

**119 INCRIMINATING EXAMPLES OF EXCESSIVE, PROHIBITED AND UNDER-REPORTED
LOBBYING BY THE HUMANE SOCIETY OF THE UNITED STATES (A PUBLIC CHARITY) - - ONE OF
THE MOST PROLIFIC, IF NOT THE MOST PROLIFIC, LOBBYING ORGANIZATIONS IN THE U.S.**

PROLOGUE

“In their own words,” as documented by the incriminating admissions made in its IRS Tax Returns for the Years of 2004-2008; the Lobbying Reports filed in at least 36 different State Government Capitol Buildings; and extracts from documents downloaded from the Humane Society of the U.S. (HSUS) Website, as well as E-Mails sent to many of its purported millions of members AND “VOLUNTEERS,” the Humane Society of the United States, its President and CEO, Mr. Wayne Pacelle, its Executive Vice President, Mr. Michael Markarian, its “Paid staff and management,” its State Field Directors in at least 36 States, its paid lobbying consultants, and its tens of thousands of “volunteers” have ***directly, indirectly and cumulatively engaged in literally millions of lobby-related “contacts” and explicit lobbying activities in the last six years.*** That staggering number of apparent lobby-related “contacts” and lobbying activities would suggest that the HSUS is one of the most prolific, if not most prolific, lobbying organizations in the U.S. Specific and incriminating examples of the millions of lobby-related “contacts” and lobbying activities of the HSUS are set out in the 119 paragraphs below.

An Executive Summary that highlights the many of the prolific, lobby-related “contacts” and lobbying activities, ***including expressly prohibited lobbying activities,*** of the HSUS is also set out immediately below.

EXECUTIVE SUMMARY

- Mr. Pacelle, the President and CEO of the HSUS, and Mr. Markarian, the Executive Vice President of the HSUS, claim that they have ***“endorsed hundreds of congressional candidates for election,”*** and that they have ***“helped to defeat some of the strongest anti-animal welfare politicians in the United States.”***
- The HSUS asked ***“the Obama Administration to appoint an Animal Protection Liaison in the White House,”*** and the HSUS set a goal of ***“50,000 signatures” on a Petition to be delivered to the White House,*** and the HSUS sent E-Mails to its members that asked them to ***“sign the petition.”***
- The HSUS claims that it was responsible for the ***enactment of “more than 500 new state statutes;” “more than 25 federal statutes;”*** and the placement of ***“more than 25 statewide ballot measures”*** on State Election Ballots.

- Cumulatively, if an average of ten thousand “volunteers” had been contacted by HSUS-generated E-Mails and urged to call and E-Mail their respective legislators on each of the more than 500 new state statutes, and on each of the more than 25 federal statutes that HSUS claims to have orchestrated passage, that would mean that the HSUS was involved in more than 5.25 Million E-Mails and phone calls that were associated directly and indirectly in lobbying for state and federal legislation.
 - The credibility of the suggestion of more than 5.25 Million E-Mails and phone calls is enhanced by the repeated statements on the HSUS IRS Tax Returns that it “sent electronic updates to nationwide volunteers, members, and other interested parties. In addition, the HSUS assisted in sending constituent Email and FAXES to Lawmakers through a functionality of the Society’s Website.” The HSUS uses its Website and personalized E-Mails to send Action Alerts to its tens of thousands of volunteers and Members each time that it wants to have calls and E-Mails sent to Federal and State Legislators in support of or in opposition to Federal and State legislation.
- Cumulatively, the HSUS would have had to obtain at least 2.5 million voter signatures in order to have more than 25 statewide ballot measures, for which the HSUS takes credit, placed on ballots in State elections. (The cumulative 2.5 million figure is based on a conservative average of 100,000 signatures per state ballot measure X 25 States, especially since some of the States required more than 100,000 signatures, such as California which required well in excess of 500,000 signatures.)
- HSUS State Directors are listed as “Registered Lobbyists” in at least 36 different State Capitols.
- When the HSUS search engine is used for the word “Lobbying” and the phrase “Lobbying Activity,” a total of 200 different HSUS lobbying related documents are shown on the HSUS Website.
- The HSUS has published a comprehensive and detailed 17-Page “Handbook for the Citizen Lobbyist.”
- The HSUS has published a comprehensive and detailed 20-Page “State Lobbying Guide.”
- The HSUS spends millions of dollars each year on fund raising “advertising” which is designed not only to increase the amount of charitable deductions that it receives, but to “influence public opinion on . . . legislative matter(s) or referendum(s).”

- The HSUS states that:
 - It is *“backed by 11 million members”*.
 - It *“has a network or volunteers;”*
 - It has a *“Regional Staff in (its) Field Services Section Across the Country;”*
 - Its *“Public Policy Program includes maintaining and expanding contacts with Members of Congress, State Legislators, Executive and Regulatory Agencies;”*
 - It *“organized and taught “LOBBY 101” workshops and held Statewide Lobby Days in more than 40 states” (in a single year);*
 - NOTE: The HSUS has conducted several hundred Lobby 101 Workshops; and has sponsored and orchestrated more than 100 Lobby Days in State Capitols in the last three years.
 - It *“has lobbied in all 50 states.”*
- The HSUS, under the leadership of Mr. Wayne Pacelle, the President and CEO of the HSUS, is targeting and attempting to recruit a whole new generation of millions of 13-18 year-old teenagers in Middle Schools and High Schools throughout the U.S. to become lobby volunteers for the HSUS. In a 35-page Youth “Humane Action Guide” (See humanesociety.org/teens), Mr. Pacelle states in the Preface: *“You’ll also learn about lobbying.”* On Page 10 of the Youth Guide, the following written guidance is provided: *“To contact legislators by phone, use the congressional switchboard number, (202) 224-3121. All you need to say is: “I’m a constituent and I am calling to ask my representative/senator to support/not support (bill number and title).”*
- The HSUS has also published a 33-page “Humane Action Guide” for Kids (K-6), which includes a reference to *“learn the basics . . . of lobbying”* in Mr. Pacelle’s Preface to the Guide. The Guide also provides guidance on Page 10 as to how minor children, who are 5-12 years-old, may *“contact your lawmakers”* in Congress or at the State Level. (See humanesociety.org/kids)

IS THERE NEITHER SHAME NOR LIMIT TO THE PERVASIVENESS OF THE OUTREACH PROGRAMS OF THE HSUS THAT ENCOURAGE MINOR CHILDREN AS YOUNG AS 5 YEARS-OLD TO LOBBY ON BEHALF OF THE HSUS?????

