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August 23, 2006

William B. Rudolf  
Biloxi Marsh Disaster Relief Fund Corporation  
1605 Airline Drive, Suite 103  
Metairie, LA 70001

Re: Tax Exempt Status

Mr. Rudolf:

We are pleased to inform you that the Internal Revenue Service ("IRS") has issued a favorable ruling regarding the tax-exempt status of Biloxi Marsh Disaster Relief Fund Corporation.

In the ruling, the IRS determined that Biloxi Marsh Disaster Relief Fund Corporation is exempt from federal income tax as an organization described in Internal Revenue Code (IRC) section 501(c)(3). The IRS also determined that the organization qualifies as a public charity under IRC sections 509(a)(1) and 170(b)(1)(A)(vi) during the advanced ruling period.

As a public charity, contributions to the organization will be tax deductible under IRC section 170. The organization is also qualified to receive tax deductible bequests, devises, transfers or gifts under IRC sections 2055, 2106 or 2522.

Very truly yours,

KPMG LLP

Shannon C. Kirkpatrick  
*Senior Manager*

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AUG 24 2006