

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-NCG

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,

Handwritten signature of Nancy G. Gibson in cursive script.

NANCY G. GIBSON  
Exempt Organizations Specialist