

# NOTICE

GuideStar has been informed by the IRS of processing errors on IRS Forms 990 filed electronically between January 1, 2009, and December 3, 2010, for form year 2008. These processing errors resulted in inaccurate data appearing on the scanned images of the affected returns that are posted on GuideStar and do not reflect the information filed with the IRS.

These errors include:

- Part III, line 1, organization's mission description—may not reflect what was originally submitted by the nonprofit organization.
- Part VIII, line 8a, gross income for special events—values may have been transposed.
- Part IX, line 7c, other salaries and wages, management and general expenses—may show a blank where a value was originally reported.
- Schedule D, Part V, line 3a(ii), endowment funds and possession by related organizations—checkbox values may have been transposed.

GuideStar is working with the IRS to obtain a corrected copy of its form year 2008 Form 990. GuideStar will replace this Form 990 if, and when, the accurate return is made available from the IRS.

For more information, please visit <http://www2.guidestar.org/rxg/help/form-year-2008-returns.aspx>



Form **990**  
 Department of the Treasury  
 Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047  
**2008**  
**Open to Public Inspection**

**A For the 2008 calendar year, or tax year beginning 01-01-2008 and ending 12-31-2008**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>Please use IRS label or print or type. See Specific Instructions.</b>	<b>C</b> Name of organization AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS Doing Business As ASPCA	<b>D</b> Employer identification number 13-1623829
		Number and street (or P O box if mail is not delivered to street address) Room/suite 424 EAST 92ND STREET	<b>E</b> Telephone number (212) 876-7700
		City or town, state or country, and ZIP + 4 NEW YORK, NY 101286804	<b>G</b> Gross receipts \$ 153,762,690
		<b>F</b> Name and address of Principal Officer edwin sayres 520 EIGHTH AVENUE 7TH FLOOR NEW YORK, NY 10018	

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No (If "No," attach a list See instructions )  
**H(c)** Group Exemption Number

**I** Tax-exempt status  501(c) ( 3 ) (insert no )  4947(a)(1) or  527  
**J** Web site: www ASPCA ORG

**K** Type of organization  Corporation  trust  association  other  
**L** Year of Formation 1866 **M** State of legal domicile NY

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities THE ASPCA PROVIDES EFFECTIVE MEANS FOR THE PREVENTION OF CRUELTY TO ANIMALS THROUGHOUT THE UNITED STATES		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	22
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	22
	<b>5</b> Total number of employees (Part V, line 2a)	<b>5</b>	596
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	704
	<b>7a</b> Total gross unrelated business revenue from Part VIII, line 12, column (C)	<b>7a</b>	0
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>		
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	64,062,126	111,795,303
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,761,190	11,897,449
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,131,358	547,053
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,061,926	3,631,440
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	85,016,600	127,871,245
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	4,689,049	6,462,726
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	26,773,738	34,708,520
	<b>b</b> (Total fundraising expenses, Part IX, column (D), line 25 19,179,510)	731,508	1,348,461
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	39,534,805	51,144,775
	<b>18</b> Total expenses—add lines 13-17 (must equal Part IX, line 25, column (A))	71,729,100	93,664,482
<b>19</b> Revenue less expenses Subtract line 18 from line 12	13,287,500	34,206,763	
<b>Net Assets or Fund Balances</b>		<b>Beginning of Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16)	128,461,280	137,794,176
	<b>21</b> Total liabilities (Part X, line 26)	9,995,630	18,586,975
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	118,465,650	119,207,201

**Part II Signature Block**

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

**Please Sign Here**  
 \*\*\*\*\*  
 Signature of officer \_\_\_\_\_ Date 2009-09-24  
 JULIA NELSON CHIEF FINANCIAL OFFICER  
 Type or print name and title

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's PTIN (See Gen Inst )
	Firm's name (or yours if self-employed), address, and ZIP + 4 GRANT THORNTON LLP 666 THIRD AVENUE NEW YORK, NY 100174011			EIN Phone no (212) 599-0100

May the IRS discuss this return with the preparer shown above? (See instructions)  Yes  No

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

**1** Briefly describe the organization's mission

See Additional Data Table

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
 If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting or make significant changes in how it conducts any program services?  Yes  No  
 If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 23,031,296 including grants of \$ 0 ) (Revenue \$ 11,897,449 )  
 ANIMAL Health services Animal Health Services includes the Bergh Memorial Animal Hospital in New York City, the ASPCA Mobile Spay/Neuter program with five mobile veterinary vans providing spay/neuter surgeries in underserved areas of the 5 boroughs of New York City, the Animal Poison Control Center (APCC) a 24 hour telephone hotline in Urbana, IL for nationwide emergency animal toxicology treatment, animal behavior and shelter veterinary services. In 2008, 27,797 animal exams were conducted at Bergh Hospital, a 19% increase over 2007. Over 1,000 pets of special needs clients received over \$915,000 free medical care through the Trooper Fund. In addition, medical care was provided to 337 animals rescued from cruelty situations by the ASPCA's Humane Law Enforcement officers. In the mobile clinics, 23,223 spay/neuter surgeries were performed, a 63% increase over the prior year. APCC handled 145,569 new cases which helped save the lives of 121,089 animals in 2008, a 9% increase over 2007. The Veterinary Lifeline Partner program increased its membership in 2008 to more than 23,000 veterinary clinics providing veterinarians with the ASPCA expert recommendations in real time. In addition, APCC managed more than 28,000 calls regarding lost pet prevention, reuniting lost pets and pet parents, offering technical support and making recommendations for urgent medical care of pets. In 2008, the ASPCA Animal Behavior Center developed a national behavior hotline service providing a web based tool to help pet owners resolve common behavioral problems. ASPCA Counseling Services handled over 360 calls in 2008 through a 24 hour toll-free national pet loss hotline providing crisis intervention for pet owners anticipating the loss of their pet or already grieving from such loss. With the addition of two new shelter veterinarians who specialize in shelter animal infectious diseases, the Veterinary Outreach Department performed 14 in-depth, on site shelter evaluations in 2008 and made 50 presentations and workshops that reached over 3,500 veterinarians and shelter professionals.

