

Internal Revenue Service

Department of the Treasury

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

P.O. Box 13163
Baltimore, MD 21203

▷ Date:
June 6, 1996

Employer Identification Number:
59-0939481

SOUTHERN SCHOLARSHIP FOUNDATION INC
322 Stadium Drive
Tallahassee, FL 32304-3450

Person to Contact:
Sylvia Thompson

Telephone Number:
(410) 962-6058

Dear Sir/Madam:

This is in response to your inquiry dated June 5, 1996, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) effective March 1957. We have also determined that the organization is not a private foundation because it is described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you under section 170 of the Code.

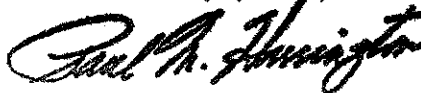
As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are not required to file Form 990, Return of Organization Exempt From Income Tax, by reason of section 6033(a)(2) of the Internal Revenue Code.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,



Paul M. Harrington
District Director