EDIBLE SCHOOLYARD AT SAMUEL J. GREEN CHARTER SCHOOL 2319 VALENCE ST. NEW ORLEANS, LA 70115	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	54,000.
EMMA BROMON LIBERTY HOUSE 2020 S LIBERTY ST NEW ORLEANS, LA 70113	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
EXCEL STAR P.O. BOX 74308 METAIRIE, LA 70033	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	6,000.

EXCITE ALL STARS 5753 DEER PARK BLVD NEW ORLEANS, LA 70127	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	4,000.
FOUNDATION FOR SCIENCE AND MATHEMATICS 5625 LOYOLA AVE NEW ORLEANS, LA 70114	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
GEORGE RODRIGUE FOUNDATION 4300 SOUTH INTERSTATE SERVICE ROAD METAIRIE, LA 70001	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
GIRLS FIRST, INC 201 ST CHARLES AVE, SUITE 4411 NEW ORLEANS, LA 70170	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	3,000.
GOOD SHEPHERD SCHOOL 353 BARONNE ST NEW ORLEANS, LA 70112	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	25,000.
GRACE CHILD CENTER 3700 CANAL ST NEW ORLEANS, LA 70119	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	3,000.
HEALTHY LIFESTYLE CHOICES 1215 PRYTANIA ST, SUITE 171 NEW ORLEANS, LA 70130	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
KIDS RETHINK NEW ORLEANS SCHOOL 338 BARONNE ST, 3RD FLOOR NEW ORLEANS, LA 70112	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	15,350.
KIDSMART 1920 CLIO ST NEW ORLEANS, LA 70113	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	7,000.
LYNN MEADOWS DISCOVERY CENTER 246 DOLAN AVENUE GULFPORT, MS 39507	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	17,500.

MARIO BATALI FOUNDATION 45 EAST 20TH, 3RD FLOOR NEW YORK, NY 10003	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
MIAMI CHILDREN'S HOSPITAL FOUNDATION 3100 SOUTHWEST 62 AVE MIAMI, FL 33155	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	10,000.
NEHEMIAH 2020 6520 SECOND ZION AVE MARRERO, LA 70072	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	3,000.
NEIGHBORHOOD HOUSING SERVICES OF NEW ORLEANS INC 4528 FRERET ST NEW ORLEANS, LA 700115	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
NEW ORLEANS ARTS AND CULTURAL HOST COMMITTEE 124 ROSELYN PARK PL NEW ORLEANS, LA 70131	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
NEW ORLEANS OUTREACH 215 N JEFFERSON DAVIS PKWY NEW ORLEANS, LA 70119	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	30,000.
NOCCA INSTITUTE 2800 CHARTERS ST NEW ORLEANS, LA 70117	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	30,800.
ROOTS OF MUSIC 929 EUTERPE ST #4 NEW ORLEANS, LA 70130	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
SCHOLARSHIP FOUNDATION OF NEW ORLEANS 1215 PRYTANIA ST, STE 322 NEW ORLEANS, LA 70130	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
SOUTHERN FOOD AND BEVERAGE MUSEUM FOUNDATION 1 POYDRAS ST. NEW ORLEANS, LA 70130	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	12,000.

THE GATHERING 2908.VERONICA ST CHALMETTE, LA 70043	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	4,000.
THREE SQUARE FOOD BANK 4190 NORTH PECOS ROAD LAS VEGAS, NV 89115	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	111,100.
TIPITINA'S FOUNDATION 4040 TULANE AVENUE NEW ORLEANS, LA 70119	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	10,000.
TRINITY EDUCATIONAL ENRICHMENT PROGRAM 1329 JACKSON AVENUE NEW ORLEANS, LA 70130	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	10,000.
UNITED WAY OF NEW ORLEANS 2515 CANAL ST. NEW ORLEANS, LA 70119	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	10,000.
VIET 4655 MICHOUD BLVD, SUITE 17 NEW ORLEANS, LA 70129	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	5,000.
MISCELLANEOUS NEW ORLEANS, LA	NONE PROMOTION OF EXEMPT FUNCTION	PUBLIC CHARITY	740.

TOTAL TO FORM 990-PF, PART XV, LINE 3A 523,990.

PART VII-B, LINE 1(a)(3)

Emeril Lagasse, III owns 100% of Emeril's Homebase, LLC. Emeril's Homebase, LLC provides office space, at no charge, to The Emeril Lagasse Foundation.

This act qualifies under one of the exceptions described in Regulations section 53.4941(d)-3.

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print. File by the extended due date for filing the return. See instructions.	Name of Exempt Organization: THE EMERIL LAGASSE FOUNDATION	Employer identification number: 42-1536915
	Number, street, and room or suite no. If a P.O. box, see instructions. 829 ST. CHARLES AVE.	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW ORLEANS, LA 70130	

Check type of return to be filed (File a separate application for each return):

[ ] Form 990 [ ] Form 990-EZ [ ] Form 990-T (sec. 401(a) or 408(a) trust) [ ] Form 1041-A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [X] Form 990-PF [ ] Form 990-T (trust other than above) [ ] Form 4720 [ ] Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ CAROL RIPLEY 829 ST. CHARLES AVE., NEW ORLEANS, LA - 70130

Telephone No. ▶ (504) 524-4241 FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the whole group, check this box ▶ [ ]. If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until NOVEMBER 15, 2010.

5 For calendar year 2009, or other tax year beginning ______, and ending ______.

6 If this tax year is for less than 12 months, check reason. [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO GATHER THE NECESSARY INFORMATION TO FILE A COMPLETE AND ACCURATE RETURN.

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	$ 731.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$ 731.
c	**Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	$ 0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ [signature] Title ▶ CPA Date ▶ 8/4/10

923832 05-26-09

FBC

Form **8868**
(Rev. April 2009)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only** Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Type or print	Name of Exempt Organization	Employer identification number
	THE EMERIL LAGASSE FOUNDATION	42-1536915
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 829 ST. CHARLES AVE.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW ORLEANS, LA 70130	

Check type of return to be filed (file a separate application for each return):

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (sec. 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[X] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ▶ CAROL RIPLEY
829 ST. CHARLES AVE., NEW ORLEANS, LA - 70130
Telephone No. ▶ (504) 524-4241 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2010 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [X] calendar year 2009 or
▶ [ ] tax year beginning ______________ , and ending ______________ .

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 731.
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 231.
c	**Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 500.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see Instructions.** Form **8868** (Rev. 4-2009)

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