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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

2012

Open to Public Inspection

For calendar year 2012 or tax year beginning

, 2012, and ending

, 20

| | | |
|---|---|---|
| Name of foundation BLUE CROSS & BLUE SHIELD OF LOUISIANA FND | | A Employer identification number 72-1232379 |
| Number and street (or P O box number if mail is not delivered to street address) P O. BOX 98022 | | B Telephone number (see instructions) (225) 298-3107 |
| City or town, state, and ZIP code BATON ROUGE, LA 70898-9022 | | C If exemption application is pending, check here <input type="checkbox"/> |
| G Check all that apply | <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change | <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change |
| H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation | | D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> |
| I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 29,278,325 | | E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> |
| J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis) | | F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/> |

| 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) (see instructions)) | | (a) Revenue and expenses per books | (b) Net investment income | (c) Adjusted net income | (d) Disbursements for charitable purposes (cash basis only) |
|---|--|------------------------------------|---------------------------|-------------------------|---|
| 1 Contributions, gifts, grants, etc., received (attach schedule) | | 295,813. | | | |
| 2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B | | | | | |
| 3 Interest on savings and temporary cash investments | | 1,097 | 1,097. | | |
| 4 Dividends and interest from securities | | 978,865. | 978,865. | | |
| 5a Gross rents | | | | | |
| b Net rental income or (loss) | | | | | |
| 6a Net gain or (loss) from sale of assets not on line 10 | | 290,053. | | | |
| b Gross sales price for all assets on line 6a | | 9,568,961. | | | |
| 7 Capital gain net income (from Part IV, line 2) | | | 138,170 | | |
| 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) (attach schedule) | | | | | |
| 11 Other income (attach schedule) | | | | | |
| 12 Total. Add lines 1 through 11 | | 1,565,828. | 1,118,132. | | |
| 13 Compensation of officers, directors, trustees, etc. | | 0 | | | |
| 14 Other employee salaries and wages | | | | | |
| 15 Pension plans, employee benefits | | | | | |
| 16a Legal fees (attach schedule) | | | | | |
| b Accounting fees (attach schedule) | | | | | |
| c Other professional fees (attach schedule) * | | 103,035. | 103,035. | | |
| 17 Interest | | | | | |
| 18 Taxes (attach schedule) (see instructions) ATCH. 2 | | 66,705. | | | |
| 19 Depreciation (attach schedule) and depletion | | | | | |
| 20 Occupancy | | | | | |
| 21 Travel, conferences, and meetings | | | | | |
| 22 Printing and publications | | | | | |
| 23 Other expenses (attach schedule) ATCH. 3 | | 295,313. | | | 295,313. |
| 24 Total operating and administrative expenses. Add lines 13 through 23 | | 465,053. | 103,035. | | 295,313. |
| 25 Contributions, gifts, grants paid | | 6,520,750. | | | 6,850,894. |
| 26 Total expenses and disbursements. Add lines 24 and 25 | | 6,985,803. | 103,035. | | 7,146,207 |
| 27 Subtract line 26 from line 12 | | | | | |
| a Excess of revenue over expenses and disbursements | | -5,419,975. | | | |
| b Net investment income (if negative, enter -0-) | | | 1,015,097. | | |
| c Adjusted net income (if negative, enter -0-) | | | | | |

SCANNED NOV 27 2013

Revenue
Operating and Administrative Expenses

| Part II Balance Sheets | | Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions) | | Beginning of year | End of year | |
|-----------------------------|--|---|----------------|-----------------------|-------------|--|
| | | (a) Book Value | (b) Book Value | (c) Fair Market Value | | |
| Assets | 1 | Cash - non-interest-bearing | | | | |
| | 2 | Savings and temporary cash investments | 3,289,104. | 2,038,087. | 2,038,087. | |
| | 3 | Accounts receivable ▶ Less allowance for doubtful accounts ▶ | | | | |
| | 4 | Pledges receivable ▶ Less allowance for doubtful accounts ▶ | | | | |
| | 5 | Grants receivable | | | | |
| | 6 | Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) | | | | |
| | 7 | Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶ | | | | |
| | 8 | Inventories for sale or use | | | | |
| | 9 | Prepaid expenses and deferred charges | | 62,500. | 62,500. | |
| | 10 a | Investments - U.S. and state government obligations (attach schedule) . | | | | |
| | b | Investments - corporate stock (attach schedule) <u>ATCH 4</u> . . . | 29,015,466. | 27,177,738. | 27,177,738. | |
| | c | Investments - corporate bonds (attach schedule) | | | | |
| | 11 | Investments - land, buildings, and equipment basis Less accumulated depreciation (attach schedule) ▶ | | | | |
| | 12 | Investments - mortgage loans | | | | |
| | 13 | Investments - other (attach schedule) | | | | |
| | 14 | Land, buildings, and equipment basis Less accumulated depreciation (attach schedule) ▶ | | | | |
| 15 | Other assets (describe ▶) | | | | | |
| 16 | Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I) | 32,304,570. | 29,278,325. | 29,278,325. | | |
| Liabilities | 17 | Accounts payable and accrued expenses | | 164,720. | | |
| | 18 | Grants payable | | | | |
| | 19 | Deferred revenue | | | | |
| | 20 | Loans from officers, directors, trustees, and other disqualified persons . | | | | |
| | 21 | Mortgages and other notes payable (attach schedule) | | | | |
| | 22 | Other liabilities (describe ▶) | | | | |
| 23 | Total liabilities (add lines 17 through 22) | 0 | 164,720. | | | |
| Net Assets or Fund Balances | Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31. | | | | | |
| | 24 | Unrestricted | | | | |
| | 25 | Temporarily restricted | | | | |
| | 26 | Permanently restricted | | | | |
| | Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/> | | | | | |
| | 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 . . | 32,304,570. | 29,113,605. | | |
| | 30 | Total net assets or fund balances (see instructions) | 32,304,570. | 29,113,605. | | |
| | 31 | Total liabilities and net assets/fund balances (see instructions) | 32,304,570. | 29,278,325. | | |

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 | 32,304,570. |
| 2 | Enter amount from Part I, line 27a | 2 | -5,419,975. |
| 3 | Other increases not included in line 2 (itemize) ▶ <u>ATCH 5</u> | 3 | 2,229,010. |
| 4 | Add lines 1, 2, and 3 | 4 | 29,113,605. |
| 5 | Decreases not included in line 2 (itemize) ▶ | 5 | |
| 6 | Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 | 6 | 29,113,605. |

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 SEE PART IV SCHEDULE | | | | | |
| b | | | | | |
| 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 | | | | | |
| 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 | | | | | |
| 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 | 138,170. | |
| 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) (see instructions) If (loss), enter -0- in Part I, line 8 | | | 3 | 0 | |

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 the 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)) |
|---|--|--|---|
| 2011 | 2,004,076. | 29,297,019 | 0.068405 |
| 2010 | 1,263,710. | 14,199,982. | 0.088994 |
| 2009 | 396,116. | 1,005,834. | 0.393818 |
| 2008 | | | |
| 2007 | | | |
| 2 Total of line 1, column (d) | | | 2 0.551217 |
| 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 0.183739 |
| 4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5 | | | 4 32,282,324. |
| 5 Multiply line 4 by line 3 | | | 5 5,931,522. |
| 6 Enter 1% of net investment income (1% of Part I, line 27b) | | | 6 10,151. |
| 7 Add lines 5 and 6 | | | 7 5,941,673. |
| 8 Enter qualifying distributions from Part XII, line 4 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 | | | 8 7,146,207. |

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

| | | | |
|---|------------|----|---------|
| 1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary - see instructions) | | 1 | 10,151. |
| b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b | | | |
| 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 | |
| 3 Add lines 1 and 2 | | 3 | 10,151. |
| 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 | 10,151. |
| 6 Credits/Payments | | | |
| a 2012 estimated tax payments and 2011 overpayment credited to 2012 | 6a 17,500. | | |
| b Exempt foreign organizations - tax withheld at source | 6b | | |
| c Tax paid with application for extension of time to file (Form 8868) | 6c 10,000. | | |
| d Backup withholding erroneously withheld | 6d | | |
| 7 Total credits and payments Add lines 6a through 6d | | 7 | 27,500. |
| 8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached | | 8 | |
| 9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed | | 9 | |
| 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid | | 10 | 17,349. |
| 11 Enter the amount of line 10 to be Credited to 2013 estimated tax <input type="checkbox"/> 17,349. Refunded <input type="checkbox"/> <input type="checkbox"/> | | 11 | |

Part VII-A Statements Regarding Activities

| | Yes | No |
|--|-----|----|
| 1 a 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? | | X |
| b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? 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 | | X |
| c Did the foundation file Form 1120-POL for this year? | | X |
| d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ 0 (2) On foundation managers <input type="checkbox"/> \$ 0 | | |
| e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 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 | | 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 | | X |
| 4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year? | | X |
| b If "Yes," has it filed a tax return on Form 990-T for this year? | N/A | |
| 5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T | | 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? | 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 | X | |
| 8 a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> 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 | 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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV | | X |
| 10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses | | X |

Part VII-A Statements Regarding Activities (continued)

| | | | | |
|--|---|----|-----|------|
| 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 make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions) | 12 | | X |
| 13 | Did the foundation comply with the public inspection requirements for its annual returns and exemption application? | 13 | X | |
| Website address <input type="checkbox"/> N/A | | | | |
| 14 | The books are in care of <input type="checkbox"/> ADAM SHORT Telephone no <input type="checkbox"/> 225-295-2189 | | | |
| Located at <input type="checkbox"/> 5525 REITZ AVENUE BATON ROUGE, LA ZIP+4 <input type="checkbox"/> 70809 | | | | |
| 15 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <input type="checkbox"/> | | | |
| and enter the amount of tax-exempt interest received or accrued during the year <input type="checkbox"/> 15 | | | | |
| 16 | At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? | 16 | Yes | No X |
| See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country <input type="checkbox"/> | | | | |

