

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2007 calendar year, or tax year beginning 01-01-2007 and ending 12-31-2007

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS. Address: 424 EAST 92ND STREET, NEW YORK, NY 101286804

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

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Web site: ASPCA.ORG

J Organization type: 501(c)(3)

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000

L Gross receipts: 95,278,283

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes" enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number. M Check if the organization is not required to attach Sch B

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

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Other investment income, Gross amount from sales of assets, Special events and activities, Gross sales of inventory, Other revenue, Total revenue, Program services, Management and general, Fundraising, Payments to affiliates, Total expenses, Excess or (deficit) for the year, Net assets at beginning and end of year.

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 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
22a	Grants paid from donor advised funds (attach Schedule) (cash \$ ⁰ noncash \$ ⁰) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b	Other grants and allocations (attach schedule) (cash \$4,689,049 noncash \$ ⁰) If this amount includes foreign grants, check here <input checked="" type="checkbox"/>	22b	4,689,049	4,689,049	
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25a	Compensation of current officers, directors, key employees etc. Listed in Part V-A (attach schedule)	25a	1,195,586	843,540	216,284
b	Compensation of former officers, directors, key employees etc. listed in Part V-B (attach schedule)	25b			
c	Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c			
26	Salaries and wages of employees not included on lines 25a, b and c	26	20,968,215	18,749,888	374,178
27	Pension plan contributions not included on lines 25a, b and c	27	1,606,965	1,446,269	36,960
28	Employee benefits not included on lines 25a - 27	28	3,002,972	2,709,061	62,295
29	Payroll taxes	29	1,674,744	1,507,270	38,519
30	Professional fundraising fees	30	731,508		731,508
31	Accounting fees	31	104,200	89,908	7,016
32	Legal fees	32	262,682	118,141	137,931
33	Supplies	33	1,617,186	1,584,276	9,935
34	Telephone	34	697,631	621,656	12,230
35	Postage and shipping	35	583,531	494,980	3,889
36	Occupancy	36	3,293,122	2,966,351	77,953
37	Equipment rental and maintenance	37			
38	Printing and publications	38	511,944	404,551	1,044
39	Travel	39	1,278,523	1,204,878	18,135
40	Conferences, conventions, and meetings	40	991,966	929,189	14,376
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	1,554,537	1,473,146	17,790
43	Other expenses not covered above (itemize)				
a	DIRECT RESPONSE COSTS	43a	17,251,177	9,162,661	45,244
b	VETERINARY & MEDICAL SVCS	43b	2,445,942	2,445,942	
c	ADVERTISING/OTHER PROF SVCS	43c	3,956,650	3,915,827	40,823
d	OTHER PROF SERVICES	43d	1,731,000	1,520,820	36,452
e	DATA PROCESSING COSTS	43e	1,090,422	1,011,478	38,216
f	MISCELLANEOUS	43f	489,548	416,725	6,551
g		43g			
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	71,729,100	58,305,606	1,154,998

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 \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions.)

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.

What is the organization's primary exempt purpose? PREVENTION OF CRUELTY TO ANIMALS All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)
a HUMANE EDUCATION AND NATIONAL OUTREACH SEE STATEMENTS 1-7 (Grants and allocations \$ 4,674,049) If this amount includes foreign grants, check here <input type="checkbox"/>	22,962,905
b ANIMAL HOSPITAL AND MOBILE VETERINARY CLINICS SEE STATEMENTS 1-7 (Grants and allocations \$ 5,000) If this amount includes foreign grants, check here <input type="checkbox"/>	11,158,437
c COMMUNICATIONS SEE STATEMENTS 1-7 (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	6,930,105
d ANIMAL PLACEMENT SEE STATEMENTS 1-7 (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	6,077,586
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	58,305,606

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)		
		Beginning of year		End of year		
Assets	45 Cash—non-interest-bearing		1,761,320	45	1,557,160	
	46 Savings and temporary cash investments		7,856,934	46	10,533,759	
	47a Accounts receivable	47a	4,161,725			
	b Less allowance for doubtful accounts	47b	68,696	3,780,368	47c	4,093,029
	48a Pledges receivable	48a	100,000			
	b Less allowance for doubtful accounts	48b		150,000	48c	100,000
	49 Grants receivable		497,044	49	0	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			50a		
	b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)			50b		
	51a Other notes and loans receivable (attach schedule)	51a				
	b Less allowance for doubtful accounts	51b			51c	
	52 Inventories for sale or use		304,216	52	322,607	
	53 Prepaid expenses and deferred charges		1,124,979	53	1,537,544	
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		60,184,048	54a	60,902,320	
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		5,412,141	54b	10,669,922	
55a Investments—land, buildings, and equipment basis	55a					
b Less accumulated depreciation (attach schedule)	55b			55c		
56 Investments—other (attach schedule)			56			
57a Land, buildings, and equipment basis	57a	35,266,708				
b Less accumulated depreciation (attach schedule)	57b	11,992,442	22,389,207	57c	23,274,266	
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____)		15,021,455	58	<input type="checkbox"/>	15,470,673	
59 Total assets (must equal line 74) Add lines 45 through 58		118,481,712	59		128,461,280	
Liabilities	60 Accounts payable and accrued expenses		4,090,753	60	4,821,319	
	61 Grants payable		2,835,077	61	1,813,650	
	62 Deferred revenue		1,049,681	62	1,120,162	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64a Tax-exempt bond liabilities (attach schedule)			64a		
	b Mortgages and other notes payable (attach schedule)			64b		
	65 Other liabilities (describe <input type="checkbox"/> _____)		1,978,521	65	<input type="checkbox"/>	2,240,499
66 Total liabilities Add lines 60 through 65		9,954,032	66		9,995,630	
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		86,951,620	67	95,430,986	
	68 Temporarily restricted		5,809,606	68	6,892,038	
	69 Permanently restricted		15,766,454	69	16,142,626	
	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 and column (B) must equal line 21)		108,527,680	73		118,465,650
	74 Total liabilities and net assets / fund balances Add lines 66 and 73		118,481,712	74		128,461,280

Part VI Other Information *(continued)*

Yes No

82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		No
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b		
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	Yes	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	Yes	
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a		
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes," was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed the prior year	85b		
c Dues assessments, and similar amounts from members	85c		
d Section 162(e) lobbying and political expenditures	85d		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86 501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12	86a		0
b Gross receipts, included on line 12, for public use of club facilities	86b		0
87 501(c)(12) orgs. Enter a Gross income from members or shareholders	87a		0
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b		0
88a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a		No
b At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If yes complete Part XI	88b		No
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="text" value="0"/> , section 4912 <input type="text" value="0"/> , section 4955 <input type="text" value="0"/>			
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		No
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d Enter Amount of tax on line 89c, above, reimbursed by the organization			
e All organizations. At any time during the tax year was the organization a party to a prohibited tax shelter transaction?	89e		No
f All organizations. Did the organization acquire direct or indirect interest in any applicable insurance contract?	89f		No
g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g		No
90a List the states with which a copy of this return is filed <input type="text" value="See Additional Data Table"/>			
b Number of employees employed in the pay period that includes March 12, 2007 (See instructions)	90b		361
91a The books are in care of <input type="text" value="ASPCA"/> Telephone no <input type="text" value="(646) 291-4526"/> <input type="text" value="424 EAST 92ND STREET"/> Located at <input type="text" value="NEW YORK, NY"/> ZIP + 4 <input type="text" value="10128"/>			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b	Yes	No
If "Yes," enter the name of the foreign country <input type="text"/>			
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts			

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c Yes No

If "Yes," enter the name of the foreign country

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year **92**

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

Note: Enter gross amounts unless otherwise indicated.

	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					4,850,250
b ANIMAL POISON CONTROL CENTER					5,356,958
c ANIMAL PLACEMENT FEES					475,225
d ANIMAL BEHAVIOR TRAINING FEES					78,757
e					
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	162,502	
96 Dividends and interest from securities			14	4,386,172	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non debt-financed property			16	199,832	
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	1,582,684	
101 Net income or (loss) from special events			01	728,714	
102 Gross profit or (loss) from sales of inventory			03	567,795	
103 Other revenue a ROYALTIES/LICENSE			15	2,254,832	
b LIST SALES			13	295,138	
c MISCELLANEOUS			01	15,615	
d					
e					
104 Subtotal (add columns (B), (D), and (E))				10,193,284	10,761,190
105 Total (add line 104, columns (B), (D), and (E))					20,954,474

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See 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)
93A	OUR ANIMAL HOSPITAL AND MOBILE CLINICS PROVIDE VETERINARY
93B	THE ASPCA ANIMAL POISON CONTROL CENTER IS A 24 HOUR, 365 DAY
93C	FEES CHARGED FOR OUR ANIMAL PLACEMENT PROGRAM COVER A SMALL
93D	FEES COVER A PORTION OF THE COSTS OF COMPANION ANIMAL

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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 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).

Part XI Information Regarding Transfers To and From Controlled Entities Complete only if the organization is a controlling organization as defined in section 512(b)(13)

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity				Yes	No
					No
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a					
b					
c					
Totals					

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity				Yes	No
					No
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a					
b					
c					
Totals					

108 Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?				Yes	No
					No

Please Sign Here	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, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
	*****				2008-09-10
	Signature of officer				Date
	STEPHEN EUDENE CFO Type or print name and title				

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN
	GRANT THORNTON LLP 666 THIRD AVENUE NEW YORK, NY 10017			Phone no (212) 599-0100

**SCHEDULE A
(Form 990 or 990EZ)**

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 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

2007

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
KAREN CHERRONE C/O ASPCA 424 EAST 92ND STREET NEW YORK, NY 10128	DIR OF VET SURGERY 40 0	189,033	10,775	0
DR STEVEN HANSEN C/O ASPCA 424 EAST 92ND STREET NEW YORK, NY 10128	SR VP- ANIMAL POISON 40 0	180,246	38,559	0
ANNEMARIE SEPULVEDA C/O ASPCA 424 EAST 92ND STREET NEW YORK, NY 10128	SUPERVISORY INV 40 0	176,965	18,006	0
RANDALL LOCKWOOD C/O ASPCA 424 EAST 92ND STREET NEW YORK, NY 10128	SR VP- ANTI CRUELTY 40 0	162,106	41,094	0
LOUISE MURRAY C/O ASPCA 424 EAST 92ND STREET NEW YORK, NY 10128	DIR OF VET MED 40 0	156,086	18,509	0
Total number of other employees paid over \$50,000	153			



Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individual 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 1129 STATE STREET 3E SANTA BARBARA, CA 93101	TELEMARKETER	586,077
CONVIO INC 11921 N MOPAC EXPRESSWAY AUSTIN, TX 78759	WEB-SITE CONSULTANT	364,655
SIWEL CONSULTING INC 71 WEST 23RD STREET NEW YORK, NY 10010	TECH CONSULTANT	315,277
GRANT THORNTON LLP 666 THIRD AVENUE NEW YORK, NY 10017	AUDIT & IT CONS	274,428
INTEGRAL LLC 1203 19TH STREET NW SUITE 500 WASHINGTON, DC 20033	DIRECT RESPONSE SERV	235,750
Total number of others receiving over \$50,000 for professional services	23	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individual or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
EAGLE COM INC	DRTV MEDIA	6,343,999
SMS DIRECT INC 7540 MASON KING COURT MANASSAS, VA 20109	DIRECT MAIL	1,720,371
AMERICAN BUSINESS INFORMATION 10330 SOUTH DOLFIELD ROAD OWINGS MILLS, MD 21117	DIRECT MAIL	1,100,242
TIGERTEL COMMUNICATIONS INC	DRTV SERVICES	965,591
PROGRESS PRINTING 2677 WATERLICK ROAD LYNCHBURG, VA 24502	PRINTING	847,940
Total number of other contractors receiving over \$50,000 for other services	89	

Part III Statements About Activities (See page 2 of the instructions.)**Yes No**

1 During the year, has the organization attempted to influence national, state, or local legislation, include any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>760,339</u> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1	Yes	
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.) 	2a		No
a Sale, exchange, or leasing property?	2b		No
b Lending of money or other extension of credit?	2c		No
c Furnishing of goods, services, or facilities?	2d	Yes	
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2e		No
e Transfer of any part of its income or assets?	3a	Yes	
3a Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments) 	3b	Yes	
b Did the organization have a section 403(b) annuity plan for its employees?	3c		No
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement	3d		No
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	4a	Yes	
4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g	4b		No
b Did the organization make any taxable distributions under section 4966?	4c		No
c Did the organization make a distribution to a donor, donor advisor, or related person?			
d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____			
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____			
f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ <u>0</u>			
g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ <u>0</u>			

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 An organization that normally receives **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions—subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
 Type I Type II Type III - Functionally Integrated Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support?
			Yes	No	
Total					

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions)

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 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)		
34a	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	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	516,195
38	Total lobbying expenditures (add lines 36 and 37)	38	760,339
39	Other exempt purpose expenditures	39	69,644,671
40	Total exempt purpose expenditures (add lines 38 and 39)	40	70,405,010
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	1,000,000
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) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
46 Lobbying ceiling amount (150% of line 45(e))					6,000,000
47 Total lobbying expenditures	760,339	849,101	695,409	544,886	2,849,735
48 Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
49 Grassroots ceiling amount (150% of line 48(e))					1,500,000
50 Grassroots lobbying expenditures	244,144	244,469		124,312	788,113

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

- 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**.)

Yes	No	Amount
	No	

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

Additional Data**Software ID:****Software Version:****EIN:** 13-1623829**Name:** AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:**

(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 plans	(E) Expense account and other allowances
Edwin J Sayres 424 E92nd Street New York, NY 10128	President 40 0	446,860	43,455	0
Stephen Zawistowski 424 E92nd Street New York, NY 10128	Exec VP-Programs 40 0	196,967	45,387	0
Stephen Musso 424 E92nd Street New York, NY 10128	Exec VP-Operations 40 0	210,968	41,050	0
Jonelle Sullivan 424 E92nd Street New York, NY 10128	Sr VP- Develop /Communications 40 0	182,151	20,043	0
Stephen Eudene 424 E92nd Street New York, NY 10128	Sr VP- Finance/CFO 40 0	158,640	42,816	0
Hoyle C Jones 424 E92nd Street New York, NY 10128	Chairman/Director 5 0	0	0	0
James W Gerard 424 E92nd Street New York, NY 10128	Treasurer/Director 1 0	0	0	0
Linda L Lambert 424 E92nd Street New York, NY 10128	Vice Chairperson/Director 1 0	0	0	0
Sally Spooner 424 E92nd Street New York, NY 10128	Secretary/Director 1 0	0	0	0
Cindy Adams 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
Alexandra G Bishop 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
J Elizabeth Bradham 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Jonathan D Farkas 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Joan C Hendricks VMD PHD 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Angela Ho 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Franklin Maisano 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Elizabeth L Mathieu Esq 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Sean McCarthy 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Gurdon H Metz 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Michael FX Murdoch 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
James L Nederlander Jr 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Marsha Reines Perelman 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Helen SC Pilkington 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Gail Sanger 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Frederick Tanne 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
Cathy Wallach 424 E92nd Street New York, NY 10128	Director 1 0	0	0	0
PENELOPE AYERS 424 E92nd Street NEW YORK, NY 10128	DIRECTOR 1 0	0	0	0
REENIE BROWN 424 E92nd Street NEW YORK, NY 10128	DIRECTOR 1 0	0	0	0
PATRICIA CRAWFORD 424 E92nd Street NEW YORK, NY 10128	DIRECTOR 1 0	0	0	0
WILLIAM SECORD 424 E92nd Street NEW YORK, NY 10128	DIRECTOR 1 0	0	0	0

Form 990, Part VI, Line 90a - List the states with which a copy of this return is filed:

List the states with which a copy of this return is filed

AL, AK, AZ, AR, CA, CO, CT, FL, GA, IL, IN, KS, KY, LA, ME, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV

TY 2007 Cash Grants Paid Schedule

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Class of Activity	Recipient's name	Address	Amount	Relationship
	Louisiana SPCA	701 Thayer Street New Orleans, LA 70114	1,766,636	none
	Humane Farm Animal Care	PO Box 727 Herndon, VA 20172	383,334	none
	Humane Alliance	231 Haywood Street Asheville, NC 28801	300,000	none
	Humane Society of South Mississippi	13756 Washington Avenue Gulfport, MS 39503	141,000	none
	Humane Society of Tampa Bay	1201 Macklind Avenue Tampa, FL 63110	122,583	none
	United Animal Nations	PO Box 188890 Sacramento, CA 94203	108,994	none
	The Alliance for Contraception in C	455 Sherman Suite 462 Denver, CO 33312	100,000	none
	Animal Trustees of Austin	PO Box 26742 Austin, TX 78755	100,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Mayors Alliance for NYC Animals	244 5th Avenue New York, NY 10001	93,574	none
	Return to Freedom Wild Horse Sanctu	PO Box 926 Lompac, CA 62704	82,367	none
	Austin Humane Society	PO Box 59 Austin, TX 76009	73,600	none
	Dutchess County SPCA	636 Violet Avenue New Hyde Park, NY 70435	68,000	none
	University of Penn School of Veteri	3800 Spruce Street Philadelphia, PA 80222	50,000	none
	Society of Animal Welfare Administr	6000 East Evans Avenue Suite 3-20 Denver, CO 10014	50,000	none
	Pennsylvania SPCA	350 E Erie Avenue Philadelphia, PA 98294	50,000	none
	The Institute for the Dev of Earth	Prince Street Station New York, NY 10012	45,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Tony LaRussa Animal Rescue	2890 Mitchell Drive Walnut Creek, CA 94598	45,000	none
	Animal Coalition of Tampa	1719 W Lemon Street Tampa, FL 33603	37,315	none
	Spokane Humane Society	P O Box 6247 Spokane, WA 99217	33,500	none
	University of Illinois	2001 South Lincoln Avenue Urbana, IL 61802	31,000	none
	Regional Institute for Community Po	2930 Montvale Drive Suite B Springfield, IL 19134	30,000	none
	Spokane Animal Care	3300 Falls Road Spokane, WA 21211	28,500	none
	Inter Society for the Protection o	401 Polk Avenue Lantry, SD 70124	28,367	none
	PAWS	141 League Street Philadelphia, PA 19147	25,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Farm Sanctuary	PO Box 392 Watkins Glen, NY 12586	25,000	none
	Eastern Veterinary Historical Socie	3344 Mill Road Collegeville, PA 93436	25,000	none
	Mississippi Alliance for Spay and N	1418 33rd Avenue Gulfport, MS 38501	21,445	none
	Veterinary Medical Association of N	121 Montgomery Avenue New York, NY 19004	20,000	none
	Spokane County Regional Animal Prot	2521 North Flora Road Spokane, WA 99216	20,000	none
	Rational Animal	7 Cornelia Street Apt1-E New York, NY 39466	20,000	none
	Georgia Equine Rescue League	P O Box 787 Locust Grove, GA 30248	20,000	none
	National Council for Animal Protect	45 Fay Martin Road Winchester, NH 03470	18,500	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	United Pegasus Foundation	PO Box 149 Arcadia, CA 14851	18,367	none
	Equine Advocates	P O Box 354 Chatham, NY 12037	18,367	none
	Pet Savers	P O Box 11555 Spokane, WA 99211	16,000	none
	Philadelphia Animal Care Control	111-131 W Hunting Park Ave Philadelphia, PA 19140	15,000	none
	Petsmart Charities Fix-It	1989 Transit Way Brickport, NY 14420	15,000	none
	Our Companions	P O Box 673 Bloomfield, CT 06002	15,000	none
	Morris Animal Foundation	45 Inverness Drive East Englewood, CO 80112	15,000	none
	Hope Animal Sanctuary	106 South 7th Street Philadelphia, PA 19106	15,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Days End Farm Horse Rescue	15856 Frederick Road Lisbon, MD 21765	15,000	none
	Cleveland Animal Protective League	1729 Willey Avenue Cleveland, OH 44113	15,000	none
	WSPA	89 Albert Embankment LONDON, SE1 71P UK	13,000	none
	The Humane Society of the US	5547 Highway 85 Williston, MD 58801	10,680	none
	Stadium Jumping Inc	14440 Pierson Road West Palm Beach, FL 33414	10,000	none
	Spay USA	2261 Broadbridge Avenue Stratford, CT 06614	10,000	none
	Spay Neuter Intervention Project	P O Box 780537 Maspeth, NY 11378	10,000	none
	Shelter Animals Los Angeles	221 N Figueroa Street Los Angeles, CA 90012	10,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	PB Cats Inc	214 Chilean Avenue Palm Beach, FL 33480	10,000	none
	National Council on Pet Population	P O Box 131488 Ann Arbor, MI 48113	10,000	none
	Lazy Maple Equine Rescue	4218 Southeast Boulevard Leland, IL 67210	10,000	none
	Kentucky Equine Humane Center	250 West Main Street Lexington, KY 40507	10,000	none
	Jacksonville Humane Society	8464 Beach Blvd Jacksonville, FL 32216	10,000	none
	Humane Society of Washington County	13011 Maugansville Road Hagerstown, MD 21740	10,000	none
	Humane Society of Missouri	513 NW 76th Street St Louis, MO 64118	10,000	none
	Humane Equine Aid Rapid Transport	179 Acorn Hill Drive Madison, VA 22727	10,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Hoover Animal Rescue and Protection	P O Box 94 Barrington, IL 60011	10,000	none
	Harrison County Sheriff's Office	P O Box 1480 Gulfport, MS 39502	10,000	none
	Gulfport Police Dept	2220 15th Street Gulfport, MS 39501	10,000	none
	Greater Birmingham Humane Society	300 Snow Drive Birmingham, AL 35209	10,000	none
	Fair Dinkum Farm Equine Rescue	P O Box 2336 Cody, WY 82414	10,000	none
	Emancipet	2729 Exposition Blvd Austin, TX 78703	10,000	none
	City of Biloxi Police Dept	170 Porter Avenue Biloxi, MS 39532	10,000	none
	American College of Animal Welfare	4474 Tamu College Station, TX 77843	10,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Wild Cats Foundation	1001 E St Mary Blvd Lafayette, LA 70503	7,201	none
	Calcasieu Parish Animal Services	9626 Leslie Road Lake Charles, LA 78254	7,169	none
	Center for Companion Animal Health	One Shields Avenue Davis, CA 95616	6,000	none
	Castle Ranch Horse Rescue Inc	12103 East Avenue H Lancaster, CA 93535	6,000	none
	Wyandot County Humane Society	9640 County Hwy 330 Upper Sandusky, OH 43351	5,000	none
	Ulster County SPCA	20 Weidy Rd Kingston, NY 12401	5,000	none
	TXSART	8104 Exchange Drive Austin, TX 78754	5,000	none
	Save Our Strays	One Museum Drive Greenwich, CT 06830	5,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	SAFE Haven for Cats	8431-37 Garvey Drive Raleigh, NC 27616	5,000	none
	Roanoke Valley Horse	1725 Edwardsville Road Hardy, VA 24101	5,000	none
	Ripleys Horse Aid Foundation	7609 Healy Road Sedro Wooley, WA 98284	5,000	none
	Neighborhood Cats Inc	2565 Broadway Avenue New York, NY 10012	5,000	none
	Mylestone Equine Rescue	227 Still Valley Road Phillipsburg, NJ 08865	5,000	none
	MSPCA	350 South Huntington Avenue Jamaica Plain, MA 02130	5,000	none
	Mohawk and Hudson River Humane Soci	3 Oakland Avenue Albany, NY 12204	5,000	none
	Mainline Animal Rescue	P O Box 89 Chester Springs, PA 19425	5,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Keystone Tall Tree Girl Scout Counc	2359 Freeport Road Kittaning, PA 16201	5,000	none
	International Society for Anthrozol	3900 Delancey Street Philadelphia, PA 19104	5,000	none
	Institute of Ecology	1033 Green Street Athens, GA 38602	5,000	none
	Humane Society University	700 Professional Drive Gaithersburg, MD 20879	5,000	none
	Heart of the Earth Marketing	205 High Street Fruitdale, SD 57717	5,000	none
	Hampton Classic Horse Show	P O Box 3013 Bridgehampton, NY 11932	5,000	none
	Habitat For Horses Inc	P O Box 213 Hitchcock, TX 77563	5,000	none
	HORSE of Connecticut	43 Wilbur Road Washington, CT 06777	5,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Equine Voices Rescue and Sanctuary	PO Box 2 Green Valley, AZ 75429	5,000	none
	Emergency Equine Response Unit	5001 Arlington Avenue De Soto, KS 10471	5,000	none
	Citizens for Animal Protection	10035 Lynbrook Houston, TX 77024	5,000	none
	Cedar Hill Sanctuary	144 Sanctuary Loop Caledonia, MS 39740	5,000	none
	Capital Area Humane Society	331 West 57th Street Suite 293 Lansing, MI 10019	5,000	none
	Blue Bonnett Equine Humane Society	P O Box 15 Rosharon, TX 77583	5,000	none
	Blaze's Tribute Equine Rescue	17667 Markita Drive Jones, OK 73049	5,000	none
	Bay State Equine Rescue Inc	415 Hunt Road Oakham, MA 01068	5,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Association for Shelter Veterinaria	168 Merrimon Avenue Newburyport, MA 28801	5,000	none
	Animal Humane Society	845 Meadow Lane North Minneapolis, MN 55422	5,000	none
	Animal Concern Education	5500 A Swift Plant Road Lake Charles, LA 70615	5,000	none
	Angel Acres Horse Haven	P O Box 62 Glenville, PA 17329	5,000	none
	Amaryllis Farm Equine Rescue	93 Merchants Path Sagaponack, NY 11962	5,000	none
	Santa Barbara Co Animal Services	390 Old Hickory Ridge Road Santa Barbara, CA 15301	4,770	none
	Much Love Animal Rescue	425 11th Street Santa Monica, CA 90403	4,500	none
	Canter	2760 East Lansing Drive East Lansing, MI 48823	4,500	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Washington State Federation of Anim	2061 15th Avenue West Seattle, WA 98119	4,000	none
	Orphan Acres	1183 Rothfork Road Viola, ID 83872	4,000	none
	Heart	P O Box 738 Mamaroneck, NY 10543	4,000	none
	Animal Welfare Society	P O Box 43 West Kennebunk, ME 04094	4,000	none
	Animal Refuge League	P O Box 336 Westbrook, ME 04098	4,000	none
	Flora's Pet Project	38 Fairview Avenue Naugatuck, CT 06770	3,900	none
	The Robin Hood Foundation	104 Rock Hill Drive Rock Hill New York, NY 12775	3,600	none
	Florida State Fairgrounds	P O Box 11766 Tampa, FL 33680	3,050	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	University of Florida Center for Fo	P O Box 100235 Gainesville, FL 32610	3,000	none
	Spring Creek Horse Rescue	P O Box 663 Ignacio, CO 81137	3,000	none
	Second Chance Dog Rescue	PO Box 77765 Acton, CA 70879	3,000	none
	San Diego Humane Society	5500 Gaines Street San Diego, CA 92110	3,000	none
	Ryerss Farm For Aged Equines	1710 Ridge Road Pottstown, PA 19465	3,000	none
	Center for the Interaction of Anima	5473 Overpass Road Philadelphia, PA 93111	3,000	none
	California Equine Retirement Founda	34033 Kooden Road Winchester, CA 92596	3,000	none
	Jim R Richards Jr Memorial Fund	P O Box 39 Ithaca, NY 14853	2,500	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Humane Education Committee	81 Chester Place Suite 0-2 Englewood, NJ 07631	2,500	none
	Humane Society of Parkersburg	P O Box 392 Parkersburg, WV 26102	2,000	none
	Forever Home	P O Box 222801 Chantilly, VA 20153	2,000	none
	Urban Cat League	P O Box 2476 New York, NY 10036	1,000	none
	The Brooklyn Animal Foster	11 Montgomery Place Brooklyn, NY 11222	1,000	none
	Stray's From The Heart	PO Box 11 New York, NY 10036	1,000	none
	St Hubert's Giralda	575 Woodland Avenue Madison, NJ 07940	1,000	none
	Second Chance Animal Sanctuary	P O Box 1266 Norman, OK 73070	1,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
	Save Kitty Foundation	P O Box 260096 Bellrose, NY 11426	1,000	none
	Safe Haven Rescue SN Clinic	212 West Ridgewood Drive Oklahoma City, OK 73110	1,000	none
	Roxys Sanctuary Inc	P O Box 780537 Maspeth, NY 11378	1,000	none
	Grants under 1000	424 East 92nd Street New York, NY 101286804	70,230	none