119 Explicit Examples of Excessive, Prohibited and Under-Reported Lobbying Activities of the HSUS

1. ***“We released a 100-Point “Change Agenda for Animals” to the Obama Administration and began campaigning for these reforms in Congress and in executive agencies with jurisdiction over animal issues.”*** - - Quote from HSUS Website (“***Accomplishments in 2009***”) dated December 15, 2009. (See Attachment 1 to January 4, 2010 Letter to IRS.)
2. ***“The Humane Society of the United States . . . (is) asking the Obama Administration to appoint an Animal Protection Liaison in the White House. . . . Please sign the petition to urge President Obama to appoint an Animal Protection Liaison. . . . Sign the petition that will be delivered to the Administration. . . . We have developed a change agenda for animals, which outlines 100 immediate steps the Obama Administration can take.”*** - - Quote from Mr. Pacelle’s “signed” E-Mail dated November 5, 2009. (See Tab 7-C in Attachment 4 to January 4, 2010 letter to IRS.)
3. ***“Ask President Obama to give animals a voice in the White House. . . . That’s why the Humane Society of the United States . . . (is) asking the Obama Administration to appoint an Animal Protection Liaison in the White house. . . . We have a goal of 50,000 signatures. Please sign the petition.”*** - - Quote from HSUS E-Mail dated December 11, 2009. (See Tab 8-B in attachment 4 to January 4, 2010 Letter to IRS.)
 - NOTE: The above stated ***“goal of 50,000 signatures”*** clearly suggests that HSUS sent out at least 50,000 similar E-Mails to its purported **11 million members, many of whom perform unreported “volunteer” lobbying on behalf of the HSUS.**
4. There are a total of 18 **“executive agencies”** that are listed in the 100-Point ***“Change Agenda for Animals”*** referenced above, which the HSUS claims that it **“began campaigning for . . . in Congress and in executive agencies.”** (See Tab 8-A in Attachment 4 to January 4, 2010 Letter to IRS.)
 - Note that Point 90 of the 100-Point Agenda urges The Department of Defense to ***“end use of pigs and other live animals to train military personnel in trauma treatment.”***

- IF HSUS IS SUCCESSFUL IN THIS LOBBYING EFFORT, IT WOULD MEAN THAT PIGS AND OTHER LIVE ANIMALS WOULD NOT BE ALLOWED TO BE USED TO TRAIN MILITARY MEDICAL DOCTORS AND ALL OTHER MILITARY MEDICAL PERSONNEL TO TREAT BATTLEFIELD WOUNDS RECEIVED BY OUR YOUNG MEN AND WOMEN WHO PROUDLY SERVE IN THE U.S. MILITARY, AND WHO ARE PLACED IN HARMS'S WAY IN SUCH PLACES AS IRAQ AND AFGHANISTAN.
5. ***"We passed 121 new laws to protect animals."*** - - Quote from HSUS Website (***Accomplishments in 2009***) dated December 15, 2009. (See Attachment 1 to January 4, 2010 Letter to IRS.)
 6. ***"Last year there were 121 new laws passed in the states. . . . This number of enacted statutes eclipses the previous record set in 2008 – with 93 new laws passed that year. There are a lot of factors that resulted in these advances, but one prominent one was that the rank-and-file HSUS supporters wrote to legislators, made calls to them, and even made personal visits."*** - - Quote from Mr. Pacelle's HSUS Website Blog dated February 10, 2010. (See Tab 7 to March 2, 2010 Letter to IRS.)
 7. ***"In the early 1990s, HSUS started doing ballot initiative campaigns, and since that time, we've won more than 20 statewide ballot measure initiatives. . . . This year, we helped to pass 86 new laws-shattering last year's record of 68 laws. That's 154 new laws for animals at the state level in just the last two years. And it's a total of 470 new state laws in the last 7 years. We've also focused tremendous energy on Congress. In the last decade, we've passed well more than 25 new federal statutes for animals."*** - - Quote from Mr. Pacelle's Blog dated December 27, 2007. (See Tab 6-A in Attachment 4 to January 4, 2010 Letter to IRS.)
 8. ***(Pacelle) "played a central role in more than 25 successful statewide ballot measure campaigns."*** - - Quote from Mr. Pacelle's up-dated Bio. (See Tab 2 to March 2, 2010 Letter to IRS.)
 9. ***(Pacelle) "and HSUS have worked for passage of more than 500 new state laws just since 2001, and he has helped to pass more than 25 federal statutes."*** - - Quote from Mr. Pacelle's up-dated Bio. (See Tab 2 to March 2, 2010 Letter to IRS.)

10. ***“And in 2009 state legislation sessions, The HSUS worked to introduce anti-puppy mill bills in more than 30 states.”*** - - Quote from Mr. Pacelle’s Blog dated May 6, 2009. (See Tab 6-D in Attachment 4 to January 4, 2010 Letter to IRS.)
11. ***“(Pacelle) (the President of HSUS) and HSUS have worked for the passage of more than 225 new state laws from 2006 to 2008, and he has helped to pass more than 15 federal statutes to protect animals in the last decade.”*** - - Quote from Mr. Pacelle’s Bio downloaded from HSUS Website. (See Tab 5 in Attachment 4 to January 4, 2010 Letter to IRS.)
12. ***“Markarian (the Executive Vice President of HSUS) has worked for the passage of countless state laws to protect animals and has helped to pass several federal statutes to protect animals.”*** - - Quote from Mr. Markarian’s Bio downloaded from HSUS Website. (See Tab 4-A in Attachment 4 to January 4, 2010 Letter to IRS.)
13. ***“Working with both organizations, Pacelle has helped to defeat some of the strong anti-animal welfare politicians in the United States, including Rep. Richard Pombo of California (2006) and Rep. Chris John of Louisiana (2004).”*** - - Quote from Mr. Pacelle’s Bio downloaded from HSUS Website. (See Tab 5 in Attachment 4 to January 4, 2010 Letter to IRS.)
- **NOTE THE FOLLOWING IRS LIMITATION CONCERNING POLITICAL ACTIVITIES OF TAX-EXEMPT, PUBLIC CHARITIES:**
 - ***“All 501 (c) (3) organizations are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any political candidate for elective public office.”***
14. ***“Working with both organizations, Markarian has helped to defeat some of the strongest anti-animal welfare politicians in the United States, including Rep. Richard Pombo of California (2006) and Rep. Chris John of Louisiana (2004).”*** - - Quote from Mr. Markarian’s Bio downloaded from HSUS Website. (See Tab 4-A in Attachment 4 to January 4, 2010 Letter to IRS.)
- **NOTE THE FOLLOWING IRS LIMITATION CONCERNING POLITICAL ACTIVITIES OF TAX-EXEMPT, PUBLIC CHARITIES:**
 - ***“All 501 (c) (3) organizations are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on***

behalf of (or in opposition to) any political candidate for elective public office.”

15. ***“While we’ve endorsed hundreds of congressional candidates for election, . . . we’ve never before endorsed a presidential candidate. . . . the HSLF board of directors (Mr. Pacelle, the President and CEO of HSUS, and Mr. Markarian, the Executive Vice President of the HSUS, are “board members”). . . has voted unanimously to endorse Barack Obama for President.”*** - - September 22, 2009 extract from Mr. Markarian’s Blog. (See Tab 6-A to August 18, 2009 Letter to IRS.)
16. ***“The Humane Society Legislative Fund announces its endorsement of Dean Florez in the Democratic primary for lieutenant governor of California” . . . “I believe that Dean Florez has the ability and courage to forge solutions on the major issues of the day in California, said Wayne Pacelle.”*** - - Extract from political endorsement dated October 14, 2009. (See Tab 10 of March 2, 2010 Letter to IRS.)
17. ***“Pacelle took office June 1, 2004 after serving for nearly 10 years as the organization’s chief lobbyist.”*** - - Extract from Mr. Pacelle’s HSUS Bio. (See Tab 5 in Attachment 4 to January 4, 2010 Letter to IRS.)
18. Despite claims by Mr. Pacelle and Mr. Markarian of the legislative successes of the HSUS, and their respective efforts ***“to defeat some of the strongest anti-animal welfare politicians in the United States,”*** a review of the 2004 **Tax Return** for the HSUS **does not reflect that any “Paid staff or management” or “Volunteers” attempt(ed) to influence national or state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum.”** (See 2004 HSUS Tax Return and Tab 19 in Attachment 4 to January 4, 2010 Letter to IRS.)
19. Despite claims by Mr. Pacelle and Mr. Markarian of the legislative successes of the HSUS, and their respective efforts ***“to defeat some of the strongest anti-animal welfare politicians in the United States,”*** a review of the 2005 **Tax Return** for the HSUS explicitly states that **none** of its ***“Paid staff or management” or “Volunteers” attempt(ed) to influence national or state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum.”*** (See 2005 HSUS Tax Return and Tab 20 in Attachment 4 to January 4, 2010 Letter to IRS.)
20. Even though the 2005 Tax Return of the HSUS explicitly states **none** of its ***“Paid staff or management” or “Volunteers” attempt(ed) to influence national or state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum,”*** this same 2005 Tax Return contains the following statements: ***“LOBBYING***

