

POSTMARK DATE JUL 14 2003

Form 990

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2002

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year beginning and ending

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

C Name of organization: American Society For The Prevention Of Cruelty To Animals. Address: 424 East 92nd Street, New York, NY 10128-6804

D Employer identification number: 13-1623829. E Telephone number: (212)876-7700. F Accounting method: Accrual

G Web site: aspca.org

J ORGANIZATION TYPE (check only one): [X] 501(c)(3)

K Check here if the organization's gross receipts are normally not more than \$25,000

- H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? No. H(b) If "Yes" enter number of affiliates: N/A. H(c) Are all affiliates included? N/A. H(d) Is this a separate return filed by an organization covered by a group ruling? No.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: 45,396,734

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, and Total. Rows include Contributions, Program service revenue, Rental income, Special events, and Total Revenue/Expenses.

RECORDED JUL 14 2003

RECEIVED JUL 14 2003

OGDEN

Part II Statement of Functional Expenses		All organizations must complete column (A). Columns (B), (C) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 21 of the instructions)			
Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 1,130,468 noncash \$ 80,086)	22 1,210,554	1,210,554		
23	Specific assistance to individuals (attach schedule)	23 0			
24	Benefits paid to or for members (attach schedule)	24 0			
25	Compensation of officers, directors, etc	25 657,042	556,740	29,248	71,054
26	Other salaries and wages	26 11,680,759	10,393,600	193,481	1,093,678
27	Pension plan contributions	27 748,996	673,065	12,473	63,458
28	Other employee benefits	28 1,692,240	1,520,688	28,180	143,372
29	Payroll taxes	29 981,138	881,673	16,339	83,126
30	Professional fundraising fees	30 1,413,425			1,413,425
31	Accounting fees	31 65,898	56,026	4,804	5,068
32	Legal fees	32 295,375	110,818	88,849	95,708
33	Supplies	33 1,059,425	1,018,235	9,032	32,158
34	Telephone	34 310,793	292,220	3,633	14,940
35	Postage and shipping	35 627,758	590,101	2,063	35,594
36	Occupancy	36 1,200,489	1,121,383	20,000	59,106
37	Equipment rental and maintenance	37 665,460	635,034	7,754	22,672
38	Printing and publications	38 973,738	896,281	855	76,602
39	Travel	39 447,739	405,057	4,987	37,695
40	Conferences, conventions, and meetings	40 233,029	209,502	2,533	20,994
41	Interest	41 0			
42	Depreciation, depletion, etc (attach schedule)	42 1,116,088	1,041,274	16,454	58,360
43	Other expenses not covered above (itemize) a Insurance	43a 261,656	240,033	7,372	14,251
	b Direct Mail Costs	43b 7,907,690	3,258,747	150,292	4,498,651
	c Veterinary and Medical Services	43c 1,477,161	1,477,161		
	d Advertising and Other Professional Services	43d 1,220,109	1,021,115	156,396	42,598
	e Media Productions	43e 4,805,707	4,805,707		
	f Miscellaneous	43f 304,825	218,875	3,755	82,195
44	TOTAL FUNCTIONAL EXPENSES (add lines 22 through 43) ORGANIZATIONS COMPLETING COLUMNS (B)-(D) CARRY THESE TOTALS TO LINES 13-15	44 41,357,094	32,633,889	758,500	7,964,705

JOINT COSTS Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ 7,669,198 , (ii) the amount allocated to Program services \$ 3,258,747 ,
 (iii) the amount allocated to Management and general \$ 150,292 , and (iv) the amount allocated to Fundraising \$ 4,260,159

Part III Statement of Program Service Accomplishments (See page 24 of the instructions)		Program Service Expenses
What is the organization's primary exempt purpose? <u>Animal Welfare - Prevention of cruelty to animals</u>		Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others
a	SEE STATEMENT 1	
	Animal hospital and mobile veterinary clinics (Grants and allocations \$ 24,821)	6,220,360
b		
	Animal Poison Control Center (Grants and allocations \$ 7,500)	4,112,828
c		
	Humane Education (Grants and allocations \$ 1,118,853)	7,705,288
d		
	Communications (Grants and allocations \$)	8,180,175
e	Other program services (attach schedule) (Grants and allocations \$ 59,380)	6,415,238
f	TOTAL OF PROGRAM SERVICE EXPENSES (should equal line 44, column (B), Program services)	32,633,889

Part IV Balance Sheets (See page 24 of the instructions)

Note		(A)		(B)		
<i>Where required, attached schedules and amounts within the description column should be for end-of-year amounts only</i>		Beginning of year		End of year		
Assets	45 Cash - non-interest-bearing		-178,423	45	747,912	
	46 Savings and temporary cash investments		7,983,404	46	6,799,826	
	47 a Accounts receivable	47a	1,692,318			
	b Less allowance for doubtful accounts	47b	0	1,490,289	47c	1,692,318
	48 a Pledges receivable	48a	0			
	b Less allowance for doubtful accounts	48b	0	0	48c	0
	49 Grants receivable				49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			0	50	0
	51 a Other notes and loans receivable (attach schedule)	51a	0			
	b Less allowance for doubtful accounts	51b	0	0	51c	0
	52 Inventories for sale or use			105,554	52	138,561
	53 Prepaid expenses and deferred charges			317,183	53	683,688
	54 Investments - securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV			22,313,962	54	19,846,471
	55 a Investments - land, buildings, and equipment basis	55a	0			
	b Less accumulated depreciation (attach schedule)	55b	0	0	55c	0
56 Investments - other (attach schedule)				56		
57 a Land, buildings, and equipment basis	57a	26,984,163				
b Less accumulated depreciation (attach schedule)	57b	7,167,286	20,431,339	57c	19,816,877	
58 Other assets (describe <input type="checkbox"/> Beneficial interests in perpetual trusts)			13,575,672	58	12,789,144	
59 TOTAL ASSETS (add lines 45 through 58) (must equal line 74)			66,038,980	59	62,514,797	
Liabilities	60 Accounts payable and accrued expenses		2,540,246	60	3,348,072	
	61 Grants payable			61		
	62 Deferred revenue			62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			0	63	0
	64 a Tax-exempt bond liabilities (attach schedule)			0	64a	0
	b Mortgages and other notes payable (attach schedule)			0	64b	0
	65 Other liabilities (describe <input type="checkbox"/> Gift annuity and pension obligations)			2,503,794	65	5,183,128
66 TOTAL LIABILITIES (add lines 60 through 65)			5,044,040	66	8,531,200	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67 Unrestricted		43,704,155	67	37,774,559	
	68 Temporarily restricted		2,970,114	68	2,674,895	
	69 Permanently restricted		14,320,671	69	13,534,143	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70 Capital stock, trust principal, or current funds				70	
	71 Paid-in or capital surplus, or land, building, and equipment fund				71	
	72 Retained earnings, endowment, accumulated income, or other funds				72	
73 TOTAL NET ASSETS OR FUND BALANCES (add lines 67 through 69 OR lines 70 through 72, column (A) MUST equal line 19, column (B) MUST equal line 21)			60,994,940	73	53,983,597	
74 TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES (add lines 66 and 73)			66,038,980	74	62,514,797	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions)	
a Total revenue gains, and other support per audited financial statements	a 41,987,466
b Amounts included on line a but not on line 12, Form 990	
(1) Net unrealized gains on investments \$	
(2) Donated services and use of facilities \$	
(3) Recoveries of prior year grants \$	
(4) Other (specify) Investment income for operations \$ 1,548,000	
Add amounts on lines (1) through (4)	b 1,548,000
c Line a minus line b	c 40,439,466
d Amounts included on line 12, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify) Requests for endowment 1,029,983 Investment losses \$ -206,347	
Add amounts on lines (1) and (2)	d 823,636
e Total revenue per line 12, Form 990 (line c plus line d)	e 41,263,102

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
a Total expenses and losses per audited financial statements	a 41,357,094
b Amounts included on line a but not on line 17, Form 990	
(1) Donated services and use of facilities \$	
(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify)	
Add amounts on lines (1) through (4)	b 0
c Line a minus line b	c 41,357,094
d Amounts included on line 17, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify)	
Add amounts on lines (1) and (2)	d 0
e Total expenses per line 17, Form 990 (line c plus line d)	e 41,357,094

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

(List each one even if not compensated, see page 26 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (IF NOT PAID, ENTER -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Dr Larry M Hawk 424 East 92nd Street New York, NY 10128	President 40	413,365*	8,605	None
Stephen G Eudene 424 East 92nd Street New York, NY 10128	Senior VP & CFO 40	117,682	10,208	None
Stephen Musso 424 East 92nd Street New York, NY 10128	Senior VP - Operations 40	125,995	10,147	None
* Includes bonus of \$100,000 for a four year performance period approved by the Board Directors				
Members of Board of Directors - see Statement 8				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule-see page 26 of the instructions

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Animal hospital and clinics					3,392,816
b Animal poison control center					2,594,150
c Animal placement fees					156,086
d Animal behavior training fees					101,429
e Education/outreach revenue					129,578
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	108,200	
96 Dividends and interest from securities			14	587,965	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	78,018	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	-478,822	
101 Net income or (loss) from special events			01	253,937	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a Advertising	511120	15,720			
b Royalties/licensing			15	1,012,693	
c List sales			13	521,134	
d Horse show & misc			01	43,971	
e					
104 Subtotal (add columns (B), (D), and (E))		15,720		2,127,096	6,374,059
105 TOTAL (add line 104, columns (B), (D), and (E))					8,516,875

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions)

Line No ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	SEE STATEMENT 9

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

(A) Name, address and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note If "Yes" to (b), file Form 8870 AND Form 4720 (see instructions)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, the information is true and correct. Other than as disclosed herein, all information provided herein is based on all information of which preparer has any knowledge.

