

Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements

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

Date: **MAR 23 2007**

Australian Cattle Dog Club of America  
Inc  
c/o Gloria Rowland  
P O Box 5005 54  
Rancho Santa Fe, CA 92067

Person to Contact - ID#:  
Faith Cummins - 31-08450  
Contact Telephone Numbers:  
877-829-5500 Phone  
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Federal Identification Number:  
30-0396293

Dear Sir or Madam:

Thank you for the information recently submitted regarding modifications to the 948 letter dated March 12, 2007. We have made it part of your file.

Your organization is classified as a 501(c)(4) organization under the Internal Revenue Code. The effective date of exemption should be August 8, 1980 and your organization is required to file a Form 990.

Please let us know about any future changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements