SEP 0 7 2007

Date:

FARM TO CONSUMER LEGAL DEFENSE FUND INC

8116 ARLINGTON BLVD STE 263 FALLS CHURCH, VA 22042 Employer Identification Number: 20-8605130

DLN:

17053202723007

Contact Person:

JOAN C KISER

ID# 31217

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

November 9, 2006

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 Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

Sincerely,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other

Than 501(c)(3)