ACTIVITY BY NONELECTING PUBLIC CHARITIES DESCRIPTION OF LOBBYING ACTIVITIES
 . . . *The Humane Society of the United States plans, coordinates, and implements a Public Policy Program. This Program includes maintaining and expanding contacts with Members of Congress, State Legislators, Executive and Regulatory Agencies.* - - Extract from 2005 HSUS Tax Return.) (See Tab 20 in Attachment 4 to January 4, 2010 Letter to IRS.)

21. *“Many of our advocacy efforts focus on building support for or voicing opposition to public policy initiatives. . . . At the Federal Level, the HSUS advocated for Animal Welfare Legislation relating to the following issues in 2005:”* (15 different issues explicitly listed.) *“Lobbying on these issues included direct contact with Legislators and their Staff, . . . Advertising.”* - - Extract from 2005 HSUS Tax Return. (See Tab 20 in Attachment 4 to January 4, 2010 Letter to IRS.)

- NOTE: The reference to “Advertising” is a direct quote from the HSUS 2005 Tax Return. *“Advertising”* would include the expenditure of millions of dollars to not only increase the amount of annual charitable deductions received by the HSUS, but in the context of the admissions made on its 2005 Tax Return, it would also include advertising used *“to influence public opinion on . . . legislative matter(s) or referendum(s).”*

22. *“The HSUS sent electronic updates to nationwide volunteers, members, and other interested parties. In addition, the HSUS assisted in sending constituent Email and FAXES to Lawmakers through a functionality of the Society’s Website.”* - - Extract from 2005 HSUS Tax Return. (See Tab 20 in Attachment 4 to January 4, 2010 Letter to IRS.)

23. *“With Staff of our Government Affairs Section in Washington, D.C., Regional Staff in our Field Services Section Across the Country, and a network of volunteers, we are active in more than 40 State Capitols across the Country. At the State level, 60 Animal Welfare Bills were signed into Law in 2005. The HSUS advocated for Legislation (at the State Level) for: (Nine issues were listed.)* - - Extracts from 2005 HSUS Tax Return. (See Tab 20 in Attachment 4 to January 4, 2010 Letter to IRS.)

24. *“In 2005, the HSUS organized and taught “LOBBYING 101” Workshops in a number of locations. We also communicate with online advocates and provide information and training remotely.”* - - Extract from 2005 HSUS Tax Return.) (See Tab 20 in Attachment 4 to January 4, 2010 Letter to IRS.)

- NOTE: The direct quotes from the HSUS 2005 Tax Return, which are listed in Paragraphs 20-24 above, beg the question: *“If none of the HSUS “Paid Staff and management” and none of its “volunteers” did any lobbying, who did the*

lobbying listed on the HSUS 2005 Tax Return?!?!?!?!" This also suggests that the HSUS has engaged in excessive lobbying activities by a public charity, **AND** that it has under-reported the totality of its lobbying efforts in order to claim that it has not exceeded the "SIGNIFICANT" PART THRESHOLD FOR LOBBYING BY A PUBLIC CHARITY.

25. **"In 2006 we helped to pass 69 new laws in state legislatures."** - - Extract from HSUS Document entitled "Major Accomplishments." (See Tab 9 in Attachment 4 to January 4, 2010 Letter to IRS.)

26. Despite claims by Mr. Pacelle and Mr. Markarian of the legislative successes of the HSUS, and their respective efforts ***"to defeat some of the strongest anti-animal welfare politicians in the United States,"*** a review of the 2006 **Tax Return** for the HSUS explicitly states that **none** of its ***"Paid staff or management"*** or ***"Volunteers" attempt(ed) to influence national or state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum."*** - - Extract from 2006 HSUS Tax Return. (See Tab 21 in Attachment 4 to January 4, 2010 Letter to IRS.)

27. Even though the 2006 Tax Return of the HSUS explicitly states **none** of its ***"Paid staff or management"*** or ***"Volunteers" attempt(ed) to influence national or state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum,"*** this same 2006 Tax Return contains the following statements: ***"LOBBYING ACTIVITY BY NONELECTING PUBLIC CHARITIES The Humane Society of the United States plans, coordinates, and implements a Public Policy Program. This Program includes maintaining and expanding contacts with Members of Congress, State Legislators, Executive and Regulatory Agencies."*** - - Extract from 2006 HSUS Tax Return. (See Tab 21 in Attachment 4 to January 4, 2010 Letter to IRS.)

28. ***"Many of our advocacy efforts focus on building support for or voicing opposition to public policy initiatives. . . . At the Federal Level, the HSUS advocated for Animal Welfare Legislation relating to the following issues in 2006: (15 different issues explicitly listed) Lobbying on these issues included direct contact with Legislators and their Staff Advertising."*** - - Extract from 2006 HSUS Tax Return. (See Tab 21 in Attachment 4 to January 4, 2010 Letter to IRS.)

- NOTE: The reference to "Advertising" is a direct quote from the HSUS 2006 Tax Return. **"Advertising"** would include the expenditure of millions of dollars to not only increase the amount of annual charitable deductions received by the HSUS, but in the context of the admissions made on its 2006 Tax Return, it

would also include advertising used “to influence public opinion on . . . legislative matter(s) or referendum(s).”

29. “The HSUS sent electronic updates to nationwide volunteers, members, and other interested parties. In addition, the HSUS assisted in sending constituent Email and FAXES to Lawmakers through a functionality of the Society’s Website.” - - Extract from 2006 HSUS Tax Return. (See Tab 21 in Attachment 4 to January 4, 2010 Letter to IRS.)

30. “With Staff of our Government Affairs Section in Washington, D.C., Regional Staff in our Field Services Section Across the Country, and a network of volunteers, we are active in more than 40 State Capitols across the Country. At the State level, more than 70 Animal Welfare Bills were signed into Law in 2006. The HSUS advocated for Legislation on the following issues (at the State Level): (Eighteen issues were listed.) - - Extract from 2006 HSUS Tax Return. (See Tab 21 in Attachment 4 to January 4, 2010 Letter to IRS.)

31. “Also at the State Level, the HSUS is active in citizen-initiated ballot initiatives. In 2006, the HSUS worked with State Residents and coalition partners on Statewide Petition Drives to secure ballot placement and passage for three measures.” - - Extract from 2006 HSUS Tax Return. (See Tab 21 in Attachment 4 to January 4, 2010 Letter to IRS.)

32. “In 2006, the HSUS organized and taught “LOBBYING 101” Workshops in a number of locations. We also communicate with online advocates and provide information and training remotely.” - - Extract from 2006 HSUS Tax Return. (See Tab 21 in Attachment 4 to January 4, 2010 Letter to IRS.)

