

Internal Revenue Service
P.O. Box 13163 - Room 1420
Baltimore, MD 21203

Department of the Treasury

Date: August 30, 2007

Clan MacTavish USA Inc
1447 Pembroke DR L6H 1V6
Oakville, Ontario, Canada

Employer Identification Number:

20-4607083

Person to Contact – Group #:

Ms K. Wilmer - 7880

Contact Telephone Numbers:

410-962-4779 Phone

410-962-0133 Fax

Response Due Date:

September 20, 2007

Dear Sir or Madam:

Before we can determine whether you are exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

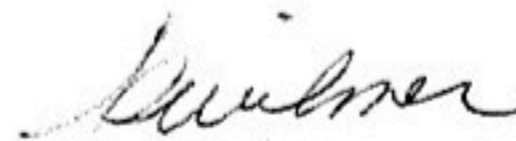
To help us determine whether you are exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



K Wilmer
Revenue Agent

Enclosure

Letter 1312 (DO)