November 11, 2009

The Board of Trustees
University of South Carolina
Columbia, South Carolina

We have audited the basic financial statements of the University of South Carolina (the University) as of and for year ended June 30, 2009, as described in our Report of Independent Certified Public Accountants. The amounts reflected in the University's basic financial statements include the general ledger balances of the following campuses:

Aiken                      Salkehatchie
Beaufort                   Sumter
Columbia                   Union
Lancaster                  Upstate
Medical School

As part of our audit of the University's basic financial statements, we have also issued our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. As stated in this report, we considered the University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the University's basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. This report further states that we did not identify any significant deficiencies.

Our consideration of internal controls as described above was limited to the University as a whole.

Sincerely,

ELLIOIT DAVIS, LLC

[Signature]

Thomas J. McNeish, CPA
Shareholder

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