- NOTE: The direct quotes from the HSUS 2006 Tax Return, which are listed in Paragraphs 26-32 above, beg the question: “If none of the HSUS “Paid Staff and management” and none of its “Volunteers” did any lobbying, who did the lobbying that is listed on the HSUS 2006 Tax Return?!?!?!?” This also suggests that the HSUS has engaged in excessive lobbying activities by a public charity, AND that it has under-reported the totality of its lobbying efforts in order to claim that it has not exceeded the “SIGNIFICANT” PART THRESHOLD FOR LOBBYING BY A PUBLIC CHARITY.

33. Despite claims by Mr. Pacelle and Mr. Markarian of the legislative successes of the HSUS, and their respective efforts “to defeat some of the strongest anti-animal welfare politicians in the United States,” a review of the 2007 Tax Return for the HSUS explicitly states that none of its “Paid staff or management” or “Volunteers” attempt(ed) to influence national or state or local legislation, including any attempt to influence public

opinion on a legislative matter or referendum." - - Extract from 2007 HSUS Tax Return. (See Tab 22 in Attachment 4 to January 4, 2010 Letter to IRS.)

34. Even though the 2007 Tax Return of the HSUS explicitly states **none** of its ***"Paid staff or management"*** or ***"Volunteers" attempt(ed) to influence national or state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum.***" this same 2007 Tax Return contains the following statements: ***"STATEMENT OF LOBBYING ACTIVITIES The Humane Society of the United States plans, coordinates, and implements a Public Policy Program. This Program includes maintaining and expanding contacts with Members of Congress, State Legislators, Executive and Regulatory Agencies. Many of our advocacy efforts focus on building support for or voicing opposition to public policy initiatives."*** - - Extract from 2007 HSUS Tax Return. (See Tab 22 in Attachment 4 to January 4, 2010 Letter to IRS.)

35. **"At the Federal Level, the HSUS advocated for Animal Welfare Legislation relating to the following issues in 2007: (16 different issues explicitly listed)** - - Extract from 2007 HSUS Tax Return. (See Tab 22 in Attachment 4 to January 4, 2010 Letter to IRS.)

36. **"Public Awareness Outreach Campaigns, Legislation Government Affairs focuses on Federal, State and Local Legislation."** - - Extract from 2007 HSUS Tax Return. (See Tab 22 in Attachment 4 to January 4, 2010 Letter to IRS.)

- **NOTE:** The direct quotes from the HSUS 2007 Tax Return, which are listed in Paragraphs 33-36 above, beg the question: ***"If none of the HSUS "Paid Staff and management" and none of its "Volunteers" did any lobbying, who did the lobbying that is listed on the HSUS 2007 Tax Return?!?!?!?"*** This also suggests that the HSUS has engaged in excessive lobbying activities by a public charity, **AND** that it has under-reported the totality of its lobbying efforts in order to claim that it has not exceeded the **"SIGNFICANT" PART THRESHOLD FOR LOBBYING BY A PUBLIC CHARITY.**

37. The HSUS acknowledged, **for the first time**, on its 2008 Tax Return that its ***"Paid staff and management"*** and ***"Volunteers"*** did ***"attempt to influence national or state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum."*** The 2008 Tax Return also includes the following quotes: ***"Other Lobbying Activities: The Humane Society of the United States plans, coordinates, and implements a Public Policy Program. This Program includes maintaining and expanding contacts with Members of Congress, State Legislators, Executive and Regulatory Agencies.***

- - Extract from 2008 HSUS Tax Return. (See Tab 23 in Attachment 4 to January 4, 2010 Letter to IRS.)

38. ***“Many of our advocacy efforts focus on building support for or voicing opposition to public policy initiatives. . . . At the Federal Level, the HSUS advocated for Animal Welfare Legislation relating to the following issues in 2008: (30 different issues explicitly listed.) Lobbying on these issues included direct contact with Legislators and their Staff . . . Advertising”*** - - Extract from 2008 HSUS Tax Return. (See Tab 23 in Attachment 4 to January 4, 2010 Letter to IRS.)

- NOTE: The reference to “Advertising” is a direct quote from the HSUS 2008 Tax Return. ***“Advertising”*** would include the expenditure of millions of dollars to not only increase the amount of annual charitable deductions received by the HSUS, but in the context of the admissions made on its 2008 Tax Return, it would also include advertising used ***“to influence public opinion on . . . legislative matter(s) or referendum(s).”***

39. ***“The HSUS sent electronic updates to nationwide volunteers, members, and other interested parties. In addition, the HSUS assisted in sending constituent Email and FAXES to Lawmakers through a functionality of the Society’s Website.”*** - - Extract from 2008 HSUS Tax Return. (See Tab 23 in Attachment 4 to January 4, 2010 Letter to IRS.)

40. ***“With Staff of our Government Affairs Section in Washington, D.C., Regional Staff in our Field Services Section Across the Country, and a network of volunteers, we are active in more than 40 State Capitols across the Country.”*** - - Extract from 2008 HSUS Tax Return. (See Tab 23 in Attachment 4 to January 4, 2010 Letter to IRS.)

41. ***“At the State level, 93 Animal Welfare Bills were signed into Law in 2008. The HSUS advocated for Legislation” (at the State Level): (21 issues were listed.)*** - - Extract from 2008 HSUS Tax Return. (See Tab 23 in Attachment 4 to January 4, 2010 Letter to IRS.)

42. ***“Also at the State level, the HSUS is active in Citizen-Initiated Ballot Measures. In 2008, the HSUS worked with State residents and Coalition partners in Statewide Petition Drives to Secure Ballot placement and passage for two measures (in California and Massachusetts).”*** - - Extract from 2008 HSUS Tax Return. (See Tab 23 in Attachment 4 to January 4, 2010 Letter to IRS.)

43. ***“In 2008, the HSUS organized and taught “LOBBYING 101” workshops and held Statewide Lobby Days in more than 40 States. We also communicate with online advocates and***

provide information and training remotely." - - Extract from 2008 HSUS Tax Return. (See Tab 23 in Attachment 4 to January 4, 2010 Letter to IRS.)

- **NOTE:** The establishment of HSUS sponsored and orchestrated Lobby Days in State Capitols apparently began in 2008 and have continued through 2009 and 2010. These events expanded the already excessive lobbying activities of the HSUS even further beyond the "SUBSTANTIAL" PART TEST THRESHOLD FOR LOBBYING BY A PUBLIC CHARITY.

44. ***"The Humane Society of the United States is . . . backed by 11 Million Americans."*** - - Extract from document downloaded from HSUS Website, which should be considered in the context of the admissions of the HSUS on its Tax Returns that ***"the HSUS assisted in sending constituent Email and FAXES to Lawmakers through a functionality of the Society's Website;"*** and that the HSUS ***"also communicate(s) with online advocates and provide(s) information and training remotely."*** (See HSUS Tax Returns and Tab 7-A to Attachment 1 in January 4, 2010 Letter to IRS.)

45. **A search of the records of the Clerk of the U.S. House of Representatives shows "no results found" for any lobbying reports filed by either the Humane Society of the U.S. or the Humane Society Legislative Fund.** (See Tab 7 to January 12, 2010 Letter to IRS.)

- **NOTE:** Such apparent omissions beg the question: ***"If the Humane Society of the United States does not comply with the explicit provisions of the Lobbying Disclosure Act of 1995, is it reasonable to assume that it might be engaged in excessive and under-reported Lobbying Activities?"***

46. ***"When I came to HSUS 13 years ago . . . I felt that the HSUS and yet-to-be-formed-or-acquired affiliates could become political and legislative powerhouses."*** - - Quote from Mr. Pacelle's HSUS Website Blog dated December 27, 2007. (See Tab 2 to October 29, 2008 Letter to IRS.)