**4b** (Code ) (Expenses \$ 21,424,174 including grants of \$ 0 ) (Revenue \$ 0 )  
 COMMUNICATIONS Communications includes activities to create public awareness of animal related issues. Print, broadcast and online media exposure increased 33% in 2008 compared to 2007. This created 670 million opportunities to see or hear the ASPCA's humane messages. Early in 2008 there was much media discussion of ASPCA led behavior evaluations of the dogs taken from the Michael Vick property. ASPCA involvement in preparation, evacuation and relief efforts for hurricanes Gustav and Ike were national media events in August and September. Other major stories included the ASPCA's push for tougher laws against puppy mills and expert advice for President Obama in his search for the First Dog. Also included in Communications is the cost of educational and informational material related to animal matters included in our many direct response communications to members and the public.

**4c** (Code ) (Expenses \$ 13,451,574 including grants of \$ 0 ) (Revenue \$ 0 )  
 community OUTREACH Community Outreach includes a state-of-the-art animal adoptions center in New York City and extensive outreach, education, and training programs in communities throughout the United States. Adoptions of 2,461 cats and 806 dogs in 2008 from the NYC adoptions center were 20% higher than in 2007. During 2008 ASPCA Mission Orange continued efforts in six partner communities (Austin TX, Charleston SC, Gulfport/Biloxi MS, Philadelphia PA, Spokane WA, and Tampa FL) in support of animal welfare and education, resulting in measurable and sustainable increases in adoptions, improved save rates of animals most at risk in shelters, and animal cruelty prevention. After hurricane Katrina in 2005, the ASPCA created a Disaster Response team of veterinarians, technicians, disaster responders and shelter professionals, to assist in the rescue of animals in disaster situations such as hurricanes, floods, wildfires, tornadoes, blizzards and large scale puppy mill raids. In 2008, the disaster team helped 1,469 animals and found shelter for another 1,200 animals during hurricanes Gustav and Ike. Through the ASPCA Shelter Outreach program in 2008, more than 200 shelters nationwide were using the ASPCA "Meet Your Match" program, up from 125 in 2007. In 2008, the ASPCA Humane Education Department presented 66 programs to 2,725 teachers, community members, and parents and to 1,150 students. We distributed 24,000 books and other materials to schools and transmitted 27,000 materials electronically. We also created 118 new print and web based materials. Over 23 million people were reached through our education and outreach programs. The ASPCApro.org website traffic increased 44% in 2008 and related monthly E-newsletter reached over 5,000 animal welfare professionals. Through this site where ASPCA nationally recognized experts present tools and strategies in areas such as adoptions, spay/neuter, behavior, dealing with feral cats, fundraising and shelter medicine.

(Code ) (Expenses \$ 8,055,089 including grants of \$ 0 ) (Revenue \$ 29,178 )  
 Animal Cruelty Programs

(Code ) (Expenses \$ 6,550,001 including grants of \$ 6,462,726 ) (Revenue \$ 0 )  
 Grants and Scholarships

(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
 SEE SCHEDULE O







**4d** Other program services (Describe in Schedule O )  
 (Expenses \$ 14,605,090 including grants of \$ 6,462,726 ) (Revenue \$ 29,178 )

**4e** Total program service expenses \$ 72,512,134 Must equal Part IX, Line 25, column (B).

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	Yes	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors?	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		No
<b>4</b> Section 501(c)(3) organizations Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II.</i>	Yes	
<b>5</b> Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III.</i>		
<b>6</b> Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		No
<b>9</b> Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		No
<b>10</b> Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>	Yes	
<b>11</b> Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.</i>	Yes	
<b>12</b> Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	Yes	
<b>13</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the U S ?		No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? <i>If "Yes," complete Schedule F, Part I.</i>		No
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II.</i>		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III.</i>		No
<b>17</b> Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I.</i>	Yes	
<b>18</b> Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	Yes	
<b>19</b> Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		No
<b>20</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		No
<b>21</b> Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>	Yes	
<b>22</b> Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		No
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J.</i>	Yes	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.</i>		No
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		No
<b>b</b> Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I.</i>		No
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i>		No
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>	Yes	

**Part IV Checklist of Required Schedules** *(Continued)*

		Yes	No
<b>28</b>	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
<b>a</b>	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . 		No
<b>b</b>	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . 		No
<b>c</b>	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . 		No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> 	Yes	
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . . 		No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . . 		No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .		No
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .		No
<b>35</b>	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		No
<b>36</b>	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		No
<b>37</b>	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		No

