

**Internal Revenue Service**

**Date:** August 1, 2007

RANDOLPH COLLEGE  
2500 RIVERMONT AVE  
LYNCHBURG VA 24503-1555 000

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**  
Ms. Julius 3108345  
Customer Service Representative  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**  
54-0505941

Dear Sir or Madam:

This is in response to your request of August 1, 2007, regarding your organization's tax-exempt status.

In January 1944 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1