- **NOTE:** Mr. Pacelle founded the Humane Society Legislative Fund in 2004, and serves as its Executive Vice President. Significantly, as reflected by documentation referenced below, this 501 (c) (4) organization and "affiliate" of the HSUS is, in essence, a subterfuge ruse in a transparent attempt to mask the breadth, magnitude and pervasiveness of the comprehensive and prolific lobbying efforts of the HSUS. (See Tab 2 to March 2, 2010 Letter to IRS.)

47. Lobbying Reports that are officially filed in 36 different State Capitols, reveal that HSUS State Field Directors or HSUS employees are “registered lobbyists” in those respective states, and that the “Employer” of all of these “registered lobbyists” is listed as the HSUS in 36 different State Capitols. (See Tabs 4, 5 & 6 to March 25, 2010 Letter to IRS.)

- NOTE: The Humane Society Legislative Fund is not listed as an Employer of Registered Lobbyists in any of these 36 State Capitols, which further reinforces the reality that it is a subterfuge ruse that HSUS attempts to use to conceal the breadth and magnitude of its lobbying activities.

48. *“Employment Opportunities. . . . (HSUS) State Director (for States of Ohio, Utah and South Dakota, Mississippi and Alaska) 1-2 years lobbying experience, and grass roots advocacy and political campaigning highly desirable.”* - - Extract of qualifications for five different open HSUS State Director Positions that were included in a document that was dated December 15, 2009, and downloaded from the HSUS Website. (See Attachment 1 to January 4, 2010 Letter to IRS.)

49. A review of the Lobbying Report that is on the Website for the State of Maine’s Commission of Government Ethics and Election Practices documents that during Maine’s 124th Legislature Session, Ms. Katie Lisnik, the HSUS State Field Director for Maine, lobbied on 23 different bills at the State Legislature. (See Tab 6 to March 25, 2010 Letter to IRS.)

- NOTE: If Ms. Lisnik lobbied on 23 different Bills being considered by the Maine State Legislature in 2009, that raises the question as to how many Bills and lobbying-related issues did each of the other 35 HSUS State Field Directors lobby for or against in their respective States in 2009, as well as in earlier years AND 2010?!?

50. *“In accordance with the NYS Lobby regulations”* - - Lead-in phrase in five different letters that were addressed to the NYS Commission on Public Integrity in Albany, NY. Each letter was on HSUS Letterhead Stationery and was signed by Mr. Pacelle, in his capacity as President and CEO of the HSUS, rather than as Executive Vice President of the Humane Society Legislative Fund, and the dates of the letters were November 30, 2009, December 16, 2008, July 30, 2008, March 13, 2008 and December 12, 2006. (See Tab 7 to March 25, 2010 Letter to IRS.)

51. *“We may be launching ballot initiatives in Missouri and Ohio in the coming weeks, so please let us know if you live in one of those states and if you’d like to help.”* - - Extract from Mr. Pacelle’s October 22, 2009 HSUS Blog. (See Tab 6-F in Attachment 4 to January 4, 2010 Letter to IRS.)

52. ***“Missourians for the Protection of Dogs . . . plans to gather more than 100,000 valid signatures of registered Missouri voters to place a measure on the November 2010 statewide ballot. . . . the organization circulating the ballot initiative is comprised of . . . the Humane Society of the U.S.”*** (See Attachment 1 to January 4, 2010 Letter to IRS.)
53. **The Missouri Government Ethics Commission Website documents that the HSUS made a contribution of \$450,000 on January 6, 2010 to the Organization that is actively soliciting signatures for a Ballot Initiative in Missouri.** (See Tabs 3 & 4 to February 20, 2010 Letter to IRS.)
54. **Mr. Dale Bartlett, Deputy Manager for Public Policy for the HSUS, travelled from Washington DC to Jefferson City, Missouri for the purpose of presenting testimony on February 11, 2010 to the Missouri State Legislature on pending State Legislative Bills.** (See Tab 22 to March 2, 2010 letter to the IRS.)
- **NOTE: This trip to the State Capitol, shortly after the HSUS made a \$450,000 contribution in support of procuring signatures for a ballot initiative in Missouri, should raise a question as to how many times have Mr. Pacelle and members of the HSUS Staff traveled to State Capitols in the past six years????? An audit of travel vouchers for Mr. Pacelle and the Senior HSUS staff may reveal yet another major source of unreported and under-reported lobbying expenditures by the HSUS.**
55. ***“Nancy Perry is vice president of Government Affairs (for HSUS). She oversees lobbying efforts in state legislatures, including ballot measure campaigns, and Congress and directs grass roots activities nationwide. She also lobbies directly for federal animal protection legislation. . . . The HSUS has lobbied in all 50 states for animal protection legislation and secured felony cruelty provisions in 41 states (including Washington DC). . . and aided in the passage of 24 ballot measures.”*** - - Quotes from Bio of Ms .Nancy Perry. (See Tab 23 to March 2, 2010 Letter to IRS.)
56. ***“Lobbying 101 . . . the Government Affairs staff would like to see every person who cares about animals take part in lobbying. With this in mind, we have created training documents to enhance your lobbying techniques.”*** - - Extract from HSUS document downloaded from HSUS Website. (See Tab 3 to October 29, 2008 Letter to IRS.)
57. ***“Citizen Lobbyist Center . . . The HSUS is pleased to offer the following helpful tools on becoming a humane legislation advocate. . . . You have the power to influence your legislators, and the HSUS can help make you an effective lobbyist for animals.”*** - - See

Extract from HSUS document downloaded from HSUS Website. (See Tab 5 to October 29, 2008 Letter to IRS.)

58. "Tips for Successful Lobbying." - - Extract from HSUS document downloaded from HSUS Website. (See Tab 7 to October 29, 2008 Letter to IRS.)

59. "Do's and Don'ts of Lobbying." - - Extract from HSUS document downloaded from HSUS Website. (See Tab 8 to October 29, 2008 Letter to IRS.)

60. "What Influences a Legislator?" - - Extract from HSUS document downloaded from HSUS Website. (See Tab 9 to October 29, 2008 Letter to IRS.)

61. "Getting to Know Your Elected Officials. . . . Contact Information for State Legislatures . . . Find Your Elected Officials." - - Extract from HSUS document downloaded from HSUS Website. (See Tab 10 to October 29, 2008 Letter to IRS.)

62. "Join Us at an Upcoming Event. . . . Our Lobby 101 seminars walk you through the details of . . . how you can work with legislators to be an effective citizen lobbyist. Check to see if there is a Lobby 101 or Lobby Day scheduled in your state." - - Extract from HSUS document downloaded from HSUS Website. (See Tab 11 to October 29, 2008 Letter to IRS.)

63. "State Legislation. . . . Get your State Lobbying Guide. Click here to download (20-page color PDF). Contact us if you need additional information or help with lobbying your state legislators." - - Extract from HSUS document downloaded from HSUS Website. (See Tab 12 to October 29, 2008 Letter to IRS.)

64. "State Lobbying Guide . . . Basics of Lobbying Animal Protection at the State Level.) - - Extract from 20-Page HSUS document downloaded from HSUS Website. (See Tab 13 to October 29, 2008 Letter to IRS.)