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable . . . . .		
	<b>1a</b> 133		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	Yes	
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return . . . . .		
	<b>2a</b> 596		
<b>b</b>	If at least one is reported in 2a, did the organization file all required federal employment tax returns? . . . . . <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	Yes	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .		No
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .		
<b>4a</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)? . . . . .	Yes	
<b>b</b>	If "Yes," enter the name of the foreign country <u>CJ</u> See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		No
<b>c</b>	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ? . . . . .		
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible? . . . . .		No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>7</b>	<i>Organizations that may receive deductible contributions under section 170(c).</i>		
<b>a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more? . . . . .	Yes	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	Yes	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		No
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		
	<b>7d</b>		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		No
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		No
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .		
<b>8</b>	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>		
<b>a</b>	Did the organization make any taxable distributions under section 4966? . . . . .		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<i>Section 501(c)(7) organizations.</i> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		
	<b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .		
	<b>10b</b>		
<b>11</b>	<i>Section 501(c)(12) organizations.</i> Enter		
<b>a</b>	Gross income from members or shareholders . . . . .		
	<b>11a</b>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .		
	<b>11b</b>		
<b>12a</b>	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041? . . . . .		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .		
	<b>12b</b>		

**Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**

**Section A. Governing Body and Management**

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body . . . . .		
<b>1b</b>	Enter the number of voting members that are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		No
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		No
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .		No
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .		No
<b>6</b>	Does the organization have members or stockholders? . . . . .	Yes	
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .	Yes	
<b>7b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>8a</b>	the governing body? . . . . .	Yes	
<b>8b</b>	each committee with authority to act on behalf of the governing body? . . . . .	Yes	
<b>9a</b>	Does the organization have local chapters, branches, or affiliates? . . . . .		No
<b>9b</b>	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .		
<b>10</b>	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 . . . . .	Yes	
<b>11</b>	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .	Yes	

**Section B. Policies**

		Yes	No
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No", go to line 13 . . . . .	Yes	
<b>12b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	Yes	
<b>12c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .	Yes	
<b>13</b>	Does the organization have a written whistleblower policy? . . . . .	Yes	
<b>14</b>	Does the organization have a written document retention and destruction policy? . . . . .	Yes	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
<b>15a</b>	The organization's CEO, Executive Director, or top management official? . . . . .	Yes	
<b>15b</b>	Other officers or key employees of the organization? . . . . . Describe the process in Schedule O	Yes	
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		No
<b>16b</b>	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

<b>17</b>	List the States with which a copy of this Form 990 is required to be filed	AL, AK, AZ, AR, CA, CO, CT, FL, GA, IL, IN, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV
<b>18</b>	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input checked="" type="checkbox"/> own website <input type="checkbox"/> another's website <input checked="" type="checkbox"/> upon request	
<b>19</b>	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table	
<b>20</b>	State the name, physical address, and telephone number of the person who possesses the books and records of the organization JULIA NELSON 520 EIGHTH AVENUE 7TH FLOOR NEW YORK, NY 10018 (646) 291-4533	





**Part VIII Statement of Revenue**

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b>	Federated campaigns . . . . . <b>1a</b> 1,791,339					
	<b>b</b>	Membership dues . . . . . <b>1b</b>					
	<b>c</b>	Fundraising events . . . . . <b>1c</b> 539,044					
	<b>d</b>	Related organizations . . . . . <b>1d</b>					
	<b>e</b>	Government grants (contributions) <b>1e</b> 29,178					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above <b>1f</b> 109,435,742					
	<b>g</b>	Noncash contributions included in lines 1a-1f \$ 5,122,235 <b>1f</b>					
	<b>h</b>	<b>Total (Add lines 1a-1f)</b> . . . . . 111,795,303					
<b>Program Service Revenue</b>	<b>2a</b>	BERGH ANIMAL HOSPITAL FEES <b>2a</b> 900,099	4,690,348	4,690,348			
	<b>b</b>	ANIMAL POISON CONTROL CENTER FEES <b>b</b> 900,099	5,995,844	5,995,844			
	<b>c</b>	MOBILE VETERINARY CLINIC REVENUE <b>c</b> 900,099	633,916	633,916			
	<b>d</b>	ADOPTION CENTER FEES <b>d</b> 900,099	577,341	577,341			
	<b>e</b>						
	<b>f</b>	All other program service revenue <b>f</b>					
	<b>g</b>	<b>Total. Add lines 2a-2f</b> . . . . . \$ 11,897,449					
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest other similar amounts) . . . . . <b>3</b> 2,991,810				2,991,810	
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . . <b>4</b> 0					
	<b>5</b>	Royalties . . . . . <b>5</b> 2,115,505				2,115,505	
	<b>6a</b>		(i) Real (ii) Personal				
		Gross Rents	282,038				
		Less rental expenses	81,825				
		Rental income or (loss)	200,213				
	<b>d</b>	Net rental income or (loss) . . . . . <b>d</b> 200,213				200,213	
	<b>7a</b>		(i) Securities (ii) Other				
		Gross amount from sales of assets other than inventory	21,887,237				
		Less cost or other basis and sales expenses	24,331,994				
		Gain or (loss)	-2,444,757				
<b>d</b>	Net gain or (loss) . . . . . <b>d</b> -2,444,757				-2,444,757		
<b>8a</b>	Gross income from fundraising events (not including \$ 1,316,230 of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 . . . . . <b>a</b> 539,044						
	Less direct expenses . . . . . <b>b</b> 599,695						
	Net income or (loss) from fundraising events . . . . . <b>c</b> 716,535					716,535	
<b>9a</b>	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 . . . . . <b>a</b>						
	Less direct expenses . . . . . <b>b</b>						
	Net income or (loss) from gaming activities . . . . . <b>c</b> 0						
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . . <b>a</b> 1,114,223						
	Less cost of goods sold . . . . . <b>b</b> 877,931						
	Net income or (loss) from sales of inventory . . . . . <b>c</b> 236,292					236,292	
	Miscellaneous Revenue	Business Code					
<b>11a</b>	Other Revenue		10,494			10,494	
<b>b</b>							
<b>c</b>							
<b>d</b>	All other revenue		362,895	46,550		316,345	
<b>e</b>	<b>Total. Add lines 11a-11d</b> . . . . . \$ 362,895						
<b>12</b>	<b>Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . 127,871,245		11,943,999			4,131,943	

**Part IX Statement of Functional Expenses**

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.  
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	6,462,726	6,462,726		
<b>2</b>	Grants and other assistance to individuals in the U S See Part IV, line 22	0			
<b>3</b>	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16	0			
<b>4</b>	Benefits paid to or for members	0			
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	3,030,266	1,808,461	648,908	572,897
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
<b>7</b>	Other salaries and wages	23,931,654	22,250,611		1,473,915
<b>8</b>	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	1,854,331	1,679,299	43,283	131,749
<b>9</b>	Other employee benefits . . . . .	3,875,106	3,509,331	90,451	275,324
<b>10</b>	Payroll taxes . . . . .	2,017,163	1,826,761	47,084	143,318
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management . . . . .	0			
<b>b</b>	Legal . . . . .	549,822	383,583	114,513	51,726
<b>c</b>	Accounting . . . . .	114,606	58,449	49,281	6,876
<b>d</b>	Lobbying . . . . .	44,985	44,985		
<b>e</b>	Professional fundraising See Part IV, line 17 . . . . .	1,348,461			1,348,461
<b>f</b>	Investment management fees . . . . .	282,486		282,486	
<b>g</b>	Other . . . . .	1,322,723	1,063,941	99,051	159,731
<b>12</b>	Advertising and promotion . . . . .	2,623,223	2,532,570		90,653
<b>13</b>	Office expenses . . . . .	2,963,587	2,688,432	52,105	223,050
<b>14</b>	Information technology . . . . .	1,863,556	1,728,498	62,426	72,632
<b>15</b>	Royalties . . . . .	0			
<b>16</b>	Occupancy . . . . .	2,354,430	1,839,764	35,695	478,971
<b>17</b>	Travel . . . . .	1,564,884	1,425,443	11,639	127,802
<b>18</b>	Payments of travel or entertainment expenses for any Federal, state or local public officials . . . . .	0			
<b>19</b>	Conferences, conventions and meetings . . . . .	751,317	640,359	16,754	94,204
<b>20</b>	Interest . . . . .	0			
<b>21</b>	Payments to affiliates . . . . .	0			
<b>22</b>	Depreciation, depletion, and amortization . . . . .	1,785,690	1,674,673	35,311	75,706
<b>23</b>	Insurance . . . . .	683,454	609,491	8,144	65,819
<b>24</b>	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below )				
<b>a</b>	OPERATING SUPPLIES	1,035,745	1,035,745	0	0
<b>b</b>	REPAIRS & MAINTENANCE	2,050,344	1,705,749	65,550	279,045
<b>c</b>	AUTO EXPENSE	216,511	213,615	2,388	508
<b>d</b>	DIRECT RESPONSE COSTS	26,764,386	13,325,460	25,706	13,413,220
<b>e</b>	VETERINARY & MEDICAL SVCS	3,175,895	3,175,895	0	0
<b>f</b>	All other expenses	997,131	828,293	74,935	93,903
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24f	93,664,482	72,512,134	1,972,838	19,179,510
<b>26</b>	<b>Joint Costs.</b> Check <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	28112847	13,327,325	25,705	14,759,817

