

Internal Revenue Service

Date: September 26, 2005

NORTH CENTRAL MASSACHUSETTS ASSOCIATION
OF REALTORS
40 SUMMER ST
FITCHBURG MA 01420-5757

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

Person to Contact:
Ms Bradshaw #31-02167
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:
04-2374565

Dear Sir or Madam:

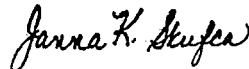
This is in response to your request of September 26, 2005 regarding your organization's tax-exempt status.

In January 1965 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



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
Internal Revenue Service

North Central Massachusetts
Association of Realtors
40 Summer Street
Fitchburg, MA 01420

Taxpayer Identification Number:
04-2374565
Form:
990, 990T
Tax Year(s) Ended:
December 31, 2003
Person to Contact/ID Number:
J. Lescarbeau
Contact Numbers:
Telephone: 617-788-0738
Fax: 617-788-0752

Dear Ms. Lore:

We are pleased to inform you that our examination for the above period(s) disclosed that your organization continues to qualify for exemption from Federal income tax. Accordingly, we have accepted your return(s) as filed.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

Marsha A. Ramirez

Marsha Ramirez
Director, EO Examination