

Internal Revenue Service

Department of the Treasury

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

▷ Pendleton Place, Inc.
P.O. Box 10323
Greenville, SC 29603

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(410) 962-6058

Refer Reply to:
EP/EO:CSU
Room 817

Date: 10/07/96

Dear Sir/Madam:

This is in response to your inquiry dated July 3, 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(c)(3) of the Internal Revenue Code effective 12/75. We have also determined that the organization is not a private foundation because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

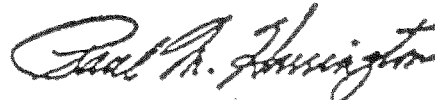
Donors may deduct contributions to you under section 170 of the Code.

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 required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

This letter may be used to verify your tax-exempt status.

Sincerely yours,



Paul M. Harrington
District Director

Internal Revenue Service
Department of the Treasury
275 Peachtree St., NE
Atlanta, GA 30303

Letter 976 (DO) (7-77)

District
Director

Pendleton Place, Inc.
P.O. Box 10887
Greenville, S.C. 29603

Person to Contact:
V. Jackson
Telephone Number:
(404) 222-3051
Refer Reply To:
15214
Date:
September 4, 1985

EIN: 57-0624421
FFN: 587800278

Date of Exemption: December, 1975
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

Veronica Jackson
Tax Examiner
Correspondence Unit

Item Changed
Name

From
Youth Hostelry of
Greenville, Inc.

To
Pendleton Place, Inc.

Internal Revenue Service
District Director

Department of the Treasury

MAR 13 1978

Date:

DEC 15 1977

Our Letter Dated:

December 17, 1975

Person to Contact:

David K. Disney

Contact Telephone Number:

404/221-4516

File No. 587800278

ATL-EO:1977: 1968

▷ Youth Hostelry of Greenville, Inc.
508 Insurance Building
Greenville, SC 29601

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Exempt Organization Specialist