INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: APR 14 2008

VIRGINIA SHRM STATE COUNCIL 797 DWYER RD VIRGINIA BEACH, VA 23454 Employer Identification Number:

04-3609223

DLN:

17053058030038

Contact Person:

RONALD D BELL ID# 31185

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

October 3, 2002

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,

Robert Choi

Director, Exempt Organizations Rulings and Agreements

Letter 948 (DO/CG)