

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Ms. Amanda Maghsoud
Controller
Winthrop University
701 Oakland Avenue
Rock Hill, SC 29733

Person to Contact: Stephen B. Farson

Telephone Number: 202-622-1215

Refer Reply to: CP:E:EO:P:2

Federal I.D. 57-6001204

Date:

MAY 26 1995

Dear Ms. Maghsoud:

This letter is in response to your inquiry dated April 18, 1995, requesting a new exemption letter showing your current tax-exempt status and your name change from Winthrop College to Winthrop University.

The Internal Revenue Service does not issue new exemption letters. However, our records indicate that you are exempt under section 501(c)(3) of the Internal Revenue Code as of August 28, 1946. You are further classified as an organization that is not a private foundation since you are an organization described in section 170(b)(1)(A)(ii) of the Code.

If you have any additional questions, please contact the District Director in Atlanta, GA. You may write your District Director at the following address:

Chief, EP/EO Division
Internal Revenue Service
Stop 500-D, Room 1503
401 W. Peachtree St., N.W.
Atlanta, GA 30365

Sincerely,



Harold N. Toppall
Chief, Projects Branch 2
Exempt Organizations Division