Date 6/20/03

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information - (See separate instructions)

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545 0047

2002

Department of the Treasury
Internal Revenue Service

Name of the organization American Society For The Prevention Of Cruelty To Animals	Employer identification number 13-1623829
--	---

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Dr Steven R Hansen 1717 S Philo Rd Urbana, IL 61802	Senior V-P 40 hrs	128,927	10,730	None
Barbara Garber 424 E 92nd St New York, NY 10128	Senior V-P 40 hrs	126,951	5,189	None
Dr Stephen Zawistowski 424 E 92nd St New York, NY 10128	Senior V-P 40 hrs	121,350	13,552	None
Lee Murray 424 E 92nd St New York, NY 10128	Senior V-P 40 hrs	109,294	372	None
Kathleen Akins 424 E 92nd St New York, NY 10128	Vice President 40hrs	98,887	4,982	None
Total number of other employees paid over \$50,000	80			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Telefund, Inc 1129 State Street Santa Barbara, CA 93101	Fund Raiser	587,335
O'Brien, McConnel & Pearson 1726 M Street NW Washington, DC 20036	Fund Raising Consultant	475,751
Stephens & Associates 7300 W 110th St Overland Park, KS 66210	Advertising	296,975
Share Group 90 Dover St Somerville, MA 02144	Fund Raiser	188,308
Rosen, Weinhaus LLP 40 Wall St New York, NY 10005	Legal	184,310
Total number of others receiving over \$50,000 for professional services	10	

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) USE CASH METHOD OF ACCOUNTING

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	29,903,340	22,957,235	26,861,798	20,903,006	100,625,379
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	5,536,454	4,967,839	4,788,315	3,562,348	18,854,956
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	3,076,501	3,584,764	2,829,226	915,473	10,405,964
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	38,516,295	31,509,838	34,479,339	25,380,827	129,886,299
24 Line 23 minus line 17	32,979,841	26,541,999	29,691,024	21,818,479	111,031,343
25 Enter 1% of line 23	385,163	315,098	344,793	253,808	

26 ORGANIZATIONS DESCRIBED ON LINES 10 OR 11	a Enter 2% of amount in column (e), line 24	26a	2,220,627
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a DO NOT FILE THIS LIST WITH YOUR RETURN Enter the total of all these excess amounts		26b	0
c Total support for section 509(a)(1) test Enter line 24 column (e)		26c	111,031,343
d Add Amounts from column (e) for lines	18 <u>10,405,964</u> 19 <u>0</u> 22 <u>0</u> 26b <u>0</u>	26d	10,405,964
e Public support (line 26c minus line 26d total)		26e	100,625,379
f PUBLIC SUPPORT PERCENTAGE (LINE 26E (NUMERATOR) DIVIDED BY LINE 26C (DENOMINATOR))		26f	90 63%

27 ORGANIZATIONS DESCRIBED ON LINE 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " DO NOT FILE THIS LIST WITH YOUR RETURN Enter the sum of such amounts for each year	(2001) _____ (2000) _____ (1999) _____ (1998) _____	
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the LARGER of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) DO NOT FILE THIS LIST WITH YOUR RETURN After computing the difference between the amount received and the larger amount described in (1) or (2) enter the sum of these differences (the excess amounts) for each year	(2001) _____ (2000) _____ (1999) _____ (1998) _____		
c Add Amounts from column (e) for lines	15 <u>0</u> 16 <u>0</u> 17 <u>0</u> 20 <u>0</u> 21 <u>0</u>	27c	0
d Add Line 27a total	<u>0</u> and line 27b total <u>0</u>	27d	0
e Public support (line 27c total minus line 27d total)		27e	0
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)		27f	0
g PUBLIC SUPPORT PERCENTAGE (LINE 27E (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))		27g	0 00%
h INVESTMENT INCOME PERCENTAGE (LINE 18, COLUMN (E) (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))		27h	0 00%

28 UNUSUAL GRANTS For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant DO NOT FILE THIS LIST WITH YOUR RETURN Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
 (To be completed ONLY by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	114,414
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	417,970
38	Total lobbying expenditures (add lines 36 and 37)	38	532,384
39	Other exempt purpose expenditures	39	32,860,006
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0
41	Lobbying nontaxable amount Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	0
42	Grassroots nontaxable amount (enter 25% of line 41)	42	250,000
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
46					6,000,000
47	532,384	653,149	697,087	506,471	2,389,091
48	250,000	250,000	250,000	250,000	1,000,000
49					1,500,000
50	114,414	182,021	151,376	147,211	595,022

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h)			N/A

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

**American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
Form 990 - Return of Organization Exempt From Income Tax – 2002**

Part III, Statement 1 - Program Service Accomplishments

a - Animal Hospital and Mobile Veterinary Clinics (\$6,220,360)

The Bergh Memorial Animal Hospital continues to provide some of the most efficient, comprehensive and state-of-the-art primary veterinary care in the nation. It's here that our drive to end euthanasia encounters the often grim reality of an animal's condition, but amazingly enough, we're winning the battle. During 2002, over 25,000 cases were handled. The hospital continues to be one of the best values of any animal medical clinic in the area, and for this reason, is able to offer service to a wider cross-section of the local population than most other animal medical facilities. In 2002, the hospital significantly improved its customer service, so that the admissions process is smooth, friendly and efficient.

The hospital continues to focus on animal abuse cases in order to recognize, document and help prosecute cruelty cases with increased proficiency.

"ASPCA Cares" was created in 2001 as a community outreach program that provides resources, education, and veterinary services to needy animals and pet owners in New York City's five boroughs. The mission of ASPCA Cares is to put an end to the euthanasia of adoptable animals within New York City's five boroughs by addressing the animal crisis at its source - in the heart of the city's local communities. Recognizing that many of the most serious overpopulation and animal health crises arise in neighborhoods with limited access to veterinary care and education on animal issues, ASPCA Cares brings these services directly to needy communities.

The ASPCA Cares fleet now includes two fully equipped mobile veterinary clinics, along with the original truck which now serves as a vaccination van. ASPCA Cares provides free and low-cost spay/neuter surgeries, vaccination clinics, medical wellness exams and disaster relief services to needy animals. In 2002, ASPCA Cares performed more than 4,100 spay/neuter surgeries, including 400 feral cats. That number was reached because ASPCA Cares was able to operate the clinics five days a week in all five boroughs, as well as provide vaccination clinics once a week, also in the five boroughs which resulted in the vaccination of more than 1,500 animals.

Additionally, educational seminars are now offered on topics such as proper animal care, bite prevention, population control and the humane treatment of animals. Grants are awarded to qualified animal rescue groups in New York City through the Partners in Caring program, which is run in conjunction with the ASPCA's National Shelter Outreach Department.

b - ASPCA Animal Poison Control Center (\$4,112,828)

The ASPCA Animal Poison Control Center is the largest, most technologically advanced non-human poison control center in the world. Based in Champaign-Urbana, Illinois, the center is open 24 hours a day, seven days a week. In 2002, public usage of the ASPCA Animal Poison Control Center increased 16% to more than 73,000 individual cases involving roughly 100,000 animals, which represents some 150,000 phone calls. The hotline staff consists of 25 licensed veterinarians, nine certified veterinarian technicians and one Doctor of Pharmacy. The licensed veterinary staff now includes four Diplomates of the American Board of Veterinary Toxicology, three of whom are also Diplomates of the American Board of Toxicology.

**American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
Form 990 - Return of Organization Exempt From Income Tax - 2002**

Part III, Statement 1 - Program Service Accomplishments

b - ASPCA Animal Poison Control Center (cont'd)

Several initiatives in 2002 helped the Poison Control Center save the lives of more animals, including

- An aggressive awareness campaign was launched that included direct mail to practicing veterinarians, advertising in veterinary journals, and an impressive media blitz including radio, print and TV interviews and publications
- The Veterinary Lifeline Partner Program was launched to enable veterinary hospitals to rapidly access poison center experts in an emergency. This program allows veterinarians to establish an account with automated billing, and also provides a copy of the patient's record, including poison center recommendations, by e-mail or fax
- A bioterrorism software module designed to help staff identify possible trends resulting from terror-related incidents was launched. This program generates e-mail automatically to the staff each midnight that identifies all cases managed during the prior 24 hours involving severely ill animals, as well as all cases involving substances that could be used as terrorism agents and clusters of occurrences

In addition to saving animal lives through direct intervention, the Poison Control Center is also devoted to educating veterinarians and the general public through toxicology education programs and nontraditional research

c - Humane Education (\$7,705,288)

The ASPCA continues to be one of the premier organizations in the world for instilling the desire in young people to appreciate the world of animals and our relationship to them. From workshops to educational materials, the ASPCA Humane Education department continues to touch the lives of elementary and secondary school children throughout the U.S. In 2002, the Humane Education Department continued its vital work with America's young people, reaching some 3.5 million students through the popular quarterly teacher newsletter *AnimaLessons*, and through the free distribution to schools across the nation of more than 12,000 copies of the national-standards-aligned, elementary school lessons in *I Love Animals*, *Sharing the World With Animals* and their Spanish translations, *Yo Quiero a los Animales* and *Compartiendo el Mundo con los Animales*.

Hundreds of thousands of teachers and students were also reached through outreach programs, workshops, seminars, contests and educational products sold through the department's "Learning To Care" catalog. The Humane Education staff also took on an role in the ASPCA's exciting children's website, "Animaland."

The Animal Sciences department continued the ASPCA's long tradition of attacking the problem of animal cruelty by continuing to increase our understanding of the human-animal bond and to pass that understanding on to future generations.

**American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
Form 990 - Return of Organization Exempt From Income Tax - 2002**

Part III, Statement 1 - Program Service Accomplishments

c - Humane Education (cont'd)

In 2002, members of the Animal Sciences staff

- Initiated projects to launch the first ASPCA online veterinarian and law enforcement training program
- Partnered with an Internet conferencing vendor to begin offering internal and external training
- Represented the ASPCA in its role as one of the major sponsors of Great Greyhound Goodwill Air Tour
- Taught a course on shelter medicine at Cornell University and lectured on shelter medicine at various conferences around the country
- Chaired an Animal Behavior Society symposium on Applied Animal Behavior as an Integrative Discipline at Indiana University

The National Shelter Outreach (NSO) department is comprised of a team of seasoned professionals who are highly respected in the animal welfare community for their expertise in a variety of areas, including animal control, cruelty investigations, sheltering issues and management. The department has staff based in four regions of the country who directly serve the needs of those area shelters. In 2002, NSO corresponded with more than 4,000 individuals and animal shelters in all 50 states and 89 countries and territories. NSO managers visited 151 animal shelters in 30 states, and the staff presented 65 training seminars and workshops.

In 2002, NSO made impressive strides in acquiring and providing needed resources for free or minimal cost to animal shelters and rescue organizations across the United States. A major part of this effort was aided by the ASPCA Partners in Caring grant program, a unique partnership between the ASPCA, corporations, and the sheltering community. While the ASPCA has historically awarded a number of grants, this program enables our various departments to more effectively administer funds to organizations of merit and make significantly larger grants for programs that promote animal well being across the country.

Through our Counseling Services, we not only provided grief counseling to more than 700 people nationwide via the ASPCA Pet Loss Hotline and the Internet, but also supported the ASPCA commitment to educating professionals and the general public on the seriousness of animal abuse through Family VISION training programs at the NYC Department of Health, Safe Horizons Victim Services, the NYS Office for the Prevention of domestic violence and the Benjamin Cardozo School of Law. The New York City Family VISION program is designed to highlight the link between animal abuse and family violence by bringing together animal welfare, law enforcement, and human service organizations, and by providing temporary foster care for the companion animals of victims of domestic violence, helps children and their pets stay together if the child is in foster care, and offers training for forensic psychology students on the needs of companion animals.

**American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
Form 990 - Return of Organization Exempt From Income Tax - 2002**

Part III, Statement 1 - Program Service Accomplishments

d - Communications (\$8,180,175)

The Media Relations and Advertising, Public Information and Communications departments give the ASPCA the vital exposure via television, radio, print media and the Internet, that it needs to provide valuable information to the public

In 2002, donations were received of artwork for and placement of bus-side advertising that promoted a pet adoption message nationwide. In addition, donated media resources were received for a nationwide pet emergency preparedness campaign, which included a television PSA and a print ad featuring Kim Cattrall. We received PSA print placements from five well-known publications, and television PSA airtime on major national cable stations. These donated media resources were valued at over \$4.6 million.

The Public Information department acts as the go-to information source for the ASPCA's programs and services - and anything else related to animal welfare and animal care. In 2002, the department implemented a database system that provides an organized understanding of the public's animal-related issues and concerns. Through this carefully designed program, each and every inquiry and/or comment is recorded to provide a geographical breakdown of animal related concerns on the public's mind. In 2002, the department fielded and resolved more than 500 e-mails, 250 calls and some 100 letters each week.

The ASPCA's website, aspca.org, was redesigned and upgraded in 2002. The site is now an electronic hub of up-to-date information on every conceivable animal-welfare subject, from pet nutrition to animal legislation, and reaches millions of web surfers around the world. The highly creative Animaland website was expanded and improved in 2002 as it continued to educate an ever increasing number of children about animals.

The Communications department continued its dedication to the quarterly publication of *Animal Watch* magazine in 2002, as it won awards for editorial excellence and best redesign at the 2002 Folio Show.

e - Animal Placement and Behavior Training (\$3,418,311)

The ASPCA's local adoption services continue to make the New York metro area a better place for companion animals, adopting out close to 1,700 animals in 2002. Through the ASPCA's partnership with Petfinder.com, the nation's leading online animal adoption service, hundreds of thousands of cats, dogs and other companion animals nationwide found new and caring homes.

The ASPCA Behavioral Center continued the difficult but rewarding job of doing everything possible to give every animal that comes through the ASPCA's doors the best chance possible for adoption. In 2002, the department evaluated some 363 shelter animals, taught 245 dog-training classes, and completed 77 behavior appointments. The staff also answered more than 6,500 animal behavior related phone calls and e-mails, and also worked with outside trainers as part of a Behavioral Foster program designed to help with special-needs dogs.

**American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
Form 990 - Return of Organization Exempt From Income Tax - 2002**

Part III, Statement 1 - Program Service Accomplishments

f - Humane Law Enforcement (\$1,875,427)

In 2001, the ASPCA's Humane Law Enforcement (HLE) department became one of the most visible animal enforcement units in the world with the inception of *Animal Precinct*, one of the most popular shows on cable television. In 2002, the audiences have grown dramatically, as the show enters its third season. *Animal Precinct* highlights the day-to-day experiences of the men and women "behind the badge" and their heroic response to the mistreatment of animals. In 2002, ASPCA Humane Law Enforcement agents made 66 arrests, initiated 3,636 cruelty investigations, seized 212 animals pursuant to cruelty investigations, answered some 45,000 phone inquires, responded to approximately 10,000 e-mails and conducted training seminars in Virginia, Michigan and Oregon.

g - Government Affairs and Public Policy (\$1,121,500)

Much of the ASPCA's ability to bring the perpetrators of animal cruelty to justice depends on the success that the Government Affairs department has in its efforts to influence legislators in New York State and around the country to toughen animal cruelty laws. Some of the department's work in 2002 includes

Federal

- Implementation of the pets-in-housing law for tenants of all federally assisted housing

State

- New York Passage of the dog/cat/fur/flesh ban, Funding in the state budget to implement the pet dealer licensing law (passed in 2001), Defeated the peace officer bill that would have limited ASPCA law enforcement capabilities
- Florida Defeated bill to authorize slot machines at greyhound racetracks, Ballot initiative passed banning gestation crates for pigs
- New Jersey Pushed for passage of legislation to enforce the current prohibition on the appointment of animal control officers convicted of animal cruelty, Testified at hearings in both houses to ban veal crates
- Maryland Assisted passage of veterinary immunity bill to report animal cruelty
- Massachusetts Served as a coalition member of the anti-circus ad and legislative campaign
- Illinois Passed amendments to the Humane Care for Animal's Act, Passed depiction of anti-cruelty ban, Issuance of pet-friendly license plates, Passed bestiality ban, Appointed to dog fighting task force, Taped "In The Line Of Duty" for law enforcement training nationwide
- Missouri Passed bestiality ban, Passed pet friendly license plate, Defeated legislation banning photographing at animal facilities
- Indiana Passed amendments to animal fighting bill to enhance enforcement, Passed felony animal cruelty
- California Passed ordinance in Huntington Beach to ban live exotic animal acts
- Oklahoma Passed ballot initiative banning cock fighting
- Georgia Passed ballot initiative for license plates to fund low cost spay/neuter programs
- Arizona Defeated ballot initiative to expand gambling at greyhound racetracks

American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
Form 990 - Return of Organization Exempt From Income Tax - 2002

Statement 2: Schedule - Gain on Sale of Publicly Traded Securities - Line 8

Gross Sales Proceeds		3,563,118	
Original Cost	3,983,183		Line 8a
Sales Expenses	<u>58,757</u>		
Total Cost and Sales Expenses		<u>4,041,940</u>	Line 8b
Net Loss		<u><u>(478,822)</u></u>	Lines 8c & d

Statement 3: Special Fundraising Events - Line 9

<u>Description</u>	<u>Gross Receipts</u>	<u>Direct Expenses</u>	<u>Gross Income</u>
Bergh Ball	517,050	81,292	435,758
Broadway Event	21,645	5,000	16,645
Humane Awards Luncheon	94,765	76,179	18,586
Young Friends Benefit	43,675	26,765	16,910
Other Events	17,194	8,881	8,312
Totals	<u>694,329</u>	<u>198,117</u>	<u>496,212</u>
Less contributions included in Line 1a	<u>(242,275)</u>		<u>(242,275)</u>
	<u><u>452,054</u></u>	<u><u>198,117</u></u>	<u><u>253,937</u></u>
	Gross Revenue to Line 9a	Direct Expenses to Line 9b	Net Income to Line 9c

Statement 4: Other Changes in Net Assets - Line 20

Unrealized losses on investment securities	(4,142,694)
Reductions in interests in perpetual trusts	(786,528)
Minimum accrued Pension Plan liability	<u>(1,988,129)</u>
Total Other Changes in Net Assets	<u><u>(6,917,351)</u></u>

American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
Form 990 - Return of Organization Exempt From Income Tax - 2002
Statement 5: Schedule of Cash and Non-Cash Grants - Line 22

Page 1 of 4

NON-CASH DONATIONS

Humane Education- Special Projects

donated to various schools

In 2002, the ASPCA produced and distributed 12,680 English and Spanish language curriculum materials of "I Love Animals", "Yo Quiero a los Animales", "Sharing the World with Animals", and "Compartiendo el Mundo con los Animales" to 3,745 elementary schools in Philadelphia, PA (375), New York, NY (1,321), New Orleans, LA (147), San Antonio, TX (322), Tucson, AZ (195), San Diego, CA (235) and Puerto Rico (1,150) Each curriculum promotes the development of humane attitudes among children grades K through 6 The cost of these kits were \$43,727 (\$17,771 expensed in 2001) If purchased individually, the booklets would have a fair market (retail) value of \$126,167 \$25,956

In 2002, over 6,500 copies of "Sharing the World with Animals" were printed for distribution to grades 3 to 5 in 2003 at a cost of \$10,000 10,000

In 2002, the ASPCA produced and distributed 2,975 "Help Wanted" flyers to 85 schools in the New York City area grades K-3 The "Help Wanted" flyers inform children about all the different and exciting careers with animals The cost of this development was \$4,100 4,100

Donation of Digital Cameras

The ASPCA purchased and donated approximately 255 digital cameras to various animal shelters across the country that chose to participate in The Petfinder.com internet "Cyber Shelter" This website enables people to view animals available for adoption at shelters nationwide The cost and fair value of these donated cameras was \$40,030 40,030

Total non-cash donations \$80,086

CASH GRANTS Cash grants were awarded to the following organizations to assist the ASPCA with its mission of alleviating fear, pain, cruelty and suffering in animals through scientific research, development and maintenance of shelters and animal care facilities, and the promotion of measures for developing the general appreciation and practice of humanity to and kind treatment of animals

<u>Name</u>	<u>Address</u>	<u>Amount</u>
Delta Society	Renton, WA	58,876
Good Dog Foundation	Brooklyn, NY	50,000
Chimp Haven, Inc	San Antonio, TX	25,000
Oklahoma Coalition against Cockfighting	Oklahoma City, OK	25,000
Neighborhood Cats, Inc	New York, NY	22,000
John Hopkins University	Baltimore, MD	21,500
Chicago Animal Care and Control	Chicago, IL	20,000
Citizens for a Humane Arkansas	Alexander, AR	20,000
Humane Society of Bexar County	San Antonio, TX	20,000
Michigan Humane Society	Southfield, MI	20,000
Nashville Humane Association	Nashville, TN	20,000
Pets in Need	Redwood City, CA	20,000
Potter League for Animals	Providence, RI	20,000
Pound Pals	St Louis, MO	20,000
San Francisco SPCA	San Francisco, CA	20,000
SPCA Serving Erie County	Tonawanda, NY	20,000
United Pegasus Foundation	Arcadia, CA	20,000
Valley Humane Society	Pleasanton, CA	20,000
Center for Animal Care and Control	New York, NY	17,477

American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
Form 990 - Return of Organization Exempt From Income Tax - 2002
Statement 5: Schedule of Cash and Non-Cash Grants - Line 22
Page 2 of 4

<u>Name</u>	<u>Address</u>	<u>Amount</u>
Alternatives Congress Trust, Inc	Gaithersburg, MD	15,000
Kansas Humane Society	Wichita, KS	15,000
Champaign County Humane Society	Urbana, IL	13,000
International Society for the Protection of Mustangs & Burros	Lantry, SD	12,000
Humane Society of Louisiana	New Orleans, LA	11,500
Animal Rescue League of Iowa, Inc	Des Moines, IA	11,000
Greater Birmingham Humane Society	Birmingham, AL	11,000
Hawaiian Humane Society	Honolulu, HI	11,000
Anchorage Animal Control Center	Anchorage, AK	10,000
Animal Rescue League-Western Pennsylvania	Pittsburgh, PA	10,000
Greenville Humane Society	Greenville, SC	10,000
Helen Woodward Animal Center	Rancho Santa Fe, CA	10,000
Houston Humane Society	Houston, TX	10,000
Humane Society of North Pinellas	Clearwater, FL	10,000
Humane Society of Sedona	Sedona, AZ	10,000
Lexington Humane Society	Lexington, KY	10,000
Memphis Humane Society	Memphis, TN	10,000
National Council on Pet Population Study and Policy	Manasquan, NJ	10,000
New York Horse Rescue	Manorville, NY	10,000
Operation Kindness	Carrollton, TX	10,000
Providence Animal Rescue League	Providence, RI	10,000
Spokane County Animal Shelter	Spokane, WA	10,000
St Hubert's Animal Welfare Center	Madison, NJ	10,000
Toledo Area Humane Society	Toledo, OH	10,000
University of Illinois - College of Veterinary Medicine	Urbana, IL	10,000
Wisconsin Humane Society	Milwaukee, WI	10,000
Least Resistance Training Concept	Knightsen, CA	8,100
Spay-Neuter Assistance Program	Houston, TX	7,500
Cobb County Animal Control	Manetta, GA	7,000
Center for Captive Chimpanzee Care	Fort Pierce, FL	6,000
American Humane Association	Englewood, CO	5,000
Animal Cruelty Task Force of Southern Arizona	Tucson, AZ	5,000
Animal Rescue Foundation	Tucson, AZ	5,000
Arizona Greyhound Protection Alliance	Tempe, AZ	5,000
Days End Farm Horse Rescue	Lisbon, MD	5,000
Fundacion de Proteccion Animal in Loja, Ecuador	North Arlington, NJ	5,000
H O R S E of Connecticut	Washington, CT	5,000
House Rabbit Society	Richmond, CA	5,000
Humane Society of Tampa Bay	Tampa, FL	5,000
Humane Society of Willamette Valley	Salem, OR	5,000
Illinois Federation of Humane Societies	Peoria, IL	5,000
Mainline Rescue, inc	Wayne, PA	5,000
New York State Humane Association	Kingston, NY	5,000
No More Homeless Pets	Gainesville, FL	5,000
Oklahoma City Animal Welfare Division	Oklahoma City, OK	5,000
Operation Catnip of Gainesville	Gainesville, FL	5,000
PawPals, Inc	Quincy, IL	5,000
PR-PAWS	Aguadilla, Puerto Rico	5,000
Roundout Valley Kennels	Accord, NY	5,000
Seal Beach Animal Care Center	Seal Beach, CA	5,000
Seattle Animal Control	Seattle, WA	5,000
Sn Lanka Wildlife Conversation Society	Nutley, NJ	5,000
Texas Agriculture Experiment Station	College Station, TX	5,000
Ulster County SPCA	Kingston, NY	5,000
Wings for Greyhounds	Sedona, AZ	5,000
Animal Welfare Federation of New Jersey	Glassboro, NJ	4,500

American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
Form 990 - Return of Organization Exempt From Income Tax - 2002
Statement 5: Schedule of Cash and Non-Cash Grants - Line 22

Page 3 of 4

<u>Name</u>	<u>Address</u>	<u>Amount</u>
City Critters, Inc	New York, NY	4,500
Animal Coalition of Tampa Bay	Tampa, FL	4,000
Society for Animal Welfare Administrators	Denver, CO	4,000
Animal News Center	New York, NY	3,500
Greyhound Support in KC	Gladstone, MO	3,500
Animal Care Conference	San Clemente, CA	3,450
Bobby and The Strays	Ozone Park, NY	3,000
Camp Papeeo Kids Training Strays	Palmyra, MO	3,000
Federated Humane Societies of Pennsylvania	Chambersburg, PA	3,000
Give A Dog A Bone	San Francisco, CA	3,000
Greyhound Gang	Kanab, UT	3,000
Pet Savers Foundations	Port Washington, NY	3,000
Rescued Racers	St Louis, MO	3,000
Pluto Rescue	Staten Island, NY	2,898
Brooklyn Animal Resource Coalition	Brooklyn, NY	2,763
Animal Concern and Education	Lake Charles, LA	2,500
Ansonia Veterinary Center	New York, NY	2,500
Green Chimneys	Brewster, NY	2,500
Halifax Humane Society	Daytona Beach, FL	2,500
Hudson Valley Humane Society Pet Therapy Program	Spring Valley, NY	2,500
Richmond SPCA	Richmond, VA	2,500
SPCA of the Triad, Inc	Greensboro, NC	2,500
Washington Humane Society	Washington, DC	2,500
West Milford Animal Shelter Society	West Milford, NJ	2,500
For the Love of Animals	Nyack, NY	2,050
A Lifeline for Animals, Inc	Plainfield, NJ	2,000
Alaska SPCA	Anchorage, AK	2,000
Animal Population Control Program	Hartford, CT	2,000
Ark Animal Center	Cherryfield, ME	2,000
Bartholomew County Humane Society	Columbus, IN	2,000
Bay Area Humane Society	Green Bay, WI	2,000
Bridgeport Cat Project	Trumbull, CT	2,000
Caring for Creatures	Palmyra, VA	2,000
Davis County Animal Control	Fruit Heights, UT	2,000
Delaware Humane Association	Wilmington, DE	2,000
Friends of Rockland Shelter Animals	New City, New York	2,000
Greyhound Rescue of New England, Inc	Meudon, MA	2,000
Humane Association of Wilcon County	Lebanon, TN	2,000
Humane Education Guidebook	Lutherville Timonium, MD	2,000
Humane Society at Lolly Pop Farm	Fair Port, NY	2,000
Humane Society of Cascade County	Great Falls, MT	2,000
Humane Society of New Braunfels	New Braunfels, TX	2,000
Lewis and Clark Humane Society	Helena, MT	2,000
Massachusetts Animal Coalition	Bolton, MA	2,000
Metro East Humane Society	Edwardsville, IL	2,000
Sheltering Tree Animals Rescue Society	Lawton, OK	2,000
Small Paws Rescue, Inc	Tulsa, OK	2,000
Southwestern Animal Care & Control Association	Columbus, GA	2,000
SPAY USA	Stratford, CT	2,000
SPCA of Pinellas County	Largo, FL	2,000
Upper Cumberland Humane Society	Hendersonville, TN	2,000
Urbana Park District Dog Park Committee	Urbana, IL	2,000
Virginia Federation of Humane Societies	Harrisonburg, VA	2,000
White River Humane Society	Bedford, IN	2,000
Wisconsin Federated Humane Societies, Inc	Delavan, WI	2,000
Homeward Bound Greyhound, Inc	Naples, FL	1,626

American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
Form 990 - Return of Organization Exempt From Income Tax - 2002
Statement 5: Schedule of Cash and Non-Cash Grants - Line 22
Page 4 of 4

<u>Name</u>	<u>Address</u>	<u>Amount</u>
Operation Greyhound	El Cajon, CA	1,600
Animal Control Association of Tennessee	Murfreesboro, TN	1,500
Danbury Animal Welfare Society	Danbury, CT	1,500
GPA/Hounds of the Heartland	Edmond, OK	1,500
Hell's Kitchen Rescue	New York, NY	1,500
Humane Society for Southwest Washington	Vancouver, WA	1,500
Humane Society of The U S	Washington, DC	1,500
Texas Federation of Humane Societies	Manchaca, TX	1,500
All Pets Animal Hospital	Staten Island, NY	1,460
Dogbooties Com	Duluth, MN	1,424
Texas Animal Control Association	Abilene, TX	1,250
National Greyhound Adoption Program	Philadelphia, PA	1,162
Buchanan County Humane Society	Grundy, VA	1,050
Adirondack Humane Society	Plattsburgh, NY	1,000
Alabama Animal Control Association	Gadsden, AL	1,000
Alley Cat Rescue	Mt Rainer, MD	1,000
Animal Aid of the Vermillion Parsh Area	Abbeville, CA	1,000
Animal Behavior Society	Bloomington, IN	1,000
Animal Humane Society	Minneapolis, MN	1,000
Animal Protective Foundation	Scotia, NY	1,000
Animal Rescue League of Boston	Boston, MA	1,000
Animal Rescue League of El Paso, Inc	El Paso, TX	1,000
Arkansas State Animal Control	Jonesboro, AR	1,000
Association of Certified Cruelty Investigators	Round Rock, TX	1,000
Association of Pet Dog Trainers	Mt Laurel, NJ	1,000
Canadian Association of Professional Pet Dog Trainers	Creemore, Ontano, Canada	1,000
Certification Council for Pet Dog Trainers	Norwalk, CT	1,000
Cocheco Valley Humane Society	Dover, NH	1,000
County of Orange Animal Care Services	Orange, CA	1,000
Cumberland County SPCA	Vineland, NJ	1,000
Dodge County Humane Society	Freemont, NE	1,000
Equine Protection on North Amerca	Epping, NH	1,000
Fayette County Animal Rescue	Rossville, TN	1,000
Flonda Animal Control Association	Tampa, FL	1,000
Georgia Animal Control Association	Conyers, Georgia	1,000
Greyhound Network News	Phoenix, AZ	1,000
HEART	New Rochelle, NY	1,000
Ibena Humane Society	New Iberia, CA	1,000
IL-MO Rescue	Belleville, IL	1,000
Michigan Purebred Dog Rescue Alliance	Dexter, MI	1,000
Montana Animal Care Association	Helena, MT	1,000
New England Federation of Humane Societies	Barrington, RI	1,000
North Carolina Animal Rabies Central Association	Statesville, NC	1,000
Quincy Humane Society	Quincy, IL	1,000
Save A Cat League, Inc	New York, NY	1,000
Southern Animal Foundation	New Orleans, LA	1,000
Spay Neuter NOW	Hammond, NY	1,000
Villalobos Rescue Center	Agua Dulce, CA	1,000
Virginia Animal Control Association	Norfolk, VA	1,000
Animal Sciences Educational Stipends (14 Individuals)		15,750
Misc Grants under \$1,000 each		27,032
	Total cash grants	\$1,130,468
	Total cash and non-cash grants	\$1,210,554

American Society for the Prevention of Cruelty to Animals

Federal Employer Identification Number 13-1623829

Form 990 - Return of Organization Exempt From Income Tax - 2002

**Statement 6: Schedule of Land, Building, Equipment and Accumulated
Depreciation (Line 57), and Depreciation Expense (Line 42)**