65. "Federal Legislation. . . . The Humane Society of the United States is committed to achieving progress for animals through federal legislation." - - Extract from HSUS document downloaded from HSUS Website. (See Tab 15 to October 29, 2008 Letter to IRS, and Tab 10 to February 1, 2009 Letter to IRS.)

66. "Federal Legislation . . . The Humane Society of the United States is committed to achieving progress for animals through federal legislation. . . . "Urge Congress to Pass the Conyers-Burton Prevention of Equine Cruelty Act. . . . Please make a brief, polite call to your U.S. Representative to urge support for H.R. 305." - - Extract from HSUS

document downloaded from HSUS Website. (See Tab 10 in Attachment 4 to January 4, 2010 Letter to IRS.)

67. ***“TAKE ACTION. . . Please make a brief, polite call to your U.S. Representative to urge support for the Captive Primate Safety Act.”*** - - Extract from HSUS document downloaded from HSUS Website. (See Tab 10 in Attachment 4 to January 4, 2010 Letter to IRS.)

68. ***“TAKE ACTION. . . Please make a brief, polite call to your U.S. Representative to urge support for H.R. 81.”*** - - Extract from HSUS document downloaded from Website. (See Tab 10 in Attachment 4 to January 4, 2010 Letter to IRS.)

69. ***“We look forward to working with the new Administration and the 111th Congress. Here’s a look at some issues we will focus on this year. Be sure to make your voice heard In support of these bills. . . . And don’t forget that you can see how all legislators in the 110th Congress scored on animal protection issues at www.humanscorecard.org.”*** - - Extract from HSUS document downloaded from Website. (See Tab 10 in Attachment 4 to January 4, 2010 Letter to IRS.)

70. ***“Did your legislators help animals in 2009? Check Out the 2009 Humane Scorecard.”*** - - Extracts from HSUS E-Mail dated January 21, 2010 in March 2, 2010 Letter to IRS.)

- **NOTE:** The above referenced 2009 Humane Scorecard is entitled the “110th Congress in Review,” which is a 14-Page HSUS document that was downloaded from the HSUS Website. (See Tab 11-A in attachment 4 to January 4, 2010 Letter to IRS.)

71. ***“Humane Scorecard Midterm Report for the 111th Congress For a detailed look at Congress’s work on animal bills in 2009 - - including which legislators led the way on pro-animal measures - - and for a preview of the issues we’ll be fighting for in the year ahead, read “Our Congressional Year in Review for Animals” at hsf.org/humanscorecard.org.”*** - - Extracts from “Scorecard” that HSUS uses to rate performance of Members of Congress. (See Tab 12-A in March 2, 2010 Letter to IRS.)

72. ***“Action Alert”*** HSUS Website Links list a total of 40 different legislative bills or issues that the HSUS urges its “volunteers” to ***“Take Action”*** or ***“Act Now.”*** (See Tab 12 in Attachment 4 to January 4, 2010 Letter to IRS.)

73. **“Action Alerts”** - - This earlier version of the HSUS Website link took you to lobbying issues in 20 different states. (See Tab 16 to October 29, 2008 Letter to IRS.)
74. **“Lobbying 101. . . . You have the power to influence your legislators, and the HSUS can help you.” The Government Affairs staff would like to see every person who cares about animals take part in lobbying. With this in mind, we have created training documents to enhance your lobbying techniques.”** - - Extracts from HSUS document downloaded from Website. (See Tab 13 in attachment 4 to January 4, 2010 Letter to IRS.)
75. **“Ballot Initiatives. . . . We are currently working with citizens and animal protection organizations in several states to gather signatures and put initiatives on the ballots in 2008.** - - Extract from HSUS document downloaded from HSUS Website. (See Tab 17 to October 29, 2008 Letter to IRS.)
76. **“A Handbook for the Citizen Lobbyist. . . . The HSUS Action Network is a national grassroots project of the HSUS that organizes individuals by legislative district to develop grassroots support for animal protection legislation at the state and federal levels. When urgent action is needed on animal protection legislation, the network is activated and activists are called to contact their legislators about a particular piece of legislation.”** Extract from a 17-Page HSUS document downloaded from HSUS Website. (See Tab 18 to October 29, 2008 Letter to IRS.)
77. **“The U.S. House of Representatives will vote early Friday, July 17. . . . Please make an urgent phone call on Friday morning to your U.S. Representative to urge a ‘YES’ vote on H.R. 1018.** - - Quote from a signed E-mail from Mr. Pacelle, President and CEO of the HSUS, that is dated July 16, 2009. (See Tab 1 to August 18, 2009 Letter to IRS.)
78. **“The Humane Scorecard. . . . The 110th Congress in Review.”** - - Extract from a 17-Page HSUS document downloaded from HSUS Website. (See Tab 19 to October 29, 2008 Letter to IRS.)
79. **“On March 25, 2009, the Humane Society of the United States . . . held a special reception in the U.S. Capitol to honor Members of Congress . . . who received perfect scores of 100 percent on the Annual Humane Scorecard (for the 110th Congress).”** - - Extract from HSUS document downloaded from HSUS Website. (See Tab 10 to August 18, 2009 Letter to IRS.)
80. **“Action Alerts** - - With a press of a button, this HSUS Website link took you to 20 lobbying issues in 20 different states that were different from the 20 issues referenced in Tab 17 to October 29, 2008 Letter to IRS. (See Tab 9 to February 11, 2009 Letter to IRS.)

81. ***“Animal Advocates Learn Legislative Ropes Nationwide. . . . The Humane Society of the United States kicks off its second annual Humane Lobby Days in February. . . This year’s Humane Lobby Days are scheduled at 41 state capitols in 70 days.”*** (See Tab 12 to February 11, 2009 Letter to IRS.)
82. ***“I wrote last week about our Humane Lobby Day events coming up in 41 states, and I hope you will travel to your own state capitol to participate. . . . Taking Action for Animals: To be held in Washington DC area. . . . You’ll learn how to plan effective campaigns, walk the halls of Congress to lobby your federal legislators on animal protection issues, and hear from speakers such as HSUS President and CEO Wayne Pacelle.”*** - - Quote, dated February 3, 2009, by Mr. Markarian, who is the Executive Vice President of the HSUS. (See Tab 4-D in Attachment 4 to January 4, 2010 Letter to IRS.)
83. ***“2008: State Victories by the Dozen. . . . 91 new animal protection laws enacted this year, shattering the previous record of 86 new laws in 2007.”*** - - Extract from HSUS document downloaded from HSUS Website. (See Tab 13 to February 11, 2009 Letter to IRS.)
84. ***“Citizen Lobbyist Center. . . . You need not live in Washington DC to be a lobbyist. . . . learn some basics on grassroots lobbying. . . . The HSUS is pleased to offer the following helpful tools.”*** - - Extract from HSUS document downloaded from HSUS Website. (See Tab 15 to February 11, 2009 Letter to IRS.)
85. ***“Taking Action for Animals. . . . Becoming a Citizen Lobbyist at the State and Federal Level. . . .Grassroots Strategies. . . . Lobbying in Your Backyard. . . .Advocating for Animals at Your State Capitol. . . . Get Ready, Get Set, Lobby! And Training for Lobby Day. . . . Advocating for Animals in the U.S. Congress. . . . This workshop is mandatory for anyone attending Lobby Day on Monday. . . . Lobby Day. Meet with your legislators on Capitol Hill.”*** - - Extracts from 5-Day Lobbying Workshop Agenda (July 23-27, 2009) in Washington DC Area that was sponsored by the HSUS. (See Tab 3 to August 18, 2009 Letter to IRS.)
86. ***“Your search for ‘lobbying’ yielded 100 items results.”*** - - Results of using HSUS search engine for the word “lobbying.” (See Tab 4 to August 18, 2009 Letter to IRS.)
87. ***“Your search for ‘lobby day’ yielded 100 items results.”*** - - Results of using HSUS search engine for the phrase “lobby day.” (See Tab 5 to August 18, 2009 Letter to IRS.)
88. ***“We got legislation enacted.”*** - - Extract from HSUS document downloaded from HSUS Website. (See Tab 12 to August 18, 2009 Letter to IRS.)

89. ***“And in 2009 state legislation sessions, the HSUS worked to introduce anti-puppy mill bills in more than 30 states.”*** - - Extract from HSUS document downloaded from HSUS Website. (See Tab 14 to August 18, 2009 Letter to IRS.)
90. ***“And that’s one reason why the HSUS . . . (has) launched ballot initiatives in Ohio and Missouri.*** - - Extract from Mr. Pacelle’s HSUS blog dated February 9, 2010. (See Tab 3 to March 2, 2010 Letter to IRS.)
91. ***“California Animal Protection Caucus . . . hosted by The Humane Society of the United States featuring President and CEO Wayne Pacelle . . . Monday, February 8th (2010) . . . Basement, Capitol Rotunda (Sacramento) . . . Note: “Attendance at this event by a public official will constitute acceptance of a reportable gift.”*** - - Extracts from Invitation to California Legislators. (See Tab 4 to March 2, 2010 Letter to IRS.)
92. ***“With input from the . . . Humane Society of the United States, West Hollywood’s City Attorney has drafted the ordinance attached for Council consideration.”*** - - Extract from West Hollywood, CA City Council Legislative Memorandum dated February 1, 2010. (See Tab 6 to March 2, 2010 Letter to IRS.)
93. ***“Earlier this week, I spoke at a West Hollywood, Calif City Council meeting in favor of an ordinance to ban the sale of dogs and cats from pet stores.”*** - - Extract from Mr. Pacelle’s HSUS Blog dated February 5, 2010. (See Tab 7 to March 2, 2010 Letter to IRS.)
94. ***“Last year there were 121 new laws passed in the states. . . . This number of enacted statutes eclipses the previous record set in 2008 – with 93 new laws passed that year. There are a lot of factors that resulted in these advances, but one prominent one was that the rank-and-file HSUS supporters wrote to legislators, made calls to them, and even made personal visits.*** - - Extract from Mr. Pacelle’s HSUS Blog dated February 5, 2010. (See Tab 7 to March 2, 2010 Letter to IRS.)
95. ***“One of the best primers in citizen lobbying can be found at our Humane Lobby Day events, which we’ve been hosting annually in state capitols across the country since 2008. At your local Humane Lobby Day you’ll learn both about and practice lobbying, participating in a morning workshop and then meeting one-on-one with your state lawmakers or their staff to urge their support for animal protection measures.”*** - - Extract from Mr. Pacelle’s HSUS Blog dated February 5, 2010. (See Tab 7 to March 2, 2010 Letter to IRS.)

96. ***“2010 Victories . . . (A) coalition spearheaded by the HSUS, submitted a ballot initiative to allow Ohio voters to provide guidance to new Livestock Board.”*** - - Extract from HSUS document downloaded from HSUS Website dated February 4, 2010. (See Tab 16 in March 2, 2010 Letter to IRS.)
97. ***“2010 Victories. . . Missouri ballot campaign works to protect dogs. . . a coalition with strong support from the HSUS, continues to gather signatures to place a measure on the November 2010 Missouri ballot.”*** - - Extract from HSUS document downloaded from HSUS Website dated February 4, 2010. (See Tab 16 in March 2, 2010 Letter to IRS.)
98. ***“Urge the 111th Congress to Protect Horses. . . TAKE ACTION . . . Check to see if your U.S. representative is already a co-sponsor of H.R. 503/S.727. If not, please make brief, polite phone call and ask your U.S. representative to co-sponsor H.R. 503/S.727. You can reach your federal legislators by calling the Capitol switchboard at (202) 224-3121, or click here to find their Capitol office phone numbers. . . After making your phone calls, fill in and submit the form below to automatically send an Email to your U.S. representative urging support for the Prevention of Equine Cruelty Act.”*** - - Extracts from HSUS Humane Alert. (See Tab 17 to March 2, 2010 Letter to IRS.)
99. ***“Tell Congress to Pass the Great Ape Protection Act. . . TAKE ACTION . . . Please make brief, polite phone call and ask your U.S. representative to co-sponsor H.R. 1326, the Great Ape Protection Act. . . After you make your call, fill in and submit the form at the right to automatically send a message to your U.S. Representative.”*** - - Extracts from HSUS Humane Alert. (See Tab 17 to March 2, 2010 Letter to IRS.)
100. ***“Protect Animals in Kentucky. . . Dear Frank. . . Please call your state representative Joseph M. Fischer (502) 564-8100 and urge opposition to S.B. 105. . . After you call, send a follow-up message.”*** - - Extracts from an illustrative example of personalized E-Mail bearing the signature of Wayne Pacelle, President and CEO of the HSUS, which is dated February 18, 2010. (See Tab 18 to March 2, 2010 Letter to IRS.)
101. ***“End Factory Farming. . . Kentucky: Oppose Industry Backed Commission. . . Please make a brief, polite phone call to your Kentucky state representative and urge opposition to S. B. 105. . . After you make your call, fill in and submit the form below to automatically send a follow-up email to your state representative.”*** - - Extracts from HSUS

Humane Alert document downloaded from HSUS Website. (See Tab 18 to March 2, 2010 Letter to IRS.)

102. ***“Help Crack Down on Cockfighting. . . . Dear Frank. . . . Please call your state representative Joseph M. Fischer (502) 564-8100 and urge support for H.B. 169. . . . After you call, send a follow-up message.”*** - - **Extracts from an illustrative example of personalized E-Mail bearing the signature of Wayne Pacelle, President and CEO of the HSUS,** which is dated February 23, 2010. (See Tab 18 to March 2, 2010 Letter to IRS.)
103. ***“Dear Paulette. . . .Help prohibit primates as pets. . . . Please call your state representative Raymond Poe (217) 782-0044 and urge support for H.B. 4801. After you call, send a follow-up message.”*** - - **Extracts from an illustrative example of personalized E-Mail bearing the signature of Wayne Pacelle, President and CEO of the HSUS,** which is dated February 12, 2010. (See Tab 18 to March 2, 2010 Letter to IRS.)
104. ***“Dear Frank. . . . Please call your U.S. Representative (Geoff Davis (202) 225-3465 and urge his support for this Bill (Prevention of Equine Cruelty Act) After you make your call, send a follow-up message.”***- - **Extracts from an illustrative example of personalized E-Mail bearing the signature of Wayne Pacelle, President and CEO of the HSUS,** which is dated February 23, 2010. (See Tab 18 to March 2, 2010 Letter to IRS.)
105. ***“Kentucky: Oppose Horse Slaughter. . . . TAKE ACTION. . . . Fill in and submit form below to automatically send an email to your state representative urging opposition to HCR 47, a resolution that would urge Congress to allow the slaughter of American horses. . . . Recipients. . . . Representative Joseph M. Fischer”*** - - Extracts from HSUS Humane Alert document downloaded from HSUS Website. (See Tab 18 to March 2, 2010 Letter to IRS.)
106. ***“Dear Frank. . . . Tell BLM to stop the roundups. . . . Please urge the federal government to stop its inhumane roundups of wild horses.”*** - - **Extracts from an illustrative example of personalized E-Mail bearing the signature of Wayne Pacelle, President and CEO of the HSUS,** which is dated February 23, 2010. (See Tab 18 to March 2, 2010 Letter to IRS.)
107. ***“Want to lobby your elected officials? Start with our advocate toolkit where you can print helpful documents with tips on communicating with your legislators.”***- - Extract from Humane Lobby Day document that listed the dates and the Registration Links for the first 25 HSUS Lobby Day Events in 2010, which HSUS document was downloaded from the HSUS Website. (See Tab 19 to March 2, 2010 Letter to IRS.)

108. ***“Hello California Humane Lobby Day Participants! Thank you for signing up for California’s Humane Lobby Day on April 8, 2010. . . . The day will begin with a welcome . . . followed by a brief training on lobbying. . . . and then head off to the meetings we are now scheduling for each of you with your respective Assemblymember and Senator’s office. . . . In the meantime, please visit our Lobby Day FAQ Page: http://www.humane.society.org/assets/pdfs/legislation/faq_humane_lobby_days.pdf. . . . Your Hosts, Jennifer Fearing (The HSUS) (Ms. Fearing is the California State Director for HSUS.) (See Tab 8 of March 25, 2010 Letter to IRS.)***
109. ***“Lobby Day: Frequently Asked Questions What is Lobby Day? Humane Lobby Day is an event sponsored by the Humane Society of the United States where citizen animal advocates like you gather to learn and practice lobbying for animal protection at the state level. It is a full-day event including a lobby workshop and an overview of relevant bills in your state legislature. Appointments are made for you with the legislators that represent you so you can visit with the legislators (or their staff) face to face and ask for animal-friendly votes.”*** - - Extract from HSUS document downloaded from the HSUS Website. (See Tab 19 to March 2, 2010 Letter to IRS.)
110. ***“Lobby Day: Frequently Asked Questions Will I be talking to lawmakers face to face? Yes, every effort will be made to schedule a meeting with the legislators that represent you at the state capitol. . . . you’ll be given specific talking points and training on what to cover during the meeting.”*** - - Extract from HSUS document downloaded from the HSUS Website. (See Tab 8 to March 25, 2010 Letter to IRS.)
111. ***“Join me for Illinois Humane Lobby Day in Springfield. . . . Hello Friends. . . . Think only professional lobbyists can lobby? Think again! The Humane Society of the United States invites you to participate in the Illinois Humane Lobby Day at the Illinois State Capitol building in Springfield. . . . There will be a briefing on tips for lobbying. . . which will prepare you to meet your elected officials and advocate for animals.”*** - - Extracts from an E-Mail dated January 24, 2010 and authored by Jordan Matyas, Illinois State Director for HSUS, which is illustrative of E-Mails sent from each of the HSUS State Directors in at least 36 different states. (See Tab 20 to March 2, 2010 Letter to IRS.)
112. ***“Dear Frank. . . . You’re invited to Lobby for Animals. . . . Think only professional lobbyists can lobby? Think again! Join the Humane Society of the United States for Humane Lobby Day Kentucky at the Kentucky Capitol Building in Frankfort Thursday,***

February 18 (2010). . . . Don't worry; we'll prep you beforehand with tips for lobbying." - - Extracts from an illustrative example of personalized E-Mail bearing the signature of Wayne Pacelle, President and CEO of the HSUS, which is dated January 14, 2010. (See Tab 20 to March 2, 2010 Letter to IRS.)

113. *"Dear Melanie. . . Please call your state senator Rod Skoe (651) 296-4196 and urge support for (S.F. 7/H.F. 253.). You can say: "My name is (your name) and I'm calling from (your town). As a constituent, I'm calling to ask you to support S.F. 7/H.F. 253, which will regulate all puppy and kitten mills in Minnesota." - - Extract from an illustrative example of a personalized E-Mail sent from Mr. Wayne Pacelle, President and CEO of the HSUS, which is dated February 11, 2010. (See Tab 20 to March 2, 2010 Letter to IRS.)*

114. *"Join us at one of these North Carolina events. . . . You're invited: Lobby 101 for Animals. . . Think only professional lobbyists can lobby? Think again! Join the North Carolina Director of the Humane Society of the United States at one of four upcoming Lobby 101 seminars - - Feb. 6 in Lumberton, Feb. 10 in Elizabeth City, Feb. 16 in Charlotte and Feb. 22 in Ashville. . . . We can't be effective without your help." - - Extracts from an illustrative example of an E-Mail bearing the signature of Mr. Wayne Pacelle, President and CEO of the HSUS. (See Tab 20 to March 2, 2010 Letter to IRS.)*

115. *"We need for you all to send an email or call (North Carolina) House Finance Committee members and also your House Representative (Remind them to vote favorably for SB 460). . . . Wednesday, June 2nd will be Humane Lobby Day. . . . I will be doing Lobby 101 meetings right up until Puppy Mill Awareness Day. . . . Thank you to everyone that has hosted or attended the Lobby 101 meeting over the last few months." - - Extract from an E-Mail dated March 18, 2010 from Kim Alboum, North Carolina HSUS State Director. (See Tab 9 to March 25, 2009 Letter to IRS.)*

116. *"Dear Michael. . . . Thank you for your registration to the Humane 101 event in Exton, PA P.S. You might also enjoy attending our Humane Lobby Day in Harrisburg on April 19 (2010)" -- Extracts from an illustrative example of a personalized E-Mail bearing the signature of Mr. Pacelle, President and CEO of the HSUS. (See Tab 20 to March 2, 2010 Letter to IRS.)*

117. *"Californians Gather in Sacramento to Lobby . . . Animal Advocates are gathering at the State Capitol for Humane Lobby Day. . . . Humane Lobby Day . . . hosted by the Humane Society of the United States . . . is connecting nearly 300 advocates with*

lawmakers.” - - Extracts from HSUS document dated April 8, 2010 that was downloaded from the HSUS Website. (See Attachment 2 to April 15, 2010 Letter to IRS.)

118. *“Mission Humane Action Guide. . . . Everything Teens Need to Speak Up for Animals. . . . How to Use This Guide. . . . Middle-and High-School Students: Using this guide is as easy as 1-2-3. . . . You’ll also learn about lobbying. . . . Sincerely, Wayne Pacelle, President and Chief Executive Officer of the Humane Society of the United States. . . . To contact legislators by phone, use the congressional switchboard number, (202) 224-3121. All you need to say is: “I’m a constituent and I am calling to ask my representative/senator to support/not support (bill number and title).” . . . Take a free online course: Using Legislative Process to Speak Up for Animals.” - - Extracts from HSUS document downloaded from humanesociety.org/teens, which encourages 13-18 year-old juvenile students to lobby on behalf of the HSUS. (See Attachment 3 to April 15, 2010 Letter to IRS.)*

119. The HSUS has also published a 33-page “Humane Action Guide” for Kids (K-6), which includes a reference to “learn the basics . . . of lobbying” in Mr. Pacelle’s Preface to the Guide. The Guide also provides guidance on Page 10 as to how minor children, who are 5-12 years-old, may “contact lawmakers” in Congress or at the State Level. (See Attachment 4 to April 15, 2010 Letter to IRS and humanesociety.org/kids).