

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

DEPARTMENT OF THE TREASURY

Date:

NOV 20 2009

GREAT LAKES PORTUGUESE WATER DOG
CLUB
C/O MELISA LIEBAERT
2592 BASEVIEW DR
PINCKNEY, MI 48169-9546

Employer Identification Number:

20-2090151 01

DLN:

309313017

Contact Person:

MARIA S TRITCH

ID# 31549

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

January 1, 2007

Contribution Deductibility:

No

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)(4) 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 Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-NC

Letter 948 (DO/CG)

GREAT LAKES PORTUGUESE WATER DOG

501(c)(4) EFFECTIVE DATE

You have agreed on your application for exemption under section 501(c)(4) of the Code that your exemption is effective January 1, 2007, the date your activities became open to the public.