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August 13, 2010

David Miller, President
Great Dane Club of America
217 Mikes Lane
Sharpsburg, GA 30277

To the Board of Directors of the Great Dane Club of America:

We have performed the procedures enumerated below, which were requested by the Corresponding Secretary of the Great Dane Club of America, solely to tabulate the membership ballot on proposed changes to the written standard for the Great Dane breed. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The procedures and the associated findings are consistent with procedures followed under similar circumstances.

Ballot verification

1. Corresponding Secretary Nancy Ridgway, attorney-at-law, described how she conducted the balloting process by mail with the club membership: Each member was supplied with a ballot printed on special paper, a ballot envelope, and a mailing envelope marked "Ballot" on the outside. Ballots were sent to all members, state chapters and foreign members. As the ballot return envelopes were received by Ms. Ridgway, she matched return addresses to membership address lists to verify that no duplications had occurred.
2. The ballot verification committee, which was composed of Nancy Ridgway, Steve Arnold, and Nancy D. Simmons, met on August 11 in the conference room of 9441 LBJ Freeway in Dallas, Texas. Valerie G. Standifer CPA attended and was present continuously to observe the ballot verification process.
3. All ballots were presented unopened to the committee. Committee members numbered the unopened envelopes consecutively, reviewed them for conformity to the Corresponding Secretary's document identification standards, and their conformity results were tallied by number on tally forms.

We observed that 12 envelopes were non-conforming, but that 11 of those were confirmed to be from identifiable members; one was withheld from counting after it was determined later that it did not contain a ballot envelope. We observed that two envelopes were postmarked past the due date of August 3rd, and those envelopes were not opened and were withheld from counting.

4. Mailing envelopes were then opened, and the ballot envelopes within were numbered according to the number of their mailing envelope, then reviewed for conformity to the Corresponding Secretary's document identification standards, and their conformity was tallied by number on tally forms.

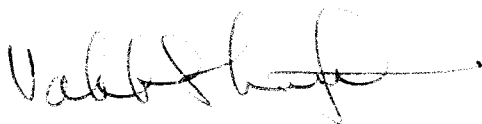
We found that 79 ballots were submitted without ballot envelopes. 76 of those ballots were counted after they were confirmed to be from identifiable members, by reference to the tally of conforming mailing envelopes. Three ballots were discarded after determining that they had arrived in a non-conforming mailing envelope without a return address, and were not enclosed in a ballot envelope.

Ballot Counting

1. All conforming ballot envelopes were opened after the verification processes. No ballots were marked with the numbers of their mailing or ballot envelopes, or grouped in any way that would reveal the identities of the voting members. All conforming ballots were given to the CPA, who performed an initial tally in the presence of the committee. The CPA then took all ballots to her office and performed a formal count the next day.
2. The results of the formal count are as follows:

Ballot Issue #1	Total ballots counted: 505
	“Yes” votes: 398 (79%)
	“No” votes: 106
	Abstentions: one

Ballot Issue #2	Total ballots counted: 505
	“Yes” votes: 284 (56%)
	“No” votes: 217
	Abstentions: four



Valerie G. Standifer
Certified Public Accountant

cc: Nancy E. Ridgway, Esq.,
Corresponding Secretary,
Great Dane Club of America

**Great Dane Club of America, Inc.
2010 Ballot Issue Counts**

Ballot Results				Ballot Mixes			
#1: Harlequin Color				<u>Harlq.</u>	<u>Leg</u>		
Yes	398	79%		Y	Y	252	50%
No	106	21%		Y	N	144	29%
Abstention	1	0%		N	Y	32	6%
	505	100%		N	N	73	14%
				Y	A	2	0%
				N	A	1	0%
				A	A	1	0%
						505	100%
#2: Leg Length Proportion							
Yes	284	56%					
No	217	43%					
Abstention	4	1%					
	505	100%					

Ballot Mix by Issue: Harlequin Voters

	<u>Harlq.</u>	<u>Leg</u>		
Yes on Harlequin:				
Y	Y	252	64%	Those who approved Harlequin generally approved Leg Length (64%)
Y	N	144	36%	
		396		
No on Harlequin:				
N	Y	32	30%	Those who disapproved Harlequin generally disapproved Leg Length (70%)
N	N	73	70%	
		105		
		501		
Abstentions		4		
		505		

Ballot Mix by Issue: Leg Length Proportion Voters

	<u>Harlq.</u>	<u>Leg</u>		
Yes on Leg Length:				
Y	Y	252	89%	Those who approved Leg Length overwhelmingly voted Yes on Harlequin (89%)
N	Y	32	11%	
		284		
No on Leg Length:				
Y	N	144	66%	Those who disapproved Leg Length generally approved Harlequin (66%)
N	N	73	34%	
		217		
		501		
Abstentions		4		
		505		