**Part X Balance Sheet**

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,557,160	<b>1</b>	574,260
	<b>2</b> Savings and temporary cash investments . . . . .	10,533,759	<b>2</b>	22,656,764
	<b>3</b> Pledges and grants receivable, net . . . . .	100,000	<b>3</b>	50,000
	<b>4</b> Accounts receivable, net . . . . .	4,093,029	<b>4</b>	17,751,997
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i> . . . . .		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i> . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	322,607	<b>8</b>	299,835
	<b>9</b> Prepaid expenses and deferred charges . . . . .	1,537,544	<b>9</b>	1,266,348
	<b>10a</b> Land, buildings, and equipment cost basis	<b>10a</b> 39,505,711		
	<b>b</b> Less accumulated depreciation <i>Complete Part VI of Schedule D</i> . . . . .	<b>10b</b> 12,144,268	23,274,266	<b>10c</b> 27,361,443
	<b>11</b> Investments—publicly traded securities . . . . .	60,902,320	<b>11</b>	45,168,872
	<b>12</b> Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i> . . . . .	10,669,922	<b>12</b>	11,273,367
	<b>13</b> Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i> . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i> . . . . .	15,470,673	<b>15</b>	11,391,290
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	128,461,280	<b>16</b>	137,794,176	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	4,821,319	<b>17</b>	7,771,907
	<b>18</b> Grants payable . . . . .	1,813,650	<b>18</b>	2,762,000
	<b>19</b> Deferred revenue . . . . .	1,120,162	<b>19</b>	1,472,716
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow account liability <i>Complete Part IV of Schedule D</i> . . . . .		<b>21</b>	
	<b>22</b> Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i> . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable . . . . .		<b>24</b>	
	<b>25</b> Other liabilities <i>Complete Part X of Schedule D</i> . . . . .	2,240,499	<b>25</b>	6,580,352
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	9,995,630	<b>26</b>	18,586,975
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	95,430,986	<b>27</b>	79,624,634
	<b>28</b> Temporarily restricted net assets . . . . .	6,892,038	<b>28</b>	27,532,209
	<b>29</b> Permanently restricted net assets . . . . .	16,142,626	<b>29</b>	12,050,358
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	118,465,650	<b>33</b>	119,207,201	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	128,461,280	<b>34</b>	137,794,176	

**Part XI Financial Statements and Reporting**

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .		No
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? . . . . .	Yes	
<b>2c</b>	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .	Yes	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		No
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? . . . . .		

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

**Public Charity Status and Public Support**

OMB No 1545-0047

**2008**

**Open to Public  
Inspection**

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.  
Attach to Form 990 or Form 990-EZ. See separate instructions.

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 Reason for Public Charity Status (to be completed by all organizations) (See Instructions)**

The organization is not a private foundation because it is (Please check only **one** organization )

- 1  A church, convention of churches, or association of churches described in **Section 170(b)(1)(A)(i)**.
- 2  A school described in **Section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii)**. (Attach Schedule H )
- 4  A medical research organization operated in conjunction with a hospital described in **Section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **Section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **Section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **Section 170(b)(1)(A)(vi)** (Complete Part II )
- 8  A community trust described in **Section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  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 exempt 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)**. (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **Section 509(a)(4)**. (See instructions )
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h  
 a  Type I      b  Type II      c  Type III - Functionally Integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g  Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	36,927,278	64,540,286	51,153,494	64,062,126	111,795,303	328,478,487
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add line 1-3	36,927,278	64,540,286	51,153,494	64,062,126	111,795,303	328,478,487
<b>5</b> The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						18,408,647
<b>6 Public Support</b> subtract line 5 from line 4						310,069,840

**Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4	36,927,278	4,114,181	51,153,494	64,062,126	111,795,303	328,478,487
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,897,909	4,114,181	5,236,069	7,003,338	5,307,258	24,558,755
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )			10,965,246	310,753	362,895	11,638,894
<b>11 Total Support</b> (Add lines 7 through 10)						364,676,136
<b>12</b> Gross receipts from related activities, etc (See instructions )					<b>12</b>	31,715,061
<b>13 First Five Years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b>						<input checked="" type="checkbox"/>

**Computation of Public Support Percentage**

<b>14</b> Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	<b>14</b>	85.026 %
<b>15</b> Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	<b>15</b>	85.328 %

- 16a 33 1/3% Test - 2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% Test - 2007.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a 10% Facts and Circumstances Test - 2008.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization
- b 10% Facts and Circumstances Test - 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization
- 18 Private Foundation.** If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions

**Part III Support Schedule for Organizations Described in IRC 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total</b> Add lines 1-5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Total of lines 7a and 7b						
<b>8 Public Support</b> (Subtract line 7c from line 6)						

**Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total Support</b> (Add lines 9, 10c, 11 and 12)						
<b>14 First Five Years</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Computation of Public Support Percentage**

<b>15</b> Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	<b>15</b>	
<b>16</b> Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	

**Computation of Investment Income Percentage**

<b>17</b> Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	<b>17</b>	
<b>18</b> Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	

- 19a 33 1/3% Tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

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**Part IV** **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

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SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities)

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)

- Section 501(c)(4), (5), or (6) organizations complete Part III

Name of the organization AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Employer identification number 13-1623829

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. (See the instructions for Schedule C for details.)

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures \$
3 Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3). (See the instructions for Schedule C for details.)

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
3 If the organization incurred in a section 4955 tax, did it file Form 4720 for this year? Yes No
4a Was a correction made? Yes No
b If "Yes," describe in Part IV

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). (See the instructions for Schedule C for details.)