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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 instructions)? <input type="checkbox"/> | 1b | X |
| Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/> | | |
| 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 2012? <input type="checkbox"/> | 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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| If "Yes," list the years <input type="checkbox"/> | | |
| 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) <input type="checkbox"/> | 2b | N/A |
| c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <input type="checkbox"/> | | |
| 3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| b If "Yes," did it have excess business holdings in 2012 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 2012) <input type="checkbox"/> | 3b | N/A |
| 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> | 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 2012? <input type="checkbox"/> | 4b | X |

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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)? (see instructions) ☐ 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)? ☐ Yes ☒ No

Organizations relying on a current notice regarding disaster assistance check here ☐ **5b** X

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? ☐ 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? ☐ Yes ☒ No

If "Yes" to 6b, file Form 8870 **6b** X

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? ☐ Yes ☒ No **7b** N/A

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 (see instructions).

| (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 |
|----------------------|---|---|---|---------------------------------------|
| ATCH 6 | | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). 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 |
|---|---|------------------|---|---------------------------------------|
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Total number of other employees paid over \$50,000 ☐ 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***3 Five highest-paid independent contractors for professional services (see instructions). 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 (see instructions)

| Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2 | Amount |
|--|--------|
| 1 NONE | |
| 2 | |
| All other program-related investments See instructions | |
| 3 NONE | |
| Total. Add lines 1 through 3 | |

Form 990-PF (2012)

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 | 30,325,458. |
| b | Average of monthly cash balances | 1b | 2,448,475. |
| c | Fair market value of all other assets (see instructions) | 1c | |
| d | Total (add lines 1a, b, and c) | 1d | 32,773,933. |
| e | Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) | 1e | |
| 2 | Acquisition indebtedness applicable to line 1 assets | 2 | |
| 3 | Subtract line 2 from line 1d | 3 | 32,773,933. |
| 4 | Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions) | 4 | 491,609. |
| 5 | Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4 | 5 | 32,282,324. |
| 6 | Minimum investment return. Enter 5% of line 5 | 6 | 1,614,116. |

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 | 1,614,116. |
| 2a | Tax on investment income for 2012 from Part VI, line 5 | 2a | 10,151. |
| b | Income tax for 2012 (This does not include the tax from Part VI) | 2b | |
| c | Add lines 2a and 2b | 2c | 10,151. |
| 3 | Distributable amount before adjustments. Subtract line 2c from line 1 | 3 | 1,603,965. |
| 4 | Recoveries of amounts treated as qualifying distributions | 4 | |
| 5 | Add lines 3 and 4 | 5 | 1,603,965. |
| 6 | Deduction from distributable amount (see instructions) | 6 | |
| 7 | Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 | 7 | 1,603,965. |

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 | 7,146,207. |
| b | Program-related investments - total from Part IX-B | 1b | |
| 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 | 7,146,207. |
| 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 (see instructions) | 5 | 10,151. |
| 6 | Adjusted qualifying distributions. Subtract line 5 from line 4 | 6 | 7,136,056. |

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.

Form 990-PF (2012)

Page **9****Part XIII Undistributed Income** (see instructions)

| | (a) Corpus | (b) Years prior to 2011 | (c) 2011 | (d) 2012 |
|---|---------------|----------------------------|-------------|-------------|
| 1 Distributable amount for 2012 from Part XI, line 7 | | | | 1,603,965. |
| 2 Undistributed income, if any, as of the end of 2012 | | | | |
| a Enter amount for 2011 only | | | | |
| b Total for prior years 20 10 , 20 09 , 20 08 | | | | |
| 3 Excess distributions carryover, if any, to 2012 | | | | |
| a From 2007 | | | | |
| b From 2008 | | | | |
| c From 2009 345,824. | | | | |
| d From 2010 617,684. | | | | |
| e From 2011 676,132. | | | | |
| f Total of lines 3a through e | 1,639,640. | | | |
| 4 Qualifying distributions for 2012 from Part XI, line 4 ► \$ 7,146,207. | | | | |
| a Applied to 2011, but not more than line 2a | | | | |
| b Applied to undistributed income of prior years (Election required - see instructions) | | | | |
| c Treated as distributions out of corpus (Election required - see instructions) | | | | |
| d Applied to 2012 distributable amount | | | | 1,603,965. |
| e Remaining amount distributed out of corpus | 5,542,242. | | | |
| 5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a)) | | | | |
| 6 Enter the net total of each column as indicated below: | | | | |
| a Corpus Add lines 3f, 4c, and 4e Subtract line 5 | 7,181,882. | | | |
| b Prior years' undistributed income Subtract line 4b from line 2b | | | | |
| 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 | | | | |
| d Subtract line 6c from line 6b Taxable amount - see instructions | | | | |
| e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount - see instructions | | | | |
| f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013 | | | | |
| 7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) | | | | |
| 8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions) | | | | |
| 9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a | 7,181,882. | | | |
| 10 Analysis of line 9 | | | | |
| a Excess from 2008 | | | | |
| b Excess from 2009 345,824. | | | | |
| c Excess from 2010 617,684. | | | | |
| d Excess from 2011 676,132. | | | | |
| e Excess from 2012 5,542,242. | | | | |

Form **990-PF** (2012)

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

NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, 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 | | | (e) Total |
|--|----------|---------------|----------|----------|-----------|
| | (a) 2012 | (b) 2011 | (c) 2010 | (d) 2009 | |
| 2a 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 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))

NONE

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 or e-mail of the person to whom applications should be addressed

ATCH 7

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

NARRATIVE, PROJECT MILESTONES, AUDIENCE, EVALUATION

c Any submission deadlines

JANUARY 15 AND JULY 15

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

ATCH 8

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

| Grants and Contributions Paid During the Year or Approved for Future Payment | | 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 |
|--|-------------------------------------|---|--------------------------------|----------------------------------|------------|
| Recipient | Name and address (home or business) | | | | |
| a Paid during the year | | | | | |
| ATCH 9 | | | | | |
| Total | | | | 3a | 6,850,894. |
| b Approved for future payment | | | | | |
| ATCH 9 | | | | | 5,653,495. |
| Total | | | | 3b | 5,653,495. |

Enter gross amounts unless otherwise indicated

| Enter gross amounts unless otherwise indicated | | Unrelated business income | | Excluded by section 512, 513, or 514 | | (e) Related or exempt function income (See instructions) |
|--|--|---------------------------|---------------|--------------------------------------|---------------|---|
| | | (a) Business code | (b) Amount | (c) Exclusion code | (d) Amount | |
| 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 | | | 14 | 1,097. | |
| 4 | Dividends and interest from securities | | | 14 | 978,865. | |
| 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 | | | | | |
| 8 | Gain or (loss) from sales of assets other than inventory | | | 18 | 290,053. | |
| 9 | Net income or (loss) from special events . . . | | | | | |
| 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) | | | | 1,270,015 | |
| 13 | Total. Add line 12, columns (b), (d), and (e) | | | | 1,270,015 | |

(See worksheet in line 13 instructions to verify calculations)

| 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) (See instructions) |
|----------|--|
| ▼ | |

[illegible]

ATTACHMENT 1

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

| <u>DESCRIPTION</u> | <u>REVENUE AND EXPENSES PER BOOKS</u> | <u>NET INVESTMENT INCOME</u> |
|--------------------------|---|--------------------------------------|
| BANK/INVESTMENT EXPENSES | 103,035. | 103,035. |
| TOTALS | <u>103,035.</u> | <u>103,035.</u> |

ATTACHMENT 2FORM 990PF, PART I - TAXES

| <u>DESCRIPTION</u> | <u>REVENUE AND EXPENSES PER BOOKS</u> |
|--------------------|---|
| EXCISE TAXES | 66,705. |
| TOTALS | <u>66,705.</u> |

ATTACHMENT 3

FORM 990PF, PART I - OTHER EXPENSES

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | CHARITABLE PURPOSES |
|---------------------|---|------------------------|
| MGMT/ADMIN EXPENSES | 295,313. | 295,313. |
| TOTALS | <u>295,313.</u> | <u>295,313.</u> |

ATTACHMENT 4FORM 990PF, PART II - CORPORATE STOCK

| <u>DESCRIPTION</u> | <u>BEGINNING BOOK VALUE</u> | <u>ENDING BOOK VALUE</u> | <u>ENDING FMV</u> |
|------------------------|---------------------------------|------------------------------|-----------------------|
| SEE ATTACHED STATEMENT | 29,015,466. | 27,177,738. | 27,177,738. |
| TOTALS | <u>29,015,466.</u> | <u>27,177,738.</u> | <u>27,177,738.</u> |

Blue Cross Blue Shield of Louisiana Foundation
FEIN. 72-1232379
FYE: DECEMBER 31, 2012

