

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

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

Date: JAN 18 2005

Trident United Way, Inc.
P.O. Box 63305
N. Charleston, SC 29419-3305

Person to Contact - ID#:
Edward Pomerantz - 31-07580
Contact Telephone Numbers:
877-829-5500 Phone
513-263-3756 Fax
Federal Identification Number:
57-0314378

Dear Sir or Madam:

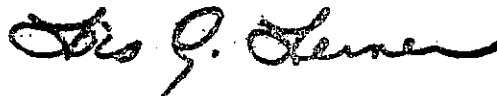
By our determination dated September, 1946, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that the Hotline, Inc. merged with Trident United Way, Inc. on August 23, 2004. Based on the information submitted, we have determined that the merger does not affect your exempt status. The organization will continue using Employer Identification Number 57-0314378.

Please let us know about any further changes in the character, purposes, method of operation, name or address of your organization.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
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Enclosure