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
2 Enter the amount of the filing organization's internal funds contributed to other organizations for section 527 exempt function activities \$
3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b \$
4 Did the filing organization file Form 1120-POL for this year? Yes No
5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's internal funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

**Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

- A** Check  if the filing organization belongs to an affiliated group  
**B** Check  if the filing organization checked box A and "limited control" provisions apply

<b>Limits on Lobbying Expenditures—</b> (The term "expenditures" means amounts paid or incurred.)	<b>(a)</b> Filing Organization's Totals	<b>(b)</b> Affiliated Group Totals
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)	207,441	
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	569,531	
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)	776,972	
<b>d</b> Other exempt purpose expenditures	73,631,228	
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)	74,408,200	
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns— <b>If the amount on line 1e, column (a) or (b) is:</b>	1,000,000	
Not over \$500,000	<b>The lobbying nontaxable amount is:</b> 20% of the amount on line 1e	
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	
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)	250,000	
<b>h</b> Subtract line 1g from line 1a Enter -0- if line g is more than line a		
<b>i</b> Subtract line 1f from line 1c Enter -0- if line f is more than line c		
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**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 1a through 1f of the instructions.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
<b>2a</b> Lobbying non-taxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
<b>c</b> Total lobbying expenditures	695,409	849,101	760,339	776,972	3,081,821
<b>d</b> Grassroots non-taxable amount	250,000	250,000	250,000	250,000	1,000,000
<b>e</b> Grassroots ceiling amount (150% of line d, column (e))					1,500,000
<b>f</b> Grassroots lobbying expenditures	175,188	244,469	244,144	207,441	871,242

**Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines c through i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
<b>i</b> Other activities If "Yes," describe in Part IV			
<b>j</b> Total lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes" enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes" enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).** (See the instructions for Schedule C for details.)

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carryover lobbying and political expenditures from the prior year?	<b>3</b>	

**Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes."** (See the instructions for Schedule C for details.)

<b>1</b> Dues, assessments and similar amounts from members	1 \$
<b>2</b> Section 162(e) non-deductible lobbying and political expenditures <i>(do not include amounts of political expenses for which the section 527(f) tax was paid).</i>	
<b>a</b> Current Year	2a \$
<b>b</b> Carryover from last year	2b \$
<b>c</b> Total	2c \$
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 \$
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 \$
<b>5</b> Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 \$

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation



SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Employer identification number

13-1623829

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4.

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? [ ] Yes [ ] No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? [ ] Yes [ ] No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply)
[ ] Preservation of land for public use (e g , recreation or pleasure)
[ ] Protection of natural habitat
[ ] Preservation of open space
[ ] Preservation of an historically important land area
[ ] Preservation of certified historic structure

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

- a Total number of conservation easements
b Total acreage restricted by conservation easements
c Number of conservation easements on a certified historic structure included in (a)
d Number of conservation easements included in (c) acquired after 8/17/06

Table with 2 columns: Line number, Held at the End of the Year. Rows 2a-2d.

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? [ ] Yes [ ] No

6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? [ ] Yes [ ] No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain why in Part XIV and complete the following table

Table with 2 columns: Description (1c-1f) and Amount

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

Table with 6 columns: (a) Current Year, (b) Prior Year, (c) Two Years Back, (d) Three Years Back, (e) Four Years Back. Rows 1a-1g.

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment, b Permanent endowment 100%, c Term endowment

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

Table with 3 columns: Description (3a(i), 3a(ii), 3b) and Yes/No columns

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Table with 5 columns: Description of investment, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Depreciation, (d) Book value. Rows 1a-1e and Total.



**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

<b>1</b>	Total revenue (Form 990, Part VIII, column (A), line 12)	<b>1</b>	127,871,245
<b>2</b>	Total expenses (Form 990, Part IX, column (A), line 25)	<b>2</b>	93,664,482
<b>3</b>	Excess or (deficit) for the year Subtract line 2 from line 1	<b>3</b>	34,206,763
<b>4</b>	Net unrealized gains (losses) on investments	<b>4</b>	-24,994,218
<b>5</b>	Donated services and use of facilities	<b>5</b>	
<b>6</b>	Investment expenses	<b>6</b>	
<b>7</b>	Prior period adjustments	<b>7</b>	
<b>8</b>	Other (Describe in Part XIV)	<b>8</b>	-8,470,994
<b>9</b>	Total adjustments (net) Add lines 4 - 8	<b>9</b>	-33,465,212
<b>10</b>	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	<b>10</b>	741,551

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	101,150,675
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains on investments	<b>2a</b>	-24,994,218
<b>b</b>	Donated services and use of facilities	<b>2b</b>	1,770,471
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIV)	<b>2d</b>	-3,214,337
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	-26,438,084
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	127,588,759
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	282,486
<b>b</b>	Other (Describe in Part XIV)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	282,486
<b>5</b>	Total Revenue Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 12)	<b>5</b>	127,871,245

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	96,030,398
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	1,770,471
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Losses reported on Form 990, Part IX, line 25	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIV)	<b>2d</b>	877,931
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	2,648,402
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	93,381,996
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	282,486
<b>b</b>	Other (Describe in Part XIV)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	282,486
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 18)	<b>5</b>	93,664,482

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
RECONCILIATION OF NET ASSETS		PART XI, LINE 8 UNREALIZED LOSSES ON PERPETUAL TRUST ASSETS \$(4,092,268) PENSION LIABILITY ACTUARIAL ADJUSTMENTS (4,378,726) ----- (8,470,994)
RECONCILIATION OF REVENUES		PART XII, LINE 2D COST OF GOODS SOLD \$ 877,931 UNREALIZED LOSSES ON PERPETUAL TRUST ASSETS (4,092,268) ----- (\$3,214,337)
RECONCILIATION OF expenses		PART XIII, LINE 2D COST OF GOODS SOLD \$ 877,931
OTHER LIABILITIES		PART X, FIN 48 As permitted by FASB Staff Position FIN 48-3, "Effective Date of FASB Interpretation No 48 for Certain Nonpublic Enterprises", issued in December 2008, the Company has elected to defer the application of the provisions of FIN 48 until the Company's first fiscal year beginning after December 15, 2008