<u>Description</u>	<u>Cost</u>	<u>Depreciation Expense</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>
Land	5,850,500			5,850,500
Building	14,761,877	337,658	3,532,154	11,229,723
Fixtures	1,727,920	115,605	544,560	1,183,360
Furniture & Equipment	3,883,404	566,243	2,521,784	1,361,620
Automobiles	760,462	162,357	568,788	191,674
Sub-Totals	<u>26,984,163</u>	<u>1,181,863</u>	<u>7,167,286</u>	<u>19,816,877</u>
Included in rental expenses (Line 6b)		(65,775)		
Depreciation (Line 42)		<u>1,116,088</u>		

Statement 7: Schedule of Investments in Securities - Line 54

<u>Description</u>	<u>Market Value at December 31</u>	
	<u>2001</u>	<u>2002</u>
Equity Investments	8,850,305	6,668,084
U S Gov't & Corporate Bonds	1,522,641	1,214,882
Mutual Funds	11,941,016	11,963,505
Total	<u>22,313,962</u>	<u>19,846,471</u>

American Society for the Prevention of Cruelty to Animals
Federal Employer Identification Number 13-1623829
2002 Form 990 - Return of Organization Exempt From Income Tax - Part V
Statement 8: Members of Board of Directors

<u>Name and Address</u>	<u>Title & Time Devoted</u>	<u>Total 2002 Compensation</u>	<u>Contributions to Employee Benefit Plans</u>	<u>Expense Acct and other Allowances</u>
Steven M Elkman	Chairman	None	None	None
James W Gerard	Vice Chairman and Treasurer	None	None	None
Wendy H Carhart	Vice Chairman and Secretary	None	None	None
Hoyle C Jones	Vice Chairman	None	None	None
Linda Lloyd Lambert	Vice Chairman	None	None	None
Marsha Reines Perelman	Vice Chairman	None	None	None
William Secord	Vice Chairman	None	None	None
Penelope Ayers	Director *	None	None	None
Alexandra G Bishop	Director	None	None	None
J Elizabeth Bradham	Director	None	None	None
Reenie Brown	Director	None	None	None
George F Clements, Jr	Director **	None	None	None
Patncia Crawford	Director *	None	None	None
Fred Drasner	Director	None	None	None
Jonathan D Farkas	Director	None	None	None
Edwin M Hershey	Director **	None	None	None
Alan Kelly	Director **	None	None	None
Franklin Maisano	Director	None	None	None
William Morrison Matthews	Director	None	None	None
Gurdon H Metz	Director	None	None	None
James L Nederlander	Director	None	None	None
John M B O'Connor	Director	None	None	None
W Stewart Pinkerton	Director **	None	None	None
Uring I Searle	Director	None	None	None
Richard Silverman	Director	None	None	None
Fredenck W Wagner III	Director **	None	None	None
Cathy Wallach	Director *	None	None	None
Jeanne W Waller	Director **	None	None	None

The above unpaid directors provided guidance to the Society in various ways to the extent necessary

*Their address is 424 East 92nd Street
New York, NY 10128*

* New in 2002
** Resigned in 2002

Statement 9 : 2002 FORM 990 - Part VIII

Relationship of Activities to the Accomplishment of Exempt Purposes

The program fees reported in Column (E), Part VII, Page 6 of Form 990 contribute importantly to the accomplishment of the ASPCA's exempt purpose in fulfilling its mission to prevent cruelty and alleviate fear, pain, and suffering in animals as follows

Part VII

Line No.

- 93a Our animal hospital and mobile clinics provide veterinary care for sick, injured and abused animals and perform spay and neuter operations to prevent pet overpopulation which leads to animal suffering
- 93b The ASPCA Animal Poison Control Center is a 24 hour, 365 day a year emergency telephone hotline continuously staffed by veterinarians trained in animal toxicology to alleviate suffering and save animals lives The fees charged partially cover a substantial technological investment in this program
- 93c Fees charged for our animal placement program cover a small portion of the costs of housing, feeding, medical care and humane supervision of companion animals until they are adopted into good homes
- 93d Fees cover a portion of the costs of hundreds of companion animal behavior training classes in support of responsible pet ownership, and specialized behavior therapy for troubled animals to make them more adoptable
- 93e Fees for educational materials cover a small part of the cost of developing and producing a wide variety of humane educational materials for use by educators, animal shelters, children and parents

American Society for the Prevention of Cruelty to Animals

Federal Employer Identification Number 13-1623829

Form 990 - Return of Organization Exempt From Income Tax - 2002

Statement 10: List of States Receiving Form 990 - Line 90

Alabama	Indiana	New Hampshire	Rhode Island
Alaska	Kansas	New Jersey	South Carolina
Arizona	Kentucky	New Mexico	Tennessee
Arkansas	Louisiana	New York	Utah
California	Maine	North Carolina	Virginia
Colorado	Maryland	North Dakota	Washington
Connecticut	Massachusetts	Ohio	West Virginia
Florida	Michigan	Oklahoma	Wisconsin
Georgia	Minnesota	Oregon	
Illinois	Mississippi	Pennsylvania	

BY-LAWS
OF
THE AMERICAN SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS (1)*

ARTICLE I

Origins and Purposes

1 The American Society for the Prevention of Cruelty to Animals ("ASPCA"), the first humane society in America, was incorporated in 1866 by a special Act of the New York State Legislature. The ASPCA's purpose, as stated by its founder, Henry Bergh, is "to provide effective means for the prevention of cruelty to animals throughout the United States. We further endeavor, throughout the United States, to alleviate the pain, fear and suffering of animals whatever the cause.

2 The ASPCA accomplishes these purposes through a professional and volunteer staff by providing a broad range of programs to alleviate the immediate effects of injury and mistreatment of animals, and by working to prevent additional cruelties in the future. Hospitals, clinics and animal shelters provide direct and immediate care to animals. Adoption and foster care programs provide new homes for companion animals. Throughout New York State humane law enforcement agents investigate and apprehend individuals suspected of animal mistreatment. Educational and legislative activities provide opportunities to ensure that all animals regardless of species will continue to receive appropriate care and treatment in the future.

ARTICLE II

Members

1 The ASPCA shall have two categories of members: Executive Members and Members.

(a) Executive Members shall consist of (1) those persons who are serving as members of the Board of Directors and (2) those persons who have previously served as Chairman of the Board and who are not serving as members of the Board. Only Executive Members shall have full voting rights. Executive Members shall make such annual contributions or pay such annual dues as may be established from time to time by the Board, and in so doing shall also be Members. (8)

The Notes and footnote numbers referring to them do not form any part of the By-Laws. They are entirely supplied by the ASPCA General Counsel as Editor.

(b) Members shall consist of one or more categories such as life, patron, supporting, junior and/or such other categories or designations as may be established from time to time by the Board. Members shall make such annual contributions or pay such annual or life dues as may be established from time to time by the Board.

2 For the purpose of determining executive members entitled to vote at any meeting or any adjournment thereof, or to express consent to or dissent from any proposal without a meeting, or for the purpose of determining members entitled to receive a distribution or the allotment of any rights, or for the purpose of any other action by the members, the board of directors may fix, in advance, a date as the record date for any such determination of members. Such record date shall not be more than fifty nor less than ten days before the date of such meeting.

ARTICLE III

Board of Directors

1 The ASPCA shall be managed by its Board of Directors.

2 The Board of Directors shall be composed of not less than twelve nor more than twenty-eight members. The Directors shall have the power to increase or decrease, their own number within the limits above specified by resolution adopted by a majority of the entire Board. Until any such action by the Board, the number of Directors constituting the whole Board shall be twenty-one.

3 For the purpose of staggering their terms of office, the Directors shall be divided into three classes as nearly equal in number as may be possible and the term of office of the several classes shall expire in successive years.

4 Directors shall be elected for three year terms, or for such shorter terms as are designated by the Board in order to maintain the near equality of class size, and shall hold office until the expiration of the term for which elected and until the election and qualification of a successor. No decrease in the number of Directors shall shorten the term of any incumbent Director. (7)

5 Vacancies on the Board resulting from an increase in the number of or resulting from death, resignation, removal or incapacity may be filled upon nomination -by the Nominating Committee and by vote of a majority of the Directors then in office. Any Director so elected shall hold office until the next Annual Meeting of Executive Members and until the election of a successor. (3)

6 Any Director absent from three consecutive Board meetings may, unless excused by the Board, be removed by vote of a simple majority of those present, a quorum being present, and such removal shall be placed on the Agenda of the fourth consecutive meeting.

7 Any Director may be removed for other cause by the vote of a majority of the entire Board

8 Directors shall serve as such without compensation

9 The Board may from time to time designate from among former Directors and other persons interested in the ASPCA's activities one or more Honorary or Emeritus Directors, who may be invited to attend meetings of the Board and who shall be available to the ASPCA for consultation and advice. Former Chairmen are invited to attend all meetings of the Board and may participate in Board deliberations, but, like Honorary and Emeritus Directors, shall not have voting rights or other privileges, duties, obligations or responsibilities of duly elected Directors

ARTICLE IV

Nominating Committee

1 Nominations for members of the Board of Directors shall be made by a Nominating Committee to be composed of five (5) members chosen by the Board of Directors. Persons elected to the Nominating Committee are required to be members of the ASPCA

2 One (1) member of the Nominating Committee shall be elected by the Board of Directors at each Annual Meeting of the Board of Directors, to serve for a two year term, which may not be extended nor may the member be re-elected for additional successive terms. For the purpose of staggering their term of office, said members of the Nominating Committee shall be divided into two (2) classes, are not required to be members of the Board of Directors, and said term of office shall expire in successive years at each Annual Meeting of the Board of Directors of the ASPCA

3 Three (3) members of the Nominating Committee shall be members of the Board of Directors elected by the Board of Directors at its Annual Meeting to serve for a term of three years, and may serve for up to three consecutive terms. For the purpose of staggering their terms of office, said members of the Nominating Committee shall be divided into three (3) classes and the term of office shall expire in successive years at each Annual Meeting of the Board of Directors of the ASPCA

4 The Nominating Committee shall elect a Chairman of said committee. To qualify for the position of the Chairman of the Nominating Committee, the applicant must serve as a Member of the Nominating Committee for a three (3) year term

5 Each member of the Nominating Committee may vote by proxy on candidates for nominations to the Board of Directors. In the event of a deadlock in the Nominating Committee with respect to the selection of a candidate for nomination to the Board of Directors, this deadlock shall be decided by a majority vote of the Board of Directors

6 The Nominating Committee shall also report by no later than the regularly scheduled meeting of the Board of Directors that is held in the month prior to the Annual Meeting of Members, the nominations which it intends to submit to the next Annual Meeting of the Board for all officers and for members of the Nominating Committee to succeed any member of the Nominating Committee whose term expires at the next Annual Meeting of the Board

7 At the regularly scheduled annual meeting of the Executive Members, the Nominating Committee shall submit to the Executive Members its nominations for candidates to fill any vacancies on the Board of Directors. The number of candidates so nominated may exceed the number of vacancies, provided, that the number of candidates nominated shall not exceed the maximum number of members of the Board of Directors then permitted by Article 3, section 2 of these by-laws. Following the Nominating Committee's submission of its nominations for candidates to fill vacancies on the Board of Directors, the Executive Members shall proceed to vote on the election of such nominated candidates as provided in these by-laws.

8 Prior to the date of the Annual Meeting of the Executive Members, the Nominating Committee shall inform the Executive Committee of the Board of Directors of its proposed nominees for election to the Board of Directors. The Executive Committee of the Board of Directors shall not have approval or voting rights with respect to the Nominating Committee's choices, but the Nominating Committee shall consider in good faith the Executive Committee's comments and suggestions concerning any Board of Director nominees.

9 Any member of the ASPCA shall have the right to suggest for consideration by the Nominating Committee other members to serve on the Nominating Committee or candidates for nomination to the Board of Directors and all members are encouraged to do so. The names and biographical information of any proposed nominees must be provided in writing to the Nominating Committee no later than January 31 of each year so that the Nominating Committee may have sufficient opportunity to review and consider the candidates' qualifications for the next Annual Meeting and all such proposed nominees shall be considered by the Nominating Committee.

10 Vacancies occurring on the Nominating Committee may be filled for the unexpired balance of the term by the Board of Directors as soon as practical after the vacancy occurs. Vacancies occurring by reason of expansion of the size of the Nominating Committee shall, to the extent practical, be filled for terms of less than three years so as to maintain the equality of class size.

ARTICLE V

Executive Committee and Other Committees and Boards

1 The Board of Directors by resolution adopted by a majority of the entire Board may designate from among its members an Executive Committee consisting of three or more Directors. The Executive Committee shall have the authority of the Board, except that it shall not have authority as to the following matters: (a) the filling of vacancies on the Board or on the Nominating or Executive Committees, (b) the amendment or repeal of the By-Laws or the adoption of new By-Laws, (c) the adoption of the annual operating budget for the ASPCA, (d) the amendment or repeal of any resolution of the Board which by its terms shall not be so amendable or repealable, (e) submitting to members any action requiring members' approval, and (f) any other matters prohibited to Executive Committees by law. The Board may designate one or more Directors as alternate members of the Executive Committee, who may replace any absent members at any meeting of such Committee.

2 The Board of Directors may by resolution create The ASPCA National Advisory Board to be composed of members of the ASPCA found to be of good character and having

special ment and expertise If said Advisory Board is created, the Board of Directors may determine the number of mem2rs, choose the members from among persons nominated by the Chairman for three-year terms, except that persons selected to fill vacancies shall serve the unexpired balance of the terms to which they are selected, generally provide by resolution for its operation and dissolve it at any time Said Advisory Board may divide its membership into regional advisory boards not fewer than eleven in number, and shall meet at least once per year in person or by proxy and advise the officers, Board of Directors and staff on issues they deem appropriate or on which their advice is requested, but they shall not issue public statements for the ASPCA or Advisory Board without the approval of the Chairman, the President or the Board of Directors

3 The Board of Directors may create such other committees as it may deem desirable The members of such committees shall be appointed by the Chairman with the consent of the Board Committees shall be limited to the powers specifically delegated to them by the Board and in no case shall have the power of the Executive Committee

ARTICLE VI

Officers

1 At its Annual Meeting, the Board of Directors shall elect from its number a Chairman, one or more Vice Chairmen, a Secretary and a Treasurer From time to time the Board may designate such other officers and assistants, none of whom need be members of the Board, as it may determine From time to time the Board may also designate a Vice Chairman as First Vice Chairman and designate Vice Chairmen for particular areas of operation, but no such designation shall limit the scope of their positions Any two or more offices may be held by the same person, except the offices of Chairman and Secretary

2 Each officer shall hold office for the term of one year and until the election and qualification of a successor

3 The Chairman shall preside at all meetings of the Members, of the Executive Members and of the Board and shall be the Chief Executive Officer of the ASPCA The other officers shall each have such powers as generally pertain to their respective offices as well as such powers and duties as from time to time may be conferred by the Board of Directors The Chairman may designate the Society's General Counsel as its Parliamentarian

4 The ASPCA shall employ a President who may also be its chief administrative and operations officer The President shall be appointed by and shall serve at the pleasure of and at the compensation fixed by the Chairman with the advice and consent of the Board of Directors He may attend meetings of the Board and of all committees except the Nominating Committee, except when specifically excused He shall perform such other additional duties as may be requested of him by the Chairman of the Board or the Board The ASPCA shall have such other paid executives and staff as may from time to time be appointed by the President consistent with annual budgets approved by the Board

5 The Chairman and Treasurer shall on behalf of the Board of Directors present to the Annual Meeting of the members of the ASPCA a report certified by an independent firm of

certified public accountants selected by the Board showing in appropriate detail the following (a) the assets and liabilities, including trust funds, of the ASPCA as of the end of the immediately preceding fiscal year, (b) the principal changes in assets and liabilities, including trust funds, during said fiscal year, (c) the revenue or receipts of the ASPCA, both unrestricted and restricted, during said fiscal year, (d) the expenses or disbursements of the ASPCA, for both general and restricted purposes, during said fiscal year, and (e) the number of members of the ASPCA as of the date of the report together with a statement of increase or decrease in such number during said fiscal period and a statement of the place where the names and places of residence of the current members may be found Such annual report of the Board of Directors shall be filed with the records of the ASPCA and either a copy or an abstract thereof entered into the minutes of the said annual meetings

6 Any officer may be removed by a two-thirds majority of the entire Board with or without cause

ARTICLE VI

Meetings

1 The Annual Meeting of the Members for the transaction of such business as may properly come before the meeting shall be held between the first day of April and the thirty-first day of October at such time and place as may be determined by the Board of Directors, or in the absence of such determination by the Board, by the Chairman, (4)

2 The Annual Meeting of the Members shall be held on notice given to each Executive Member and Member by either (a) first class mail, in which case it shall be given not less than ten nor more than fifty days before the date of the meeting, or (b) any other class of mail, in which case it shall be given not less than thirty nor more than sixty days before the date of the meeting The Board may fix, in advance, a date as the record date for the purpose of determining the Executive Members and Members entitled to receive notice of the Annual Meeting Such record date shall not be more than fifty nor less than ten days before the date of the meeting

3 At the Annual Meeting of the Members of the ASPCA, one hundred members over the age of eighteen who contribute or pay dues annually amounting to not less than \$20 00 or who are life members or one-tenth of the total number of such members, whichever is less, present in person or by proxy, shall be a quorum for the transaction of business, but a lesser number may adjourn to a certain day

4 The Annual Meeting of the Executive Members of the ASPCA for the election of members of the Board of Directors and for such other business that may properly come before the meeting shall be held during the first week of April Notice of the Annual Meeting of the Executive Members shall be given to the Executive Members not less than ten nor more than fifty days before such meeting Special meetings of the Executive Members may be called by the Secretary at the request of the Chairman, or in the absence of the Chairman at the request of a Vice Chairman, stating the object of such meeting, and also shall be so called when requested in writing by ten percent of the Executive Members At all meetings of the Executive Members, a majority thereof present in person or by proxy shall be a quorum for the transaction of business, but a lesser number may adjourn to a certain day

5 The Annual Meeting of the Board of Directors for the election of officers and to choose members of the Nominating Committee and for such other business as may properly come before the meeting shall be held following the Annual Meeting of Executive Members. No notice need be given of such meeting. Other meetings of the Board of Directors shall be held on written notice to each Director mailed (first class, postage prepaid) not less than three nor more than thirty days before the date of the meeting. Notice of a meeting need not be given to any Director who submits a signed waiver of notice whether before or after the meeting, or who attends the meeting without protesting, prior thereto or at its commencement, the lack of notice. A notice, or waiver of notice, need not specify the purpose of any meeting of the Board, unless so required by the By-Laws or by statute.

6 At such times as the total number of Directors fixed by the By-Laws or by resolution is fifteen or less, the quorum for the transaction of business at meetings of the Board of Directors shall be at least one-third of the entire number of Directors. At such times as the total number of Directors fixed by the By-Laws or by resolution is more than fifteen, the quorum shall be at least five members plus one additional member for every ten members (or fraction thereof) in excess of fifteen. At meetings of the Nominating Committee and Executive Committee a quorum shall be one half. At all other committee meetings a quorum shall be one third. No Director may attend or vote by proxy at a meeting of the Board or of a committee.

7 Any action required or permitted to be taken by the Board or any committee thereof may be taken without a meeting if all the members of the Board or the committee consent in writing to the adoption of a resolution authorizing the action. The resolution and the written consents thereto by the members of the Board or committee shall be filed with the minutes of the proceedings of the Board or committee.

8 Except as otherwise provided in the By-Laws or by statute, the act of a majority of those present at a meeting in person or by proxy and eligible to vote, if a quorum is present, shall constitute the act of the meeting.

9 One or more Executive Members or members of the Board or any Committee thereof may participate in a meeting of such body by means of a conference telephone or similar communications equipment allowing all persons participating in the meeting to hear each other at the same time. Participation by such means shall constitute presence in person at a meeting.

10 Subject to applicable law, the certificate of incorporation, these By-Laws and any rules of order of the Society, the parliamentary authority at all meetings shall be Robert's Rules of Order, latest edition approved by The Robert's Rules Association.

ARTICLE VIII

Special Agents

1 Special Agents of the ASPCA shall be appointed from time to time by the Chairman and may be removed by the Chairman at will. The foregoing shall not be construed to limit the authority of the President to set standards of conduct and work rules of the agents and to discipline them. Special Agents shall, in performing their duties as New York State Peace Officers, enforce and be subject to and governed by the existing laws of the State of New York, all other applicable laws and by such rules as may be prescribed and issued by the ASPCA.

2 The appointment of every Special Agent shall be in writing signed by the Chairman or the President under the seal of the ASPCA No member of the Board shall be a Special Agent (5)

3 Special Agents shall receive such salary or pecuniary compensation for their services as such as may from time to time be approved by the Board of Directors or as may be provided for in annual budgets approved by the Board of Directors

4 Only Special Agents may, upon being designated according to law as Special Agents of the ASPCA and specifically assigned to the task of humane law enforcement, make lawful arrests, issue summonses, appearance tickets or similar instruments, seek and obtain warrants, execute warrants and prefer complaints before any court, tribunal or magistrate having jurisdiction, for the violation of any law relating to or affecting the prevention of cruelty to animals and may aid in presenting the law and facts to such court, tribunal or magistrate in any proceeding therein

5 No Special Agent is authorized to incur any debt or pecuniary liability on the part of the ASPCA by his acts or omissions nor shall any, acts or omissions on his part contrary to or in excess of or unauthorized by law of the State of New York be deemed as within the scope of his authority as such Special Agent, or as authorized, sanctioned or ratified by the ASPCA

ARTICLE IX

Badges

All badges of the ASPCA shall be in such form as the Board of Directors may from time to time designate All badges of the ASPCA are to be its property, and are to be worn only by the Special Agents and such other employees as are specifically designated by the Chairman, President or Board of Directors, and during their or its pleasure and under such rules as shall be prescribed

ARTICLE X

Seal

The seal of the ASPCA shall be circular in form and shall have inscribed thereon the name of the ASPCA and the year and state of its organization

ARTICLE X

Fiscal Year

The fiscal year of the ASPCA shall commence on the first day of January of each year

ARTICLE XII

Indemnification

The ASPCA shall indemnify members of the Board of Directors and officers of the ASPCA to the full extent permitted under Sections 721 through 727 of the New York Not-For-Profit

Corporation Law or the corresponding provisions of any succeeding law

ARTICLE XIII

Amendments

The By-Laws of the ASPCA may be adopted, amended and repealed only by the Board of Directors or by the Executive Members of the ASPCA. No alteration shall be made in any of the By-Laws of the ASPCA by the Board of Directors or by the Executive Members unless such alteration shall be proposed in writing at a meeting of the Board or Executive Members, as the case may be, and entered at length on the minutes of such meeting and then approved of by such body at a subsequent meeting thereof. Prior to the second meeting a copy of the proposed alteration shall be sent with the notice of the meeting of the Board or Executive Members, as the case may be.

NOTES

- (1) These By-Laws were adopted on November 17, 1993
- (2) Article III, section 4 was amended by signed instrument in lieu of Board meeting as of September 26, 1994
- (3) Article III, section 5 was amended by signed instrument in lieu of Board meeting as of September 26, 1994
- (4) Article VII, section 1 was amended on April 12, 1994
- (5) Article VIII, section 2 was amended on May 25, 1994
- (6) Article II, section 2 was added, Article III, section 4 was amended, Article IV, sections 1, 2, 3, 4, 5, 6 and 7 were amended, Article VI, section 4 was amended, Article VII, sections 1 and 4 were amended on January 24, 1996
- (7) Article III, section 4 was amended on April 3, 1996
- (8) Article II, section 1(a) was amended on November 19, 1997
- (9) Article IV was amended on June 19, 2002

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

Part I Automatic 3-Month Extension of Time—Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization Number, street City, town or county, state and ZIP code	Employer identification number 13-1623829
	29 IB AY 13-1623829 200312 AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS 424 E 92ND ST FL 4 NEW YORK NY 10128-6804 P-2 P159	

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until NOVEMBER 15, 2003, to file the exempt organization return for the organization named above. The extension is for the organization's return for
 ▶ calendar year 2003 or
 ▶ tax year beginning _____, 20____, and ending _____, 20____

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete and that I am authorized to prepare this form.

Signature ▶ Stephen Eudene Title ▶ SR VP + CFO Date ▶ 4-18-03

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box **Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.

Type or print <small>File by the extended due date for filing the return See instructions</small>	Name of Exempt Organization		Employer identification number
	Number, street, and room or suite no. If a P O box, see instructions		For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions		

Check type of return to be filed (File a separate application for each return)

- Form 990 Form 990-EZ Form 990-T (sec 401(a) or 408(a) trust) Form 1041-A Form 5227 Form 8870
 Form 990-BL Form 990-PF Form 990-T (trust other than above) Form 4720 Form 6069

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box If it is for **part** of the group, check this box and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until _____, 20__
- 5 For calendar year ____, or other tax year beginning _____, 20__ and ending _____, 20__
- 6 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period
- 7 State in detail why you need the extension _____

- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ _____
- b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____
- c **Balance Due.** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements and to the best of my knowledge and belief, it is true correct and complete and that I am authorized to prepare this form

Signature ▶ _____ Title ▶ _____ Date ▶ _____

Notice to Applicant—To Be Completed by the IRS

- We **have** approved this application Please attach this form to the organization's return
- We **have not** approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return
- We **have not** approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10-day grace period
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested
- Other _____

Director _____ By _____ Date _____

Alternate Mailing Address — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print	Name
	Number and street (include suite, room, or apt. no.) Or a P O. box number
	City or town, province or state, and country (including postal or ZIP code)