Date:

AUG 2 5 2005

EAST METRO BOARD OF REALTORS INC 2101 CLARK ST COVINGTON, GA 30014

Employer Identification Number: 58-1538860 DLN: 17053208026035 Contact Person: JOHN J KOESTER ID# 31364 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: DECEMBER 31 Form 990 Required: YES Effective Date of Exemption: MARCH 12, 1981 Contribution Deductibility:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other

Than 501(c)(3)