TY 2007 Gain/Loss from Sale of Public Securities Schedule

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Gross Sales Price: 1,000,000

Basis: 667,486

Sales Expenses:

Total (net): 332,514

TY 2007 General Explanation Attachment

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Identifier	Return Reference	Explanation
<p>GENERAL EXPLANATION ATTACHMENT 1</p>	<p>FORM 990 PART III</p>	<p>a - Humane Education and National Outreach (\$22,962,905) The ASPCA works closely with local animal shelters and other animal welfare organizations throughout the United States, providing grants (nearly \$4.7 million), consulting and training programs to help these organizations bring about measurable and sustainable positive change for animals. These efforts became more focused in 2007 through ASPCA Mission Orange - a national campaign that is creating a country of humane communities where animals receive compassion and respect and where there is no unnecessary euthanasia of adoptable animals. The five community partners selected to receive up to \$200,000 to reach their goals were Austin TX, Gulfport-Biloxi MS, Philadelphia PA, Spokane WA, and Tampa FL. Funds were used by these communities to facilitate capacity building, aid Board development, strategic planning, individualized adoption programs and a variety of training opportunities. Measurable results were monitored in these communities for Animals Released Alive, Adoptions, and Targeted Spay & Neuters accomplished. In 2007, our experts conducted 216 workshops for over 10,000 individuals. More than 125 US shelters are using our "Meet Your Match" family of adoption programs, which are designed to increase adoption rates and increase the likelihood of successful adoptions. We also created ASPCApro.org, a new microsite with 200 pages of information from the ASPCA's nationally recognized programs and experts. Anti-Cruelty Initiatives. The fundamental mission of the ASPCA is to provide effective means for the prevention of cruelty to animals. During 2007, we launched new multi-faceted initiatives with national scope encompassing new efforts in investigative, forensic, treatment and education capabilities to eradicate cruelty and abuse of animals. A new Anti-Cruelty Department was formed to provide resources, training and services to professionals in law enforcement, veterinary medicine and animal control for investigation, prosecution and prevention of animal cruelty. It provided nearly 100 workshops for more than 5,000 professionals involved in animal cruelty investigations. We responded to requests for assistance in more than 250 cases of animal abuse and neglect and worked with the U.S. Attorney's office on the investigation and prosecution of NFL quarterback Michael Vick on charges related to dog fighting. Our dedicated animal experts evaluated the 48 pit bulls seized from the Vick property and made recommendations on and assisted in their disposition. These collaborative efforts resulted in prison terms for the defendants that were among the harshest allowed under federal sentencing guidelines. We assisted in other dog fighting cases in four states and testified in nine cruelty cases, obtaining convictions in each. With a goal of eliminating puppy mills, we inspected dozens of kennels and breeders supplying major dealers and investigated importation of puppies from Eastern Europe. Our fight against animal cruelty in 2007 also included the commissioning of the ASPCA Mobile Animal Crime Scene Investigation (CSI) Unit. This technologically advanced, customized vehicle, the first of its kind, is outfitted with state-of-the-art forensic tools and medical instruments that facilitate the prosecution of the perpetrators of animal cruelty and help to strengthen the cases against them by incorporating veterinary forensics into crime scene investigations. The unit operates under the supervision of the nation's premier forensic veterinarian and animal crime scene investigator, and provides a secure environment to ensure that field evidence is collected properly, processed and preserved, maintaining the chain of evidence crucial to successful prosecutions. The unit also serves as a mobile triage, critical care and surgical suite where abused animals are stabilized before transfer to emergency veterinary facilities. In 2007, we continued to sponsor online training for police officers in Illinois, and we developed a POST-certified CD-ROM based police training program for distribution in 40 states. Humane Education. Our Humane efforts provide relevant materials, resources and programs for educators, students and parents. During 2007, we presented 75 programs to 2,200 teachers, community members and parents, and distributed 5,300 humane education books to schools in seven states and Puerto Rico. More than 80 new print and web based materials were developed. We named 10 winners of the Henry Bergh Children's Book Awards made in honor of the ASPCA's founder, that recognize books based on their exemplary handling of subject matter pertaining to animals and the environment. Disaster Preparedness. In 2007, the ASPCA implemented several new programs to equip both individuals and organizations with the tools necessary to prepare for and respond to virtually any disaster that threatens the lives and welfare of animals. Representatives of the Disaster Preparedness Department conduc</p>

Identifier	Return Reference	Explanation
<p>GENERAL EXPLANATION ATTACHMENT 1</p>	<p>FORM 990 PART III</p>	<p>ted 19 presentations reaching more than 1,500 first responders, emergency management professionals, animal control officers, animal welfare organizations and civic groups We emphasized the importance of pre-planning for the animal victims of disasters We provided assistance to hundreds of animals affected by a Colorado blizzard, a Kansas flood, and a large scale puppy mill raid in Maine Unique "grab-n-go" bags were developed that enable pet parents to evacuate quickly with their animals in a disaster In 2007 we partnered with the United Animal Nations/Emergency Animal Rescue Service to train thousands of potential volunteers in how to respond to disasters countrywide Veterinarian Outreach Keeping a high profile in the field of veterinary medicine, ASPCA animal-care experts in 2007 reached 1,400 veterinarians, technicians and students at 28 universities conferences and anti-cruelty training events with presentations that addressed shelter medicine, spay/neuter programs, and animal abuse A \$300,000 grant was made to sponsor the National Spay/Neuter Response Team training program to mentor organizations to open and operate 12 new high volume spay/neuter clinics across the country b - Animal Hospital and Mobile Veterinary Clinics (\$11,158,437) In 2007, Bergh Memorial Animal Hospital treated 25,287 animals, an increase of 21.4% over 2006, including 4,393 emergency cases In addition, the hospital performed 2,583 spay and neuter procedures, 36% more than in 2006 It provided medical care at no cost for 990 abused or abandoned pets brought to Bergh for care, 354 animals seized as part of cruelty investigations, and supplied crucial evidence and testimony to prosecute offenders in connection with cruelty investigations by our Humane Law Enforcement agents In 2007, the ASPCA Mobile Clinic Outreach Program treated 14,215 patients in New York City's underserved neighborhoods, an increase of 18% over 2006 By the end of 2007, we had three fully equipped mobile veterinary clinics performing free or low-cost spay and neuter surgeries in New York City, and will add a fourth in 2008 c - Communications (\$6,930,105) The year 2007 was marked by a number of high profile events affecting animals, such as the National Pet Food Recall We issued a dozen press releases on the subject over a four month period, providing the public with current relevant information ASPCA experts were constantly in demand by print and broadcast media during the crisis establishing ourselves as the animal welfare leader on the subject As reports came in of increasing numbers of dogs and cats with kidney problems, we also noted these increases in cases at our Bergh Animal Hospital and our Poison Control Center A cross-functional team of experts from our hospital and poison control center worked with the Communications staff to keep pet parents, veterinarians and the general public constantly informed based on information from our Antox proprietary toxicology database, clinical data from our hospital, and testing data from veterinary diagnostic, corporate and FDA laboratories We urged all involved in the investigation to keep testing for substances beyond the rodenticide originally suspected by the FDA, which ultimately announced that the culprit was melamine, as our research had indicated By July 1, 2007, we had generated more than 384,000 media impressions on the recall, in which more than 90 types of pet food were recalled, making it the most extensive recall of pet food in U.S. history We believe that our leadership and guidance during this major crisis saved countless animal lives and solidified the ASPCA's growing image as the "go to" resource in any animal related crisis We issued 11 press releases and made 311 million media impressions during and after the Michael Vick dog fighting case, Through a range of media outlets commenting on our role in the Vick case, our pioneering work in veterinary forensics and our efforts against puppy mills, there were over 700 million opportunities in 2007 to see the ASPCA's position and ongoing efforts on anti-cruelty issues Video footage on the unveiling of our new Mobile CSI unit in December 2007 on The Today Show generated 941 broadcast stories through distribution of video footage reaching 16 million viewers Millions visited our dynamic Website, www.aspc.org, for expert pet advice, legislative alerts, discussion boards, educational tools, and Animaland - the Website for kids who love animals, with website visits increasing 41% over the prior year We supported our ASPCA Mission Orange goals by launching a Mission Orange-specific website aiding the efforts of our community partners by helping them leverage media coverage of their local issues Our quarterly ASPCA Action newsletter shared our vital work with our dedicated members d - Animal Placement (\$6,077,586) Adoptions at the newly renovated ASPCA New York City Adoption Center were up 21% in 2007 to 2,728, including 2,051 cats and 677</p>

Identifier	Return Reference	Explanation
<p>GENERAL EXPLANATION ATTACHMENT 1</p>	<p>FORM 990 PART III</p>	<p>dogs e - Other Program Services Humane Law Enforcement (\$3,862,199) Our uniformed law enforcement officers investigated 5,428 reported cases of animal cruelty in the New York area in 2007, seized 354 animals as a result of investigations, and arrested 98 people for animal cruelty. The department answered 54,000 telephone calls and 6,000 E-mails from the public. Our staff also trained 1,300 New York City Police Department recruits in Humane Law Enforcement matters. In 2007, the department began to utilize a Computer Aided Dispatch System, increasing response time to an incoming call about a cruelty, abuse or neglect case. A full-time Humane Law Enforcement agent now monitors the welfare of carriage horses in New York City. A new truck and equine trailer were acquired in 2007 to transport injured horses. ASPCA Animal Poison Control Center (\$5,203,187) The ASPCA Animal Poison Control Center in Urbana, IL, is the premier animal poison control center in North America, offering expert, lifesaving advice to pet parents and veterinarians nationwide 24 hours a day, 7 days a week. A staff of 30 veterinarians, including 13 board certified toxicologists and 13 certified veterinary technicians handled over 136,000 cases in 2007 involving 111,000 animals, an 18% increase over 2006. In 2007, the Center offered a new support service to assist with lost pet prevention, reuniting lost pets and pet parents and making recommendations for urgent medical care. The Veterinary Lifeline Partner Program enables over 6,300 veterinary clinics across North America to rapidly access our poison control center experts in an emergency. Government Affairs (\$2,111,187) Continuing our historical fight for stronger animal cruelty and animal protection laws, the ASPCA in 2007 was instrumental in helping pass and sign into law 16 state and federal animal protection laws. We worked with legislators in drafting 11 state bills, issued 87 Advocacy Alerts and 4 new policy/position statements, fielded over 900 inquiries and conducted 22 press interviews on animal protection laws and federal legislation. These efforts were enhanced by the 938,340 letters sent by the ASPCA Advocacy Brigade to members of Congress in support of, or opposition to federal legislation. Membership in the Advocacy Brigade increased to more than one million. A primary legislative focus was related to puppy mills. Data obtained from a "Puppy Source Survey" in 2007 will be used to advocate for stronger laws protecting dogs bred at large commercial breeding establishments and then sold at pet stores or over the Internet. A major achievement at the federal level was our role in the passage of the Animal Fighting Prohibition Enforcement Act of 2007, which makes it a felony to sponsor or exhibit an animal in an animal-fighting venture when the animals have been moved across state lines. We also supported legislation that became law establishing an early notification system that would identify potentially contaminated pet food more quickly and methodically, minimizing the danger to pets. The highlights below illustrate some of our activities at the state level in 2007. California - We played a key role in the passage of laws to permit the courts to issue protective orders for animals owned or kept by victims of family violence or harassment. Texas - We helped defeat the onerous horse slaughter bill, and lobbied for a bill to prohibit the slaughter of horses for human consumption within the U.S. or the exportation of horses for slaughter in other countries. New Mexico - We helped secure passage of a bill that banned cock fighting in the state. Illinois - We gained passage of laws that prohibit convicted felons from owning unsterilized dogs, increased penalties for owners of dogs involved in attacks, increased penalties for animal fighting, and helped pass a law that required evacuation plans to include family pets. Tennessee - We assisted in raising the penalty for animal fighting and passing a law that prohibits tethering or chaining a dog in an inhumane manner. New York - We gained passage of the Animal Service Protection law making it a crime to harass, interfere with or harm service animals.</p>

Identifier	Return Reference	Explanation
Accumulated Depreciation and Depreciation Expense	LINES 42, AND 57	LAND \$ 4,440,000 BUILDING 14,761,877 BUILDING IMPROVEMENTS 8,676,146 FURNITURE, FIXTURES & EQUIPMENT 5,395,644 TRANSPORTATION EQUIPMENT 1,993,041 TOTAL COST \$35,266,708 ACCUMULATED DEPRECIATION (11,992,442) NET FIXED ASSETS \$23,274,266 THE TOTAL DEPRECIATION EXPENSE FOR 2007= \$ \$1,554,537

TY 2007 Other Assets Schedule

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Description	Beginning of Year Amount	End of Year Amount
BENEFICIAL INTEREST IN		
PERPETUAL TRUSTS		15,271,832
MISCELLANEOUS		198,841

TY 2007 Other Changes in Net Assets Schedule

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Description	Amount
UNREALIZED GAINS ON BENEFICIAL INTERESTS	250,378
UNREALIZED DEPRECIATION ON INVESTMENTS	2,946,830
PENSION LIABILITY ACTUARIAL ADJUSTMENTS	653,078

TY 2007 Other Expenses Included Schedule

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Description	Amount
COST OF GOODS SOLD ON I/10B	434,996

TY 2007 Other Liabilities Schedule

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Description	Beginning of Year Amount	End of Year Amount
GIFT ANNUITY OBLIGATION		2,240,499

TY 2007 Other Revenues Included Schedule

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Description	Amount
COST OF GOODS SOLD ON I/10B	434,996

TY 2007 Sales Of Inventory Schedule

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Category	Gross Sales	Cost of Goods Sold	Net (Gross Sales Minus Cost of Goods Sold)
ANIMAL RELATED MERCHANDISE AND BOOKS	1,002,791	434,996	567,795

TY 2007 Special Events Schedule

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
BERGH BALL	633,123	459,268	633,123	185,905	447,218
EQUINE LUNCHEON	238,912	35,475	238,912	105,674	133,238
HUMANE AWARDS LUNCHEON	144,850	43,050	144,850	68,666	76,184
FOR THE LOVE OF A HORSE EVENT	76,675		76,675	3,207	73,468
OTHER EVENTS		12,500		1,394	-1,394

TY 2007 Scholarship Award Statement

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Statement: THE ASPCA PROVIDES A STIPEND FOR THIRD AND FOURTH YEAR VETERINARY STUDENTS WHO HAVE SHOWN A STRONG INTEREST IN SHELTER MEDICINES AS A CAREER CHOICE. VETERINARY STUDENTS APPLY FOR THE EXTERNSHIP VIA AN APPLICATION PROCESS AND THE STIPEND IS AWARDED AFTER COMPLETION OF A MINIMUM TWO WEEK ROTATION IN THE SHELTER MEDICINE PROGRAM. THIS GRANT IS AWARDED TO HELP OFFSET TRAVEL, MEAL, AND OTHER EXPENSES STUDENTS INCUR IN NEW YORK CITY, AS NO HOUSING OR OTHER AMENITIES ARE PROVIDED BY THE ORGANIZATION.

TY 2007 Self Dealing Statement

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Line Number	Explanation
2d	CERTAIN OFFICERS, DIRECTORS, AND KEY EMPLOYEES RECEIVE COMPENSATION AND BENEFITS. SEE FORM 990 PART V. UNDER THE ACCOUNTABLE PLAN RULES, THE ORGANIZATION ALSO PROVIDES REIMBURSEMENTS FOR REASONABLE AND NECESSARY BUSINESS EXPENSES INCURRED BY ITS OFFICERS, DIRECTORS, AND KEY EMPLOYEES.

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2007 Supplemental Support Schedule

Name: AMERICAN SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS

EIN: 13-1623829

Year	Gifts, Grants and Contributions Received	Membership Fees Received	Gross Receipts From Admissions, Etc.	Gross Investment Income And Post 1975UBI	Net UBI Pre 1975	Tax Revenues Levied For Organization's Benefit	Value Of Services, Facilities Furnished By Government	Other Income	Total
2007	51,153,494		7,366,641	5,236,069				10,965,246	74,721,450
2004	64,540,286		7,494,777	4,114,181					76,149,244
2003	36,927,278		8,166,633	2,897,909					47,991,820
2002	35,744,236		7,469,017	2,472,843					45,686,096

**IRS e-file Signature Authorization
for an Exempt Organization**

For calendar year 2007, or fiscal year beginning 01/01, 2007, and ending 12/31, 2007

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ See instructions.

2007

Return ID (20-digit number) ▶ 13037220071234651480

Name of exempt organization AMERICAN SOCIETY FOR THE PREVENTION OF Employer identification number 13-1623829

Name and title of officer STEPHEN EUDENE, CFO

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount from the return if any. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return for which you are filing this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, line 12)	1b	<u>85016600.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax Based on Investment Income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2007 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize GRANT THORNTON LLP to enter my PIN 26234 as my signature

ERO firm name GRANT THORNTON LLP do not enter all zeros
on the organization's tax year 2007 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2007 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ Stephen Eudene Date ▶ 9/10/2008
SRVP&CFO

Part III Certification and Authentication

ERO's EFIN/PIN Enter your six-digit EFIN followed by your five-digit self-selected PIN.

13037236605
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2007 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers.

ERO's signature ▶ Jan Brown Date ▶ 9/10/2008

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**