

Address any reply to: P. O. Box 737, Atlanta, Georgia 30301

Department of the Treasury

District Director

Internal Revenue Service

Date:

May 28, 1971

In reply refer to:

411-3-1-HGC



University of South Carolina
Columbia, South Carolina

Gentlemen:

Your Letter Dated: May 25, 1971

Internal Revenue Code Section: ~~Section~~ 115 - State Instrumentality

Our Exemption Letter Dated: September 10, 1940

Latest Confirmation: October 19, 1961

Gentlemen:

We have received your letter requesting confirmation of your exemption from Federal income tax.

You were granted exemption from Federal income tax under the above cited section of the Internal Revenue Code.

The tax exempt status granted by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Contributions are deductible.

Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in cursive script that reads "Nancy G. Gibson".

NANCY G. GIBSON

Exempt Organizations Specialist