Form 990-PF, Part II, Line 10b - Corporate Stock

| Security Description | Book & Fair Market Value |
|------------------------------------|-----------------------------|
| ACE LIMITED | 235,330.20 |
| AKBANK TURK ANONIM SIRKETI ADR | 45,039.75 |
| ALEXANDRIA REAL ESTATE EQUITIE | 44,364.80 |
| AMERICA MOVIL SAV DEC V SPONSORED | 69,998.50 |
| AMERICAN CAMPUS CMNTYS INC COM | 55,817.30 |
| AMERICAN CAP AGY CORP | 74,273.00 |
| AMERICAN TOWER REIT COM | 50,998.20 |
| AMREIT INC NEW CL B | 14,749.00 |
| ANALOG DEVICES INC | 60,987.00 |
| ANNALY CAP MANAGEMENT INC | 61,495.20 |
| ARCOS DORADOS HLDGS INC SHS CL A | 200,521.36 |
| ARM HLDGS PLC SPONSORED ADR | 250,548.09 |
| ASML HLDG NV NY REGISTRY NEW2012 | 141,573.18 |
| ASSOCIATED ESTATES RLTY CORP COM | 27,726.40 |
| AVALONBAY CMNTYS INC COM | 43,388.80 |
| AVERY DENNISON CORP COM | 32,475.60 |
| BABCOCK & WILLCOX CO | 43,230.00 |
| BAIDU COM INC SPONS ADR REPSTG | 34,800.63 |
| BANCO DO BRASIL S A SPONS ADR | 102,612.13 |
| BANCO MARCO SA | 33,559.00 |
| BIDVEST GROUP LTD | 58,264.16 |
| BOSTON PPTYS INC COM | 40,207.80 |
| BOSTON SCIENTIFIC CORP | 45,897.30 |
| BRANDYWINE REALTY TRUST SBI | 27,549.40 |
| BRANDYWINE REALTY TRUST SBI | 27,915.10 |
| BRASIL FOODS S A SPONSORED ADR | 194,127.56 |
| BROADBRIDGE FINL SOLUTIONS INC | 56,284.80 |
| CABLEVISION SYS CORP | 33,913.80 |
| CAMDEN PROPERTY TRUST SBI | 34,787.10 |
| CANADIAN NATL RY CO COM | 236,352.97 |
| CBL & ASSOC PPTYS INC REIT | 29,694.00 |
| CHINA CONSTR BK CORPADR | 111,451.20 |
| CHINA MOBILE LTD SPON ADR S A | 92,307.84 |
| CHUBB CORP | 51,970.80 |
| CIELO S A SPONSORED ADR | 66,940.77 |
| CLICKS GROUP LTD ADR | 69,313.53 |
| CLOROX CO | 41,735.40 |
| CNOOC LTD SPONSORED ADR | 60,060.00 |
| COCA COLA ENTERPRISES IN | 242,385.47 |
| COMMERCIAL INTL BK EGYPT S A E AME | 33,683.83 |
| COMPANHIA DE BEBIDAS DAS AMERS | 61,137.44 |
| CORE LABORTORIES N V ORD | 224,304.12 |
| DIGITAL RLTY TR INC COM | 38,697.30 |
| DOUGLAS EMMETT INC COM | 34,251.00 |
| DUKE ENERGY CORP NEWCOM NEW | 54,230.06 |

| | |
|------------------------------------|--------------|
| EASTGROUP PPTYS INC COM | 30,671.70 |
| ENDURANCE SPECIALITYHOLDINGS LTD C | 52,787.70 |
| ENTERGY CORP | 37,612.50 |
| EPR PPTYS COM SH BENINT | 41,037.90 |
| ESSEX PROPERTY TRUST | 37,395.75 |
| ESSILOR INTL S A SPONSORED ADR | 270,003.46 |
| EXELON CORP COM | 45,056.10 |
| FANUC LTD JAPAN ADR | 227,022.43 |
| FEDERAL RLTY INVT TRSH BEN INT NEW | 39,527.60 |
| FIRST AMERICAN FINANCIAL CORP CO | 41,675.70 |
| GAZPROM O A O SPON ADR REG S | 52,477.82 |
| GENUINE PARTS CO | 55,632.50 |
| GRACE W R & CO DEL NEW COM | 46,388.70 |
| GRUPO TELEvisa SA DECV SPON | 59,379.72 |
| HAEMONETICS CORP MASS COM | 43,290.40 |
| HASBRO INC COM | 52,414.00 |
| HCP INC | 55,998.40 |
| HCP INC | 28,902.40 |
| HEALTH CARE REIT INC | 56,999.70 |
| HEALTH CARE REIT INC | 42,903.00 |
| HEINZ H J COMPANY | 69,792.80 |
| HOSPITALITY PPTYS TRCOM SH BEN INT | 38,877.20 |
| HOST HOTELS & RESORTS INC | 38,861.60 |
| INVESCO LTD ORD SHS | 44,613.90 |
| ITC HLDGS CORP COM | 27,303.05 |
| JERONIMO MARTINS SGPSA ADR | 121,111.56 |
| KB FINL GROUP INC SPONSORED ADR | 70,112.70 |
| KIMBERLY CLARK DE MEXICO S A B | 73,757.91 |
| KOC HLDG | 68,411.69 |
| KUENE & NAGEL INTL AG ADR | 117,891.68 |
| LAZARD LTD SHS | 183,933.76 |
| LEXINGTON RLTY TR COM | 32,604.00 |
| LOREAL CO | 306,306.84 |
| LTC PROPERTIES INC | 22,521.60 |
| LUKOIL CO SPOND ADR SHS | 56,899.51 |
| LVMH MOET HENNESSY LOUIS VUITTON | 141,674.73 |
| M & T BK CORP | 52,189.10 |
| MATTEL INC | 54,930.00 |
| MCKESSON CORP COM | 60,115.20 |
| METROPOLITAN WEST TOTAL RETURN | 4,185,110.44 |
| MFS EMERGING MARKET DEBT FUND | 1,414,036.07 |
| MOBILE TELESYSTEMS OJSC | 81,425.90 |
| MONMOUTH REAL ESTATEINVT CORP CL A | 13,882.40 |
| NATIONAL FUEL GAS CO N J COM | 26,409.49 |
| NATIONAL RETAIL PPTYS INC COM | 31,824.00 |
| NEDBANK GROUP LTD | 64,834.30 |
| NESTLE S A SPONSORED ADR REPSTG | 234,858.98 |
| NETEASE COM INC | 35,852.79 |
| NEW YORK CMNTY BANCORP INC CO | 50,042.00 |
| NISOURCE INC | 41,317.40 |
| NOVO NORDISK A S | 251,180.19 |
| NOVOZYMES A/S | 211,833.96 |
| OLD REPUBLIC INTL CORP | 44,101.65 |
| OMNICOM GROUP INC COM | 56,954.40 |
| ORASCOM CONSTR INDS SAE SPOSNS | 49,366.74 |

| | |
|------------------------------------|--------------|
| ORIFLAME COSMETICS | 48,764.41 |
| PERUSAHAAN PERSEROANPERSERO P.T. | 83,839.55 |
| PHILIPPINE LONG DISTANCE TEL | 81,480.99 |
| PIM TOTAL RT INST | 4,131,368.28 |
| POTASH CORP SASK INC COM | 241,861.36 |
| PRETORIA PORTLAND CEM CO LTD ADR | 36,359.62 |
| PT BK MANDIRI PERSERO TBK | 66,399.50 |
| PT SEMEN GRESIK PERSERO TBK | 41,937.30 |
| PT UTD TYRATORS TBKADR | 46,278.42 |
| PTT EXPL & PRODTN PUB LTD SPONSO | 33,605.89 |
| PUBLIC STORAGE COMMON STOCK | 73,929.60 |
| RAYONIER INC COM | 46,128.70 |
| REALTY INCOME CORP COM | 35,786.90 |
| REGAL ENTMT GROUP CLA | 28,430.10 |
| ROCKWELL COLLINS INCDEL COM STK | 30,248.40 |
| SANLAM LTD SPONSORED | 54,034.44 |
| SBERBANK RUSSIA SPONS ADR | 97,639.91 |
| SCANA CORP NEW COM | 52,029.60 |
| SEMPRA ENERGY COM | 58,170.80 |
| SENIOR HSG PPTYS TR SH BEN INT | 28,604.40 |
| SGS SA ADR | 255,802.64 |
| SHANDONG WEIGAO GROUP MED POLY | 96,590.23 |
| SHINHAN FINL GROUP CO LTD | 74,525.76 |
| SHOPRITE HLDGS LTD ADR | 65,415.55 |
| SHOPRITE HLDGS LTD ADR | 136,374.77 |
| SIMON PPTY GROUP INCNEW COM | 131,214.70 |
| SONOCO PRODS CO COM | 39,540.90 |
| SPDR GOLD TR | 93,971.83 |
| ST JUDE MED INC | 50,596.00 |
| STANDARD BK GROUP LTD ADR | 47,528.70 |
| SUN CMNTYS INC | 51,059.20 |
| SUNTRUST BKS INC COM | 57,267.00 |
| SVENSKA CELLULOSA AKTIEBOLAGET S | 115,804.18 |
| SYSCO CORP | 56,133.18 |
| SYSMEX CORP ADR | 143,987.84 |
| TAIWAN SEMICONDUCTOR MFG CO | 99,476.52 |
| TAIWAN SEMICONDUCTOR MFG CO | 323,294.40 |
| TANGER FACTORY OUTLET CENTERS | 41,382.00 |
| TECO ENERGY INC COM | 39,670.92 |
| TELEPHONE & DATA SYS INC COM NEW | 36,973.80 |
| TENCENT HLDGS LTD ADR | 97,470.28 |
| TIGER BRANDS LTD | 54,167.36 |
| TURKCELL ILETISIM HIZMETLERI A S | 83,088.72 |
| VANGUARD TOTAL STOCK MKT INDEX1341 | 5,606,665.79 |
| VENTAS INC COM | 33,007.20 |
| VODACOM GROUP LTD ADR | 41,462.76 |
| WAL MART DE MEXICO SA DE CV | 179,717.37 |
| WANT WANT CHINA HLDGS LTD ADR | 97,832.32 |
| WEICHAI POWER CO LTDADR | 56,791.85 |
| WEINGARTEN REALTY INVESTORS SHAR | 28,911.60 |
| WOOLWORTHS HLDGS LTDSPONSORED GDR | 57,757.44 |
| WYNN MACAU LTD ADR | 32,272.63 |
| XCEL ENERGY INC | 40,065.00 |
| XEROX CORPORATION | 54,219.00 |
| YPF SOCIEDAD ANONIMASPONSORED ADR | 19,598.85 |

| | |
|---------------------|----------------------|
| ZIMMER HLDGS INC | 43,995.60 |
| CBL & ASSOC PPTYS | 12,775.50 |
| VALE SA | 81,362.40 |
| TOTAL STOCKS | 27,177,737.87 |

ATTACHMENT 5FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

| <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|--------------------------------|-------------------|
| UNREALIZED GAIN ON INVESTMENTS | 2,690,918. |
| PRIOR PERIOD ADJUSTMENT | -124,999. |
| SEC. 481(A) ADJUSTMENT | -336,909. |
| TOTAL | <u>2,229,010.</u> |