**SCHEDULE G  
(Form 990 or 990-EZ)**

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

OMB No 1545-0047

**2008**

**Open to Public  
Inspection**

Department of the  
Treasury  
Internal Revenue  
Service

▶ **Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.**

Name of the organization  
AMERICAN SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS

**Employer identification number**

13-1623829

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a**  Mail solicitations
- b**  Email solicitations
- c**  Phone solicitations
- d**  In-person solicitations
- e**  Solicitation of non-government grants
- f**  Solicitation of government grants
- g**  Special fundraising events

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities?  **Yes**  **No**

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
TELEFUND	tele marketer		No	2,017,076	844,978	1,172,098
DONOR SERVICES GROUP	tele marketer		No	327,115	109,923	217,192
SHARE GROUP	tele marketer		No	152,516	47,639	104,877
OUTREACH ASSOCIATES	tele marketer		No	190,823	124,510	66,313
<b>Total</b>						

**3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing  
 AL,AK,AZ,AR,CA,CO,CT,DE,FL,GA,ID,IL,IN,IA,KS,KY,LA,ME,MD,MA,MI,MN,MS,MO,MT,NE,NH,NJ,NM,NY,NC,ND,OH,OK,OR,PA,RI,SC,SD, TN,TX,UT,VT,VA,WA,WV,WI,WY

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		<u>bergh ball</u> (event type)	<u>equine event</u> (event type)	<u>3</u> (total number)	(Add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	932,027	319,000	604,247	1,855,274
	<b>2</b> Less Charitable contributions . . . . .	335,625	37,550	165,869	539,044
	<b>3</b> Gross revenue (line 1 minus line 2) . . . . .	596,402	281,450	438,378	1,316,230
<b>Direct Expenses</b>	<b>4</b> Cash Prizes . . . . .				
	<b>5</b> Non-cash Prizes . . . . .				
	<b>6</b> Rent/Facility costs . . . . .				
	<b>7</b> Other direct expenses . . . . .	244,702	128,529	226,464	599,695
	<b>8</b> Direct expense summary Add lines 4 through 7 in column (d) . . . . . ▶				599,695
	<b>9</b> Net income summary Combine lines 3 and 8 in column (d) . . . . . ▶				716,535

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
		<b>1</b> Gross revenue . . . . .			
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Non-cash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> Net gaming income summary Combine lines 1 and 7 in column (d) . . . . . ▶					

		Yes	No
<b>9</b>	Enter the state(s) in which the organization operates gaming activities _____		
<b>a</b>	Is the organization licensed to operate gaming activities in each of these states? . . . . .	<b>9a</b>	
<b>b</b>	If "No," Explain _____ _____		
<b>10a</b>	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	<b>10a</b>	
<b>b</b>	If "Yes," Explain _____ _____		
<b>11</b>	Does the organization operate gaming activities with nonmembers? . . . . .	<b>11</b>	
<b>12</b>	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . .	<b>12</b>	

**13** Indicate the percentage of gaming activity operated in

- a** The organization's facility . . . . . **13a**
- b** An outside facility . . . . . **13b**

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .

- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c** If "Yes," enter name and address

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

- Director/officer
- Employee
- Independent contractor

**17** Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . .

- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Yes** **No**

**15a**

**17a**



Schedule I (Form 990)

OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Name of the organization AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Employer identification number 13-1623829

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance...
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Row 1: See Additional Data Table.

2 Enter total number of section 501(c)(3) and government organizations
3 Enter total number of other organizations

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.  
See Additional Data Table

Identifier	Return Reference	Explanation
GRANTS		Grantee's apply to the ASPCA grant manager for grants which are approved by heads of applicable program departments Generally, grantees are expected to report back to the ASPCA with respect to the use of the grant funds for the purposes requested

Software ID:

Software Version:

EIN: 13-1623829

Name: AMERICAN SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS

## Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Alliance for Contraception of Cats and Dogs 14245 North West Belle Court Portland, OR 97229	41-2185841	501(c)(3)	100,000				general support
American Museum Of Veterinary Medicine 5003A Main Street Birdsboro, PA 195080000	23-2906133	501(c)(3)	25,000				capital support
Animal Alliance 22 Harbourton Mount Airy Road Lambertville, NJ 08530	77-0632827	501(c)(3)	9,325				spay/neuter
Animal Coalition of Tampa 1719 West Lemon Street Tampa, FL 33603	59-3713414	501(c)(3)	27,000				general support
Animal Friends 562 Camp Horne Road Pittsburgh, PA 15237	25-0951565	501(c)(3)	6,500				general support
Animal Haven 251 Centre St New York, NY 10013	11-6101487	501(c)(3)	55,572				general support
Animal Rescue Foundation Inc Po Box 1129 Beacon, NY 125088129	14-1730869	501(c)(3)	25,000				capital support
Animal Trustees of Austin PO Box 14542 Austin, TX 787614542	74-2673018	501(c)(3)	110,000				capital support
Animal Welfare Federation Of New Jersey Inc 191 North Avenue 350 Dunellen, NJ 08812	22-3378806	501(c)(3)	6,000				conference sponsor
Animals and Society Institute 2512 Carpenter Rd 201 A2 Ann Arbor, MI 48108	22-2527462	501(c)(3)	7,000				fellowship

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Association of Shelter Veterinarians Inc 350 South Huntington Ave Boston, MA 02130	73-1627937	501(c)(3)	20,000				shelter study
Austin Humane Society 124 W Anderson Ln Austin, TX 787521104	74-6013665	501(c)(3)	80,200				foster care
Bark Avenue Foundation 3142 Dona Emilia Dr Studio City, CA 91604	20-1329182	501(c)(3)	7,000				general support
Charleston Animal Society 2455 Remount Rd N Charleston, SC 294060000	57-6021863	501(c)(3)	168,217				general support
City of Angleton 104 Cannan Drive Angleton, TX 77515	74-6000047	municipality/co	6,000				emergency repairs
Dutchess County Spca Inc 612 Violet Ave Hyde Park, NY 125381863	14-1340058	501(c)(3)	38,000				general support
EmancipET 2729 Exposition Blvd Box 124 Austin, TX 787031206	74-2913624	501(c)(3)	16,668				general support
Equine Advocates Incorporated Po Box 354 Chatham, NY 120370354	11-3313534	501(c)(3)	20,000				fencing
Finger Lakes SPCA 7315 State Route 54 Bath, NY 148100000	16-0772023	501(c)(3)	10,000				medical support
Forgotten Cats Inc PMB 422 4001 Kennett Pike Ste 134 Greenville, DE 19807	20-0691180	501(c)(3)	15,000				spay/neuter

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Friends Of Green Chimneys400 Doansburg Road Box 719 Brewster, NY 10509	13-3897106	501(c)(3)	15,000				conference sponsor
Galveston Island Humane Society Inc6814 Broadway Galveston, TX 77554	74-2159658	501(c)(3)	25,000				hurricane repairs
Give A Dog A Bone Inc 1200 15Th St San Francisco, CA 941034207	94-3394582	501(c)(3)	6,500				training sponsor
Greater Birmingham Humane Society300 Snow Dr Birmingham, AL 352096301	63-0288810	501(c)(3)	13,050				hurricane repairs
Habitat For Horses IncPO Box 213 Hitchcock, TX 775630213	76-0586024	501(c)(3)	10,000				barn repairs
Hampton Classic Horse Show IncPO Box 3013 Bridgehampton, NY 11932	11-2597077	501(c)(3)	10,000				sponsorship
Hillsborough County Animal Services440 S Falkenburg Rd Tampa, FL 33619	59-6000661	municipality/co	20,475				vehicle purchase
HorseNet IncPO Box 358 Mount Airy, MD 21771	52-2166053	501(c)(3)	9,000				Emergency hay
Humane Alliance25 Heritage Drive Asheville, NC 28806	56-1856805	501(c)(3)	301,350				spay/neuter facility
Humane Education Committee Inc160 East 88th Street Suite 14C New York, NY 10128	13-3035954	501(c)(3)	7,000				conference

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Humane Farm Animal CarePo Box 727 Herndon, VA 201720727	47-0910622	501(c)(3)	65,000				general support
Humane Society of Boulder Valley2323 55th Street Boulder, CO 80301	84-0152768	501(c)(3)	12,000				online programs
Humane Society Of Sonoma CountyPo Box 1296 Santa Rosa, CA 954021296	94-6001315	501(c)(3)	25,000				spay/neuter
Humane Society of South Mississippi2615 25Th Ave Gulfport, MS 395014832	64-6034439	501(c)(3)	191,095				spay/neuter
Humane Society of Tampa3607 N Armenia Ave Tampa, FL 336071322	59-0799907	501(c)(3)	138,340				spay/neuter
Humane Society OfThe United States2100 L St NW Washington, DC 200371525	53-0225390	501(c)(3)	18,000				conference sponsor
Institute For The Development Of Earth AwarenessPo Box 124 New York, NY 100120003	13-3537719	501(c)(3)	55,000				general support
Jacksonville Humane Society8464 Beach Boulevard Jacksonville, FL 32216	59-0624410	501(c)(3)	9,000				online project
Kansas Humane Society Of Wichita Inc4218 Southeast Blvd Wichita, KS 67210	48-0554339	501(c)(3)	10,500				general support
Larimer Humane Society 5137 South College Avenue Fort Collins, CO 80525	84-0611804	501(c)(3)	10,500				online project

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Liberty Humane Society Inc 235 Jersey City Blvd Jersey City, NJ 07305	22-3585263	501(c)(3)	10,000				general support
Lifesavers Inc 23809 E Avenue J Lancaster, CA 93535 8984	95-4631906	501(c)(3)	20,000				horse chute
Louisiana Society For The Prevention Of Cruelty To 1700 Mardi Gras Blvd New Orleans, LA 70114	72-0471368	501(c)(3)	17,750				general support
Mayors Alliance For NYCs Animals 244 Fifth Ave Ste R290 New York, NY 10001 7604	73-1653635	501(c)(3)	86,790				spay/neuter
Mississippi Animal Rescue League 5221 Greenway Drive Ext Jackson, MS 39204	23-7100847	501(c)(3)	6,500				emergency funds
Mississippi Spay And Neