

June 15, 2006

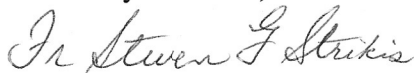
Mr. J. Mark Christian
St. Matthew the Apostle Orthodox Church
12622 Waycross Court
Baton Rouge, LA 70816

Dear Mr. Christian:

This letter is to confirm that St. Matthew the Apostle Orthodox Church (EIN 41-2203460), presently meeting at 15959 Hewwood Avenue, Suite F in Baton Rouge, LA, is included in the group exemption roster of subordinate entities of the Orthodox Church in America (GEN 2365). Inclusion under this GEN certifies that the parish is exempt from federal income taxes as specified by section 501© (3) of the Internal Revenue Service Code for a religious not-for-profit organization.

Enclosed are copies of letters of the IRS determination ruling on the tax-exempt status of the Orthodox Church in America (EIN 11-2654661). Please keep this letter and those documents on permanent file for any future needs and reproduce only as the restrictions state. You will need to add the OCA GEN (2365) as a four-digit suffix to your parish EIN on official documents (41-2203460-2365).

Sincerely in Christ,



V. Rev. Steven G. Strikis
Comptroller

Encl. 2

