

Internal Revenue Service

**Department of the Treasury
P. O. Box 2503
Cincinnati, OH 45201**

Date: March 8, 2005

Person to Contact:

Jamie Bowling 31-08346
Customer Service Representative

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

58-0218054

**DEKALB CHAMBER OF COMMERCE INC
150 E PONCE DE LEON AVE # 400
DECATUR GA 30030-2543**

Dear Sir or Madam:

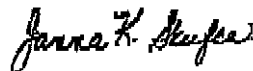
This is in response to your request of March 8, 2005 regarding your organization's tax-exempt status.

In December 1953 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)(6) of the Internal Revenue Code.

Because your organization is not an organization described in section 170(c) of the Code, donors may not deduct contributions made to your organization. You should advise your contributors to that effect.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services