

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

DEPARTMENT OF THE TREASURY

Date

SEP 30 2009

CLAN DAVIDSON SOCIETY USA INC  
C/O DAVID G CHAGNON  
7004 BARBERRY ST  
NORTH LITTLE ROCK, AR 72118-1833

Employer Identification Number:

27-0760725

DLN:

17053237311049

Contact Person:

GLENN W COLLINS

ID# 31392

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

April 30

Public Charity Status:

509(a)(2)

Form 990 Required:

Yes

Effective Date of Exemption:

August 11, 2009

Contribution Deductibility:

Yes

Addendum Applies:

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)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

CLAN DAVIDSON SOCIETY USA INC

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, prominent "R" and "C".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-PC