BLUE CROSS & BLUE SHIELD OF LOUISIANA FND

72-1232379

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEESATTACHMENT 6

| <u>NAME AND ADDRESS</u> | <u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u> | <u>COMPENSATION</u> | <u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u> | <u>EXPENSE ACCT AND OTHER ALLOWANCES</u> |
|---|---|---------------------|--|--|
| PEGGY B. SCOTT P.O. BOX 98022 BATON ROUGE, LA 70898-9022 | PRESIDENT 1.00 | 0 | 0 | 0 |
| C. RICHARD ATKINS DDS P.O. BOX 98022 BATON ROUGE, LA 70898-9022 | DIRECTOR 1.00 | 0 | 0 | 0 |
| SYBIL H. MORIAL P.O. BOX 98022 BATON ROUGE, LA 70898-9022 | DIRECTOR 1.00 | 0 | 0 | 0 |
| TODD SCHEXNAYDER P.O. BOX 98022 BATON ROUGE, LA 70898-9022 | DIRECTOR 1.00 | 0 | 0 | 0 |
| FRANCES T. HENRY P.O. BOX 98022 BATON ROUGE, LA 70898-9022 | DIRECTOR 1.00 | 0 | 0 | 0 |
| KEVIN MCCOTTER P.O. BOX 98022 BATON ROUGE, LA 70898-9022 | DIRECTOR 1.00 | 0 | 0 | 0 |

BLUE CROSS & BLUE SHIELD OF LOUISIANA FND

72-1232379

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 6 (CONT'D)

| NAME AND ADDRESS | TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION | COMPENSATION | CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS | EXPENSE ACCT AND OTHER ALLOWANCES |
|---|---|--------------|---|---|
| DAN BORNE P.O. BOX 98022 BATON ROUGE, LA 70898-9022 | DIRECTOR 1.00 | 0 | 0 | 0 |
| GRAND TOTALS | | 0 | 0 | 0 |

ATTACHMENT 7

FORM 990PF, PART XV - NAME, ADDRESS AND PHONE FOR APPLICATIONS

CHRISTY REEVES
5525 REITZ AVENUE
BATON ROUGE, LA 70809
225-298-7051

ATTACHMENT 8

990PF, PART XV - RESTRICTIONS OR LIMITATIONS ON AWARDS

LOUISIANA 501(C)(3) NONPROFITS IN GOOD STANDING WITH THE STATE;
PROJECTS FUNDED ARE RELATED TO HEALTH AND EDUCATION.

FORM 990BF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|--|--|---|--------|
| 100 BLACK MEN OF METROPOLITAN BATON ROUGE P O BOX 2286 BATON ROUGE, LA 70821-2286 | 509 (A) (2) | MENTORING THE 100 WAY | 15,950 |
| LOUISIANA PUBLIC HEALTH ASSOCIATION 7575 JEFFERSON HWY BOX 161 BATON ROUGE, LA 70112 | 170 (B) (1) (A) (VII) | 2012 LPFA ANNUAL EDUCATIONAL CONFERENCE: HEALTHY LIVING, HEALTHY COMMUNITIES | 2,000 |
| ACADEMIC DISTINCTION FUND 8550 UNITED PLAZA BOULEVARD SUITE 301 BATON ROUGE, LA 70809 | 509 (A) (1) | DISTINGUISHED SPEAKER SERIES | 10,000 |
| AMERICAN NATIONAL RED CROSS LOUISIANA CHAPTERS 4655 SHERWOOD COMMON BLVD BATON ROUGE, LA 70816 | 509 (A) (1) | BRACE FOR IMPACT | 5,000 |
| ST ANNA'S EPISCOPAL CHURCH 1313 ESPLANADE AVENUE NEW ORLEANS, LA 70116 | 509 (A) (1) | ANGEL AWARD - DARRYL DURHAM "ANNA'S ARTS FOR KIDS" | 20,000 |
| BIG BUDDY PROGRAM 1415 MAIN STREET BATON ROUGE, LA 70802 | 509 (A) (1) | ANGEL AWARD - GAYLYNNE MACK | 20,000 |

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|---|--|----------------------------------|--------|
| KIDS WANNA HELLO 816 WEST 15TH AVENUE COVINGTON, LA 70433 | 509(A) (I) | ANGEL AWARD - MARY BRENT BROWN | 20,000 |
| LOUISIANA 4-H FOUNDATION P O BOX 25100 BATON ROUGE, LA 70894 | 509(A) (I) | ANGEL AWARD - ANN KEENE | 20,000 |
| CASA JEFFERSON 671-A WHITNEY AVENUE GRETN, LA 70056 | 509(A) (I) | ANGEL AWARD - MICHAEL HACKETT | 20,000 |
| THE CENTRE FOR THE ARTS 1104 WEST MAIN STREET NEW ROADS, LA 70760 | 170(B) (I) (A) (VII) | ANGEL AWARD - TIFFANY PHELPS | 20,000 |
| CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS 8326 APRICOT STREET NEW ORLEANS, LA 70118 | PUBLIC CHARITY | ANGEL AWARD | 20,000 |
| ASSOCIATION FOR RETARDED CITIZENS OUACHITA P O BOX 1462 BATON ROUGE, LA 71210 | 509(A) (I) | EARLY INTERVENTION PROGRAM | 19,960 |

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|---|--|--|--------|
| EXCEL DANCE CO "STRUCTURE PROGRAM" INC 9717 OLYMPIC AVENUE BATON ROUGE, LA 70814 | 509(A) (1) | BACK TO SCHOOL GIVEAWAY, INCENTIVE GIFT AND SCHOLARSHIP PROGRAM | 9,850 |
| MCNEESE STATE UNIVERSITY BOX 91989 LAKE CHARLES, LA 70609 | 170(B) (1) (A) (VII) | MCNEESE BANNERS CULTURAL SERIES | 10,000 |
| BATON ROUGE AIDS SOCIETY 4560 NORTH BOULEVARD SUITE 100 BATON ROUGE, LA 70806 | 509(A) (1) | PROJECT P L A N T | 10,000 |
| BOSSIER HEALTHCARE FOUNDATION 2575 AIRLINE DRIVE BOSSIER CITY, LA 71111 | PUBLIC CHARITY | IMPACT GRANT | 9,000 |
| BOYS & GIRLS CLUBS OF ACADIANA, INC P O BOX 62166 LAFAYETTE, LA 70596 | 509(A) (1) | WANNA PLAY? GET FIT WITH IT | 20,000 |
| LSU HEALTH SCIENCES CENTER - DEPT OF PEDIATRICS LSU UNIT - PEDIATRICS 5825 AIRLINE HIGHWAY BATON ROUGE, LA 70805 | 509(A) (1) | BATON ROUGE CHILDREN'S HEALTH PROJECT | 26,700 |

FORM 990PF - PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|---|--|--|---------|
| BREC FOUNDATION 6201 FLORIDA BOULEVARD BATON ROUGE, LA 70806 | 509(A) (1) | CAPITAL AREA PATHWAYS PROJECT AND MOBILE PLAYGROUND | 511,084 |
| CAMP BON COEUR 405 WEST MAIN STREET LAFAYETTE, LA 70501 | 509(A) (1) | THE COEUR CUP | 7,500 |
| CANCER SERVICES OF GREATER BATON ROUGE 550 LOBDELL AVENUE BATON ROUGE, LA 70806 | 509(A) (1) | FINANCIAL ASSISTANCE | 10,000 |
| CAPITAL AREA CASA ASSOCIATION 848 LOUISIANA AVENUE BATON ROUGE, LA 70802 | 509(A) (1) | CASA PROGRAM | 20,000 |
| CENTRAL LOUISIANA COMMUNITY FOUNDATION P O BOX 66 ALEXANDRIA, LA 71301 | 509(A) (1) | IMPACT GRANT - 2011, CELEBRATION OF PHILANTHROPY | 2,500 |
| CENTENNIAL CULTURAL CENTER - LIVE, LIVELY, LASALLE P O BOX 896 OLLA, LA 71465 | 509(A) (1) | LIVE LIVELY LASALLE | 877,500 |

FORM 990BFE, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|---|--|--|---------|
| CENTER FOR PLANNING EXCELLENCE 100 LAFAYETTE STREET BATON ROUGE, LA 70801 | 509 (A) (1) | SMART GROWTH SUMMIT | 7,500 |
| CENTRAL LOUISIANA ECONOMIC DEVELOPMENT ALLIANCE P O BOX 465 ALEXANDRIA, LA 71309 | 509 (A) (1) | CENTRAL LOUISIANA LOCAL FOODS INITIATIVE, CENLA ADVANTAGE PARTNERSHIP | 263,700 |
| CINDERELLA PROJECT OF BATON ROUGE 17732 HIGHLAND ROADE SUITE G - BOX 264 BATON ROUGE, LA 70806 | 509 (A) (1) | THE CINDERELLA PROJECT LEADERSHIP ACADEMY | 7,500 |
| COMMUNITY FOUNDATION OF NORTH LOUISIANA 401 EDWARDS STREET SUITE 105 SHREVEPORT, LA 71101 | 509 (A) (1) | HEALTHY GREEN AND INTO THE OUTDOORS | 323,933 |
| COMMUNITY WORKS OF LOUISIANA 615 BARONNE STREET SUITE 201 NEW ORLEANS, LA 70113 | 509 (A) (1) | CWLA SUMMER PROGRAM | 12,600 |
| COVENANT HOUSE OF NEW ORLEANS 611 NORTH RAMPART STREET NEW ORLEANS, LA 70112 | 509 (A) (1) | YOUTH BEHAVIORAL HEALTH COUNSELOR | 10,000 |

FORM 990BPF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|--|--|--|---------|
| DILLARD UNIVERSITY 611 NORTH RAMPART STREET NEW ORLEANS, LA 70112 | 509 (1) (1) | FROM SEED TO TABLE "DREAM KEEPER'S GARDEN" | 20,000. |
| EDUCATION'S NEXT HORIZON 412 NORTH 4TH STREET SUITE 240 BATON ROUGE, LA 70802 | 509 (A) (1) | LOUISIANA CENTER FOR AFTERSCHOOL LEARNING | 11,000 |
| FAMILY ROAD OF GREATER BATON ROUGE 323 EAST AIRPORT AVENUE BATON ROUGE, LA 70806 | 509 (A) (1) | GENERAL OPERATING SUPPORT | 5,000 |
| LOUISIANA PUBLIC HEALTH ASSOCIATION 1515 PYDRAS STREET SUITE 1200 NEW ORLEANS, LA 70112 | 509 (A) (1) | FIT NOLA PROJECT | 298,484 |
| MAYOR'S HEALTHY CITY INITIATIVE 222 S , LOUIS STREET SUITE 301 BATON ROUGE, LA 70802 | 509 (A) (1) | FRESH BEGINNINGS | 436,449 |
| FIRSTLINE SCHOOLS, INC 2319 VALENCE ST NEW ORLEANS, LA 70115 | 509 (A) (1) | GARDEN-BASED EDUCATION AT DILBERT | 20,000 |

FORM 990PF PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|--|--|--|---------|
| PENNINGTON BIOMEDICAL RESEARCH FOUNDATION 6400 PERKINS ROAD BATON ROUGE, LA 70808 | 509 (A) (1) | GORDON PEDIATRIC RESEARCH DEVELOPMENT FUND | 9,500 |
| GREATER NOLA FOUNDATION 1055 ST CHARLES AVENUE SUITE 100 NEW ORLEANS, LA 70130 | 509 (A) (1) | WHOLE KID NATION | 227,494 |
| NEW ORLEANS FOOD AND FARM NETWORK, INC 4840 BANKS STREET NEW ORLEANS, LA 70119 | 509 (A) (1) | GROWING LA | 298,410 |
| MANSHIP THEATER 100 LAFAYETTE STREET BATON ROUGE, LA 70801 | 170 (B) (1) (A) (VII) | HAPPY MOVERS | 6,550 |
| KIWANIS CLUB OF LAFAYETTE FOUNDATION 400 E KALISTE SALOOM ROAD SUITE 1100 LAFAYETTE, LA 70508 | 509 (A) (1) | HEALTHY LIVING CLUB | 338,952 |
| JUNIOR ACHIEVEMENT OF GREATER NEW ORLEANS, INC 7809 JEFFERSON HWY STE. D-4 BATON ROUGE, LA 70809 | PUBLIC CHARITY | IMPACT GRANT | 20,000 |

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|---|--|--|--|---------|
| | | | | |
| LOUISIANA ASSEMBLY ON SCHOOL BASED HEALTH CARE P O BOX 80053 BATON ROUGE, LA 70898 | 509 (A) (1) | | LASBHC ANNUAL STATE CONFERENCE | 20,000 |
| THE JI FOUNDATION 21223 WATERFRONT EAST DRIVE MAUREPAS, LA 70449 | 170 (B) (1) (A) (VII) | | LEUKEMIA PATIENTS | 5,000 |
| LOUISIANA APPLESEED CENTER FOR LAW AND JUSTICE 909 POYDRAS ST SUITE 1550 NEW ORLEANS, LA 70112 | 509 (A) (1) | | LOUISIANA APPLESEED - ACCESS TO NUTRITION | 18,000 |
| LOUISIANA ARTS & SCIENCE MUSEUM 100 RIVER ROAD SOUTH BATON ROUGE, LA 70802 | 509 (A) (1) | | JUNE 2012 PROGRAMMING AND FIRST SUNDAY | 3,000 |
| LOUISIANA ASSOCIATION FOR THE BLIND 1750 CLAIBORNE AVENUE SHREVEPORT, LA 71103 | 170 (B) (1) (A) (VII) | | ORIENTATION & ADJUSTMENT TO BLINDNESS TRAINING | 12,500 |
| LOUISIANA DELTA COMMUNITY COLLEGE 7500 MILLHAVEN ROAD MONROE, LA 71203 | 509 (A) (1) | | LDCC NURSING CLINICAL SIMULATION LAB | 20,444. |

FORM 990PF - PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|---|--|--|---------|
| LSU FOUNDATION 3838 WEST LAKESHORE DRIVE BATON ROUGE, LA 70808 | 509 (A) (1) | ON BEHALF OF LSU COMMUNITY UNIVERSITY PARTNERSHIP - FRESH CUTS CLEAN HEALTH | 12,500 |
| LSU SMART BODIES 153 HIMES HALL BATON ROUGE, LA 70803 | 509 (A) (1) | SMART BODIES CONTRACT | 250,000 |
| MAMOU HEALTH RESOURCES, INC 300 SOUTH STREET MAMOU, LA 70801 | 509 (A) (1) | MAMOU COMMUNITY FREE HEALTH CARE CLINIC | 20,000 |
| METHODIST HEALTH SYSTEM FOUNDATION, INC 360 OAK HARBOR BLVD SLIDELL, LA 70458 | 509 (A) (1) | SIGN UP FRIDAY | 20,000 |
| COMMON GROUND HEALTH CLINIC 1400 TECHE STREET NEW ORLEANS, LA 70114 | 509 (A) (1) | PATIENT ASSISTANCE PROGRAM | 20,000 |
| PENNINGTON BIOMEDICAL RESEARCH FOUNDATION 6400 PERKINS ROAD BATON ROUGE, LA 71201 | 509 (A) (1) | PENNINGTON CONTRACT | 826,900 |

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|--|--|--|---------|
| PENNINGTON BIOMEDICAL RESEARCH FOUNDATION, INC 6400 PERKINS ROAD BATON ROUGE, LA 70808 | 509(A) (1) | 2012 CHILDHOOD OBESITY CONFERENCE AND REPORT | 30,000 |
| YMCA OF NORTHEAST LOUISIANA 1505 STUBBS AVENUE MONROE, LA 71201 | 170(B) (1) (A) (VII) | OUACHITA WELL | 347,368 |
| WRBH RADIO FOR THE BLIND 3606 MAGAZINE STREET NEW ORLEANS, LA 70115 | 509(A) (1) | RADIO FOR THE BLIND & PRINT HANDICAPPED | 10,484 |
| REGINA COELI CHILD DEVELOPMENT CENTER 22476 HWY 190 ROBERT, LA 70455 | 509(A) (1) | HEAD START FOR HEALTH LITERACY | 20,000 |
| KIDS RETHINK NEW ORLEANS SCHOOLS 1001 S BROAD STREET STUDIO 206 NEW ORLEANS, LA 70125 | 509(A) (1) | RETHINK FOOD AND EXERCISE INITIATIVE | 20,000 |
| SHREVEPORT OPERA 212 TEXAS STREET SUITE 101 SHREVEPORT, LA 71101 | 509(A) (1) | SHREVEPORT OPERA XPRESS (SOX) | 5,000 |

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND | | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|--|--|--|---|---------|
| | FOUNDATION STATUS OF RECIPIENT | | | |
| SOUTHWEST LOUISIANA AREA HEALTH EDUCATION CENTER 103 INDEPENDENCE BLVD LAFAYETTE, LA 70506 | 509 (A) (1) | | DARE TO BE HEALTHY | 253,592 |
| TEACH FOR AMERICA, INC P O BOX 65148 BATON ROUGE, LA 70896 | 509 (A) (1) | | INCREASING TALENT & RECRUITMENT AND RETENTION TO FUEL PROGRESS | 13,300 |
| THE AMYOTROPHIC LATERAL SCLEROSIS ASSOCIATION P O BOX 66825 BATON ROUGE, LA 70896 | 509 (A) (1) | | MISSISSIPPI CHAPTER - CARE SERVICES PROGRAM | 19,773 |
| THE SALVATION ARMY P O BOX 15467 BATON ROUGE, LA 70012 | 509 (A) (1) | | SCHOOL OF PERFORMING ARTS | 5,000 |
| LSU FOUNDATION 3838 WEST LAKESHORE DRIVE BATON ROUGE, LA 70808 | 509 (A) (1) | | FOR THE BENEFIT OF LSU MUSEUM OF ART - UNIQUELY LOUISIANA | 7,500 |
| LOUISIANA ASSOCIATION OF NONPROFIT ORGANIZATIONS 447 THIRD STREET BATON ROUGE, LA 70802 | 509 (A) (1) | | LANO ANNUAL CONFERENCE VANISHING BORDERS - CREATING IMPACT | 7,500 |

FORM 990DPF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|--|--|---------------------------------------|---------|
| NKU FOUNDATION 3405 SENECA STREET BATON ROUGE, LA 70805 | 170 (B) (1) (A) (VII) | ANGEL AWARD - WENDELL JACKSON | 5,000 |
| HOPKINS STREET REVITALIZATION ASSOCIATION, INC P O BOX 9317 NEW IBERIA, LA 70562 | 509 (A) (1) | WEST END HEALTH & WELLNESS PROJECT | 374,768 |
| CULTURAL CROSSROADS OF MINDEN P O BOX 1135 MINDEN, LA 71058 | 509 (A) (1) | WINGS DONATION | 1,000 |
| YMCA OF THE CAPITAL AREA 350 SOUTH FOSTER DRIVE BATON ROUGE, LA 70806 | 170 (B) (1) (A) (VII) | STEWARDS OF CHILDREN | 5,000 |
| TULANE EDUCATIONAL FUND 8550 UNITED PLAZA BOULEVARD SUITE 301 BATON ROUGE, LA 70809 | 509 (A) (1) | IMPACT GRANT - GROW DAT YOUTH FARM | 20,000. |
| AMERICAN CANCER SOCIETY - BATON ROUGE 10528 KENTSHIRE CT BATON ROUGE, LA 70810 | 509 (A) (1) | IMPACT GRANT - TRANSPORTATION PROGRAM | 20,000 |

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| <u>RECIPIENT NAME AND ADDRESS</u> | <u>RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT</u> | <u>PURPOSE OF GRANT OR CONTRIBUTION</u> | <u>AMOUNT</u> |
|--|---|--|---------------|
| AMERICAN NATIONAL RED CROSS - LA CAPITAL AREA 4660 SHERWOOD COMMON BOULEVARD BATON ROUGE, LA 70816 | 509 (A) (1) | IMPACT GRANT - SOUTH LOUISIANA REGION DISASTER SERVICES REPLACEMENT MEDICATIONS | 20,000 |
| BATON ROUGE SPEECH & HEARING FOUNDATION, INC 535 W. ROOSEVELT ST BATON ROUGE, LA 70802 | 509 (A) (1) | IMPACT GRANT - EXPANSION OF PSYCHOLOGICAL-BEHAVIORAL SERVICES | 15,000 |
| BEAUCARE, INC P O BOX 1779 DERIDDER, LA 70634 | 509 (A) (1) | IMPACT GRANT - AFTERSCHOOL EDUCATION | 11,454 |
| BIG BUDDY PROGRAM 1415 MAIN STREET BATON ROUGE, LA 70802 | 509 (A) (1) | IMPACT GRANT - PROJECT ACHIEVE | 20,000 |
| BOYS TOWN LOUISIANA, INC 700 FRENCHMEN STREET NEW ORLEANS, LA 70116 | 509 (A) (1) | IMPACT GRANT - BOYS TOWN INTEGRATED CONTINUUM OF CARE FOR AT-RISK CHILDREN AND FAMILIES | 15,000 |
| CENTRAL LOUISIANA COMMUNITY FOUNDATION P O BOX 66 ALEXANDRIA, LA 71301 | 509 (A) (1) | IMPACT GRANT - 2013 CELEBRATION OF PHILANTHROPY | 2,500 |

FORM 990EF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|--|--|--|--------|
| COMMUNITY RENEWAL INTERNATIONAL P O BOX 4678 SHREVEPORT, LA 71134 | 509 (A) (1) | IMPACT GRANT - COMMUNITY RENEWAL INTERNATIONAL | 20,000 |
| COUNCIL ON ALCOHOL AND DRUG ABUSE FOR GREATER NO 3520 GENERAL DEGAULLE DR , STE 5010 NEW ORLEANS, LA 70114 | 509 (A) (1) | IMPACT GRANT - TOO GOOD FOR DRUGS | 20,000 |
| DESOTO HEALTHCARE CENTER, INC P O BOX 1384 MANSFIELD, LA 71052 | 509 (A) (1) | IMPACT GRANT - PROJECT SPEED HEALTHCARE | 9,585 |
| FAMILY SERVICE OF GREATER NEW ORLEANS 2515 CANAL ST SUITE 201 NEW ORLEANS, LA 70119 | 509 (A) (1) | IMPACT GRANT - CONNECTIONS COUNT PROFESSIONAL DEVELOPMENT | 7,500 |
| FAMILY SERVICE OF GREATER NEW ORLEANS 2515 CANAL ST SUITE 201 NEW ORLEANS, LA 70119 | 509 (A) (1) | IMPACT GRANT - CHILDREN'S MENTAL HEALTH CENTER | 20,000 |
| FOOD BANK OF CENTRAL LOUISIANA 3223 BALDWIN AVENUE ALEXANDRIA, LA 71301 | 509 (A) (1) | IMPACT GRANT - BACKPACK PROGRAM | 20,000 |

FORM 990BPF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| <u>RECIPIENT NAME AND ADDRESS</u> | <u>RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT</u> | <u>PURPOSE OF GRANT OR CONTRIBUTION</u> | <u>AMOUNT</u> |
|--|---|---|---------------|
| GREATER BATON ROUGE FOOD BANK 5546 CHOCTAW DRIVE BATON ROUGE, LA 70805 | 509 (A) (1) | IMPACT GRANT - BACKPACK PROGRAM | 20,000 |
| JUNIOR ACHIEVEMENT OF GREATER BATON ROUGE ACADIANA 7809 JEFFERSON HWY STE D-4 BATON ROUGE, LA 70809 | 509 (A) (1) | IMPACT GRANT - PARTNERING TO CREATE STUDENT GRADUATION PATHWAYS 2012-13 | 8,000 |
| LAFAYETTE COMMUNITY HEALTH CARE CLINIC 1317 JEFFERSON STREET LAFAYETTE, LA 70501 | 509 (A) (1) | IMPACT GRANT - LCHCC HEALTH CARE FOR THE UNINSURED AND UNDERINSURED | 10,000 |
| LIBERTY'S KITCHEN, INC P.O. BOX 19293 NEW ORLEANS, LA 70179 | 509 (A) (1) | IMPACT GRANT - LIBERTY'S KITCHEN YOUTH DEVELOPMENT PROGRAM | 20,000 |
| LIFESHARE BLOOD CENTERS 8910 LINWOOD AVE SHREVEPORT, LA 71106 | 509 (A) (1) | IMPACT GRANT - RARE CELLS PRESERVATION AND STORAGE ADMINISTERED BY THE JOHN J MOULDS REFERENCE LAB AND SCIENTIFIC SUPPORT SERVICES AT LIFESHARE BLOOD CENTERS. | 20,000 |
| LOUISIANA RESOURCE CENTER FOR EDUCATORS 5550 FLORIDA BLVD BATON ROUGE, LA 70806 | 509 (A) (1) | IMPACT GRANT - MATH AND SCIENCE ACCELERATION CAMP | 20,000 |

FORM 990BPF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|--|--|--|--------|
| LSUS FOUNDATION ONE UNIVERSITY PLACE SHREVEPORT, LA 71115 | 509 (A) (1) | IMPACT GRANT - DISTNACE MENTAL HEALTH INFRASTRUCTURE AND PILOT FOR RURAL LOUISIANANS | 19,110 |
| MARTIN LUTHER KING HEALTH CENTER 827 MARGARET PLACE SUITE 201 SHREVEPORT, LA 71101 | 509 (A) (1) | IMPACT GRANT - LIFESTYLE CHANGE PROGRAM REDUCING THE RISK OF DEVELOPING TYPE 2 DIABETES IN HIGH RISK INDIVIDUALS WITH PRE-DIABETES | 20,000 |
| PHILADELPHIA CENTER 2020 CENTENARY BLVD SHREVEPORT, LA 71104 | 509 (A) (1) | IMPACT GRANT - HIV PREVENTION SERVICES FOR NMILA | 10,000 |
| SEXUAL TRAUMA AWARENESS & RESPONSE CENTER 233 SAINT FERDINAND STREET BATON ROUGE, LA 70802 | 509 (A) (1) | IMPACT GRANT - PEER EDUCATORS FOR PREVENTION | 10,000 |
| SHREVEPORT REGIONAL ARTS COUNCIL 400 CLYDE FANT PARKWAY CHREVEPORT, LA 71101 | 509 (A) (1) | IMPACT GRANT - THE RISE OF THE GUARDIANS | 15,000 |
| SPECIAL OLYMPICS LOUISIANA, INC. 1000 E MORRIS AVENUE HAMMOND, LA 70403 | 509 (A) (1) | IMPACT GRANT - HEALTHY ATHLETES | 20,000 |

FORM 990BPF - PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 9 (CONT'D)

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|--|--|--|------------------|
| THE POSSE FOUNDATION, INC 1515 PYDRAS SUITE 610 NEW ORLEANS, LA 70012 | 509(A) (1) | IMPACT GRANT - THE POSSE FOUNDATION | 20,000 |
| VOLUNTEER HEALTH CORPS OF BATON ROUGE 4655 SHERWOOD COMMON BLVD BATON ROUGE, LA 70816 | 509(A) (1) | IMPACT GRANT - MEDICAL RESERVE CORPS (MRC) | 20,000 |
| VOLUNTEER INSTRUCTORS TEACHING ADULTS, INC 905 JEFFERSON STREET SUITE 404 LAFAYETTE, LA 70501 | 509(A) (1) | IMPACT GRANT - PARENTS KEY TO SUCCESS | 15,000 |
| YMCA OF THE CAPITAL AREA 350 SOUTH FOSTER DRIVE BATON ROUGE, LA 70806 | 509(A) (1) | IMPACT GRANT - SPLASH PROGRAM | 5,000 |
| TOTAL CONTRIBUTIONS PAID | | | <u>6,850,894</u> |

| RECIPIENT NAME | ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|---|---|--|--------------------------------------|--|-----------|
| BREC Foundation | 6201 Florida Boulevard Baton Rouge, LA 70806 | 501(c)3 | 509(a)(1) | Capital Area Pathways Project and Mobile Playground | 455,583 |
| BREC Foundation | 6201 Florida Boulevard Baton Rouge, LA 70806 | 501(c)3 | 509(a)(1) | Capital Area Pathways Project and Mobile Playground | 33,333 |
| Centennial Cultural Center, Inc | PO Box 896 Olla, LA 71465 | 501(c)3 | 509(a)(1) | Live Lively LaSalle | 68,250 |
| Centennial Cultural Center, Inc | PO Box 896 Olla, LA 71465 | 501(c)3 | 509(a)(1) | Live Lively LaSalle | 54,250 |
| Central Louisiana Economic Development Alliance | PO BOX 465 Alexandria, LA 71309 | 501(c)3 | 509(a)(1) | Central Louisiana Local Foods Initiative | 120,750 |
| Central Louisiana Economic Development Alliance | PO BOX 465 Alexandria, LA 71309 | 501(c)3 | 509(a)(1) | Central Louisiana Local Foods Initiative | 115,550 |
| Hopkins Street Revitalization Association, Inc | P O Box 9317 New Iberia, LA 70562 | 501(c)3 | 509(a)(1) | West End Health and Wellness Project | 316,416 |
| Hopkins Street Revitalization Association, Inc | P O Box 9317 New Iberia, LA 70562 | 501(c)3 | 509(a)(1) | West End Health and Wellness Project | 308,816 |
| Kiwanis Club of Lafayette Foundation | 400 E Kaliste Saloom Road, Suite 1100 Lafayette, LA 70508 | 501(c)3 | 509(a)(1) | Healthy Living Club | 477,682 |
| Kiwanis Club of Lafayette Foundation | 400 E Kaliste Saloom Road, Suite 1100 Lafayette, LA 70508 | 501(c)3 | 509(a)(1) | Healthy Living Club | 183,366 |
| Louisiana Public Health Institute | 1515 Poydras Street, Suite 1200 New Orleans, LA 70112 | 501(c)3 | 509(a)(1) | Fit NOLA Project | 344,293 |
| Louisiana Public Health Institute | 1515 Poydras Street, Suite 1200 New Orleans, LA 70112 | 501(c)3 | 509(a)(1) | Fit NOLA Project | 357,214 |
| Mayor's Healthy City Initiative | 222 St Louis Street, Suite 301 Baton Rouge, LA 70802 | 501(c)3 | 509(a)(1) | Fresh Beginnings | 342,882 |
| Mayor's Healthy City Initiative | 222 St Louis Street, Suite 301 Baton Rouge, LA 70802 | 501(c)3 | 509(a)(1) | Fresh Beginnings | 220,669 |
| New Orleans Food and Farm Network, Inc | 4840 Banks Street New Orleans, LA 70119 | 501(c)3 | 509(a)(1) | Growing LA | 141,590 |
| Southwest Louisiana Area Health Education Center | 103 Independence Blvd Lafayette, LA 70506 | 501(c)3 | 509(a)(1) | Dare to be Healthy | 263,911 |
| Southwest Louisiana Area Health Education Center | 103 Independence Blvd Lafayette, LA 70506 | 501(c)3 | 509(a)(1) | Dare to be Healthy | 242,474 |
| The Community Foundation of North Louisiana | 401 Edwards Street, Suite 105 Shreveport, LA 71101 | 501(c)3 | 509(a)(1) | Healthy Green and Into the Outdoors | 264,552 |
| The Greater New Orleans Foundation | 1055 St Charles Avenue, Suite 100 New Orleans, LA 70130 | 501(c)3 | 509(a)(1) | Whole Kid Nation (formerly Generation K) | 321,856 |
| The Greater New Orleans Foundation | 1055 St Charles Avenue, Suite 100 New Orleans, LA 70130 | 501(c)3 | 509(a)(1) | Whole Kid Nation (formerly Generation K) | 367,710 |
| YMCA of Northeast Louisiana | 1505 Stubbs Avenue Monroe, LA 71201 | 501(c)3 | 509(a)(2) under 170(b)(1)(A)(vii) | Ouachita Well | 331,524 |
| YMCA of Northeast Louisiana | 1505 Stubbs Avenue Monroe, LA 71201 | 501(c)3 | 509(a)(2) under 170(b)(1)(A)(vii) | Ouachita Well | 320,824 |
| TOTAL APPROVED | | | | | 5,653,495 |

Application for Change in Accounting Method

OMB No. 1545-0152

| | | | |
|---|--|---|--|
| Name of filer (name of parent corporation if a consolidated group) (see instructions) BLUE CROSS & BLUE SHIELD OF LOUISIANA FND | | Identification number (see instructions) 72-1232379 | |
| | | Principal business activity code number (see instructions) 813210 | |
| Number, street, and room or suite no. If a P.O. box, see the instructions P.O. BOX 98022 | | Tax year of change begins (MM/DD/YYYY) 01/01/2012 | |
| City or town, state, and ZIP code BATON ROUGE, LA 70898-9022 | | Tax year of change ends (MM/DD/YYYY) 12/31/2012 | |
| Name of applicant(s) (if different than filer) and identification number(s) (see instructions) N/A | | Name of contact person (see instructions) BARRY TOVIG | |
| | | Contact person's telephone number (202) 327-8821 | |

If the applicant is a member of a consolidated group, check this box ☐
If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☒

| | | |
|--|--|--|
| Check the box to indicate the type of applicant. <input type="checkbox"/> Individual <input type="checkbox"/> Cooperative (Sec. 1381) <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Controlled foreign corporation (Sec. 957) <input type="checkbox"/> S corporation <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) <input type="checkbox"/> Insurance co. (Sec. 816(a)) <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) <input type="checkbox"/> Insurance co. (Sec. 831) <input type="checkbox"/> Other (specify) ▶ <input checked="" type="checkbox"/> Exempt organization. Enter Code section ▶ 501(c)(3) | | Check the appropriate box to indicate the type of accounting method change being requested. (see instructions) <input type="checkbox"/> Depreciation or Amortization <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions <input checked="" type="checkbox"/> Other (specify) ▶ CASH TO ACCRUAL |
|--|--|--|

Caution. To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request

| | Yes | No |
|--|-----|-------------------------------------|
| 1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. ▶ (a) Change No. 123 (b) Other <input type="checkbox"/> Description ▶ N/A | | |
| 2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation. | | <input checked="" type="checkbox"/> |

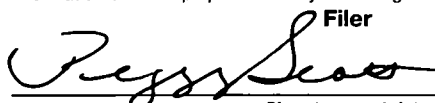
Note. Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

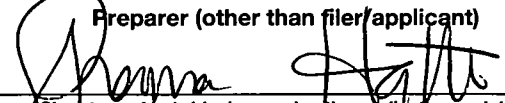
Part II Information For All Requests

| | Yes | No |
|---|-----|-------------------------------------|
| 3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures. | | <input checked="" type="checkbox"/> |
| 4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5. | | <input checked="" type="checkbox"/> |
| b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)? | | N/A |

Signature (see instructions)

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

Filer

 Signature and date **11/8/2013**
PEGGY SCOTT, PRESIDENT
 Name and title (print or type)

Preparer (other than filer/applicant)

 Signature of individual preparing the application and date **11/12/13**
SHANNON HAIGHT
 Name of individual preparing the application (print or type)
ERNST & YOUNG U.S. LLP
 Name of firm preparing the application

| Part II Information For All Requests (continued) | | Yes | No |
|--|---|------------|-----------|
| 4c | Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)? | N/A | |
| d | Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If "Yes," attach the consent statement from the director. | N/A | |
| e | Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended ▶ N/A | N/A | |
| f | If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ N/A Telephone number ▶ N/A Tax year(s) ▶ N/A | N/A | |
| g | Has a copy of this Form 3115 been provided to the examining agent identified on line 4f? | N/A | |
| 5a | Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name ▶ N/A Telephone number ▶ N/A Tax year(s) ▶ N/A | | ✓ |
| b | Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a? | N/A | |
| c | Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? If "Yes," attach an explanation. | N/A | |
| 6 | If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court. N/A | | |
| 7 | If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? If "Yes," the applicant is not eligible to make the change. | N/A | |
| 8a | Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)? | | ✓ |
| b | If "Yes," attach an explanation. N/A | | |
| 9a | Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)? | | ✓ |
| b | If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent. N/A | | |
| c | If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation. N/A | | |
| 10a | Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? | | ✓ |
| b | If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s). N/A | | |
| 11 | Is the applicant requesting to change its overall method of accounting? If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form. | | ✓ |
| Present method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) | | | |
| Proposed method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) | | | |

| Part II Information For All Requests (continued) | | | | | | | | | | Yes | No | | |
|---|--|----|----|-----------|--------------------------------|----|----|------------|--------------------------------|-----|----|------------|----|
| 12 | If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following: | | | | | | | | | | | | |
| a | The item(s) being changed. SEE STATEMENTS | | | | | | | | | | | | |
| b | The applicant's present method for the item(s) being changed. SEE STATEMENTS | | | | | | | | | | | | |
| c | The applicant's proposed method for the item(s) being changed. SEE STATEMENTS | | | | | | | | | | | | |
| d | The applicant's present overall method of accounting (cash, accrual, or hybrid). SEE STATEMENTS | | | | | | | | | | | | |
| 13 | Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. SEE STATEMENTS | | | | | | | | | | | | |
| 14 | Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If "No," attach an explanation. | | | | | | | | | ✓ | | | |
| 15a | Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? | | | | | | | | | | ✓ | | |
| b | If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application. N/A | | | | | | | | | | | | |
| 16 | Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response? SEE STATEMENTS | | | | | | | | | ✓ | | | |
| 17 | If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change. | | | | | | | | | | | | |
| | 1st preceding year ended mo | 12 | yr | 2012 | 2nd preceding year ended mo | 12 | yr | 2011 | 3rd preceding year ended mo | 12 | yr | 2010 | |
| | \$ | | | 1,565,828 | \$ | | | 15,931,491 | \$ | | | 20,051,967 | |
| Part III Information For Advance Consent Request | | | | | | | | | | | | Yes | No |
| 18 | Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures. | | | | | | | | | | | | |
| 19 | Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists. | | | | | | | | | | | | |
| 20 | Attach a copy of all documents related to the proposed change (see instructions). | | | | | | | | | | | | |
| 21 | Attach a statement of the applicant's reasons for the proposed change. | | | | | | | | | | | | |
| 22 | If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation. | | | | | | | | | | | | |
| 23a | Enter the amount of user fee attached to this application (see instructions) ▶ \$ _____ | | | | | | | | | | | | |
| b | If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions). | | | | | | | | | | | | |
| Part IV Section 481(a) Adjustment | | | | | | | | | | | | Yes | No |
| 24 | Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . If "Yes," do not complete lines 25, 26, and 27 below. | | | | | | | | | | | | ✓ |
| 25 | Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ \$ -336,909 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. SEE STATEMENTS | | | | | | | | | | | | |

| Part IV | Section 481(a) Adjustment (continued) | Yes | No |
|----------------------------------|--|------------|-----------|
| 26 | If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change? <i>N/A</i> | | |
| 27 | Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? <i>N/A</i> | | ✓ |
| If "Yes," attach an explanation. | | | |

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

| Part I | Change in Overall Method (see instructions) | Amount |
|---------------|--|--------------------|
| 1 | Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g. SEE STATEMENTS | |
| a | Income accrued but not received (such as accounts receivable) | \$ 6,232 |
| b | Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method | NONE |
| c | Expenses accrued but not paid (such as accounts payable) | -343,141 |
| d | Prepaid expenses previously deducted | NONE |
| e | Supplies on hand previously deducted and/or not previously reported | NONE |
| f | Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II | NONE |
| g | Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ► | NONE |
| h | Net section 481(a) adjustment (Combine lines 1a–1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25. | \$ -336,909 |
| 2 | Is the applicant also requesting the recurring item exception under section 461(h)(3)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| 3 | Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences. SEE STATEMENTS | |

| Part II | Change to the Cash Method For Advance Consent Request (see instructions) | <i>N/A</i> |
|--|--|------------|
| Applicants requesting a change to the cash method must attach the following information: | | |
| 1 | A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business. | |
| 2 | An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations. | |

Schedule B—Change to the Deferral Method for Advance Payments (see instructions) *N/A*

| | |
|----------|---|
| 1 | If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information: |
| a | A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34. |
| b | If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34. |
| c | If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34. |
| 2 | If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following. |
| a | A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1). |
| b | A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3). |
| c | A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii). |
| d | A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income. |

Schedule C—Changes Within the LIFO Inventory Method (see instructions) N/A**Part I General LIFO Information**

N/A

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970**, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1** Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a** Valuing inventory (e.g., unit method or dollar-value method).
 - b** Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
 - c** Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - d** Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2** If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3** If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4** If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5** Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6** If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

N/A

- 1** If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2** If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a** A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b** A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c** If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d** A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e** A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f** A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g** A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3** If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4** If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

N/A

N/A

- N/A

[illegible]

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)). N/A

Section A—Allocation and Capitalization Methods N/A

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B—Direct and Indirect Costs Required To Be Allocated N/A

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

| | Present method | Proposed method |
|--|----------------|-----------------|
| 1 Direct material | | |
| 2 Direct labor | | |
| 3 Indirect labor | | |
| 4 Officers' compensation (not including selling activities) | | |
| 5 Pension and other related costs | | |
| 6 Employee benefits | | |
| 7 Indirect materials and supplies | | |
| 8 Purchasing costs | | |
| 9 Handling, processing, assembly, and repackaging costs | | |
| 10 Offsite storage and warehousing costs | | |
| 11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle | | |
| 12 Depletion | | |
| 13 Rent | | |
| 14 Taxes other than state, local, and foreign income taxes | | |
| 15 Insurance | | |
| 16 Utilities | | |
| 17 Maintenance and repairs that relate to a production, resale, or long-term contract activity | | |
| 18 Engineering and design costs (not including section 174 research and experimental expenses) | | |
| 19 Rework labor, scrap, and spoilage | | |
| 20 Tools and equipment | | |
| 21 Quality control and inspection | | |
| 22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant | | |
| 23 Licensing and franchise costs | | |
| 24 Capitalizable service costs (including mixed service costs) | | |
| 25 Administrative costs (not including any costs of selling or any return on capital) | | |
| 26 Research and experimental expenses attributable to long-term contracts | | |
| 27 Interest | | |
| 28 Other costs (Attach a list of these costs.) | | |

Part III Method of Cost Allocation (see instructions) (continued) N/A**Section C—Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.) N/A

| | Present method | Proposed method |
|--|----------------|-----------------|
| 1 Marketing, selling, advertising, and distribution expenses | | |
| 2 Research and experimental expenses not included in Section B, line 26 | | |
| 3 Bidding expenses not included in Section B, line 22 | | |
| 4 General and administrative costs not included in Section B | | |
| 5 Income taxes | | |
| 6 Cost of strikes | | |
| 7 Warranty and product liability costs | | |
| 8 Section 179 costs | | |
| 9 On-site storage | | |
| 10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11 | | |
| 11 Other costs (Attach a list of these costs.) | | |

Schedule E—Change in Depreciation or Amortization (see instructions)

N/A

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

Note. See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? ☐ Yes ☐ No
If "Yes," enter the applicable section ► _____
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? ☐ Yes ☐ No
If "Yes," state the election made ► _____
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? . . ☐ Yes ☐ No
- c Is the property public utility property? ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
 - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
 - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
 - c The facts to support the asset class for the proposed method.
 - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
 - e The useful life, recovery period, or amortization period of the property.
 - f The applicable convention of the property.
 - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

**Automatic change in overall method of accounting from cash to accrual
Filed under Rev. Proc. 2011-14, Appendix section 14.01**

Page 1, Name of Applicant

Unless otherwise specified, a reference to the "Taxpayer" in this document refers to the following applicant:

Blue Cross & Blue Shield of Louisiana Fnd
EIN: 72-1232379
Principal Business Activity Code: 813210

Request for Faxed Documents

In accordance with the procedures set forth in section 9.04(3) of Rev. Proc. 2013-1, the Taxpayer requests that a copy of any document related to this request (e.g., a request for additional information) be provided to the Taxpayer and the Taxpayer's authorized representatives via fax at the numbers below.

| | | |
|--|-------------------------------|----------------------------------|
| Taxpayer's Fax Number: | Peggy Scott | (225) 295-2491 |
| Authorized Representatives' Fax Numbers: | Barry Tovig Shannon Haight | (866) 248-4193 (866) 498-5679 |

Page 3, Part II, Question 12

a) The item being changed:

The Taxpayer is changing its overall method of accounting.

b) The applicant's present method for the item being changed:

Under the Taxpayer's present method of accounting, the Taxpayer uses the cash receipts and disbursements ("cash") method of accounting under Treas. Reg. section 1.446-1(c)(1)(ii).

c) The applicant's proposed method for the item being changed:

Under the Taxpayer's proposed method of accounting, the Taxpayer will use an accrual method of accounting under Treas. Reg. section 1.446-1(c)(1)(ii).

d) The applicant's present overall method of accounting:

The Taxpayer's present overall method of accounting is the cash method.

**Blue Cross & Blue Shield of Louisiana Fnd
Form 3115 Statements**

**EIN:72-1232379
Tax Year 12/31/2012**

**Automatic change in overall method of accounting from cash to accrual
Filed under Rev. Proc. 2011-14, Appendix section 14.01**

Page 3, Part II, Question 13

The Taxpayer, Blue Cross and Blue Shield of Louisiana Foundation, is the philanthropic arm of Blue Cross. The Taxpayer promotes the wellness and well-being of Louisianians by supporting projects and programs for health or education related causes. The Taxpayer's principal business activity code is 813210. The Taxpayer has only one trade or business as defined in Treas. Reg. §1.446-1(d).

Form 3115, Page 3, Part II, Question 16

If it is tentatively determined that Taxpayer has changed its method of accounting without complying with all the applicable provisions of Rev. Proc. 2011-14 (for example, the Taxpayer changed to a method of accounting that varies from the applicable accounting method described in Rev. Proc. 2011-14, or the Taxpayer is outside the scope of Rev. Proc. 2011-14), the privilege of a conference is hereby requested. To arrange the time and place of such a conference, please contact the Taxpayer's representative:

Barry Tovig
(202) 327-8821
(866) 248-4193 (Fax)

Ernst & Young LLP
1101 New York Avenue, N.W.
Washington, DC 20005

Page 3, Part IV, Question 25 and 26; Page 4, Schedule A, Part I, Questions 1a through 1h:

Income accrued but not received:

| | |
|------------------------------|-------|
| Investment Income Receivable | \$ 14 |
| Contributions Receivable | 523 |
| Interunit Receivable | 5,695 |

\$6,232

Expenses accrued but not paid:

| | |
|--------------------------------|-------------|
| Accrued Administrative Expense | (\$340,556) |
|--------------------------------|-------------|

**Blue Cross & Blue Shield of Louisiana Fnd
Form 3115 Statements**

**EIN:72-1232379
Tax Year 12/31/2012**

**Automatic change in overall method of accounting from cash to accrual
Filed under Rev. Proc. 2011-14, Appendix section 14.01**

Excise Tax Payable

(2,585)

(\$343,141)

Net Positive Section 481(a) adjustment

(\$336,909)

The Section 481(a) adjustment was computed by comparing the Taxpayer's items of income and expense computed under the cash and accrual methods as of the beginning of the year of change. This results in a negative Section 481(a) adjustment that will be recognized in its entirety in the year of change.

Page 4, Schedule A, Part I, Question 3

See Attachment A for copies of the accrual basis profit and loss statement and balance sheet, as of the close of the tax year preceding the year of change (*i.e.*, December 31, 2011). The Taxpayer used the accrual method of accounting when preparing the income statements and balance sheets for financial statement purposes.

ATTACHMENT A

| | | |
|----------------|--------------------------------------|-----------------------|
| | | |
| | | |
| | | 12/31/2011 |
| Account | | Ending Balance |
| 10000 | Bank One - Administration | 399,945 |
| 10009 | Equitas Custodian Account | 4,628 |
| 11001 | Equitas Trust Acct | 1,231,671 |
| 11002 | Capital One Bank - Trust Acct | 1,652,860 |
| 12035 | Investment Income Rec - S-T | 14 |
| 12044 | Contributions Receivable | 523 |
| 12072 | Prepaid Other Expenses | 0 |
| 12080 | Interunit Receivable (C) | 5,695 |
| 14002 | Stocks | 29,721,672 |
| 14003 | Adjust to Market Value-Stocks | (706,206) |
| | Assets Total | 32,310,802 |
| | | |
| 21100 | Accrued Administrative Exp | (340,556) |
| 21101 | Accounts Payable Clearing | (125,000) |
| 21401 | <i>Income Taxes Payable-Deferred</i> | - |
| 21406 | Excise Tax Payable | (2,585) |
| 33000 | Unrealized Gain/Loss Reserve | 744,965 |
| 34000 | Contingency Reserve-RetEarn | (34,384,300) |
| 34010 | Fund Balance - Unrestricted | (422,520) |
| | Liability & Fund Balances | (32,310,802) |
| | Statement of Activities | |
| 48500 | Contributions - Revenue | (235,308) |
| 58600 | Donation Expenses | 2,131,612 |
| 61101 | Salaries | 234,131 |
| 64101 | Equipment Rentals & Leases | 2,400 |
| 69200 | Taxes - Other | 6,889 |
| 69203 | <i>Excise Taxes</i> | 136,908 |
| 69204 | Deferred Tax Expense | (1,583) |
| 71000 | Amortization of Bonds | 2,125 |
| 71001 | Interest Income-Custodian-MMF | (1,123) |
| 71002 | Interest Income - ST - Other | 41 |
| 71007 | Interest Income - Bonds | (4,071) |
| 72000 | Dividend Income | (724,366) |
| 75000 | Miscellaneous Income | (9) |
| 76000 | Investment Expense | 124,975 |
| 79004 | (Gain) Loss on Sale of Invest | 546,574 |
| | Book Net Income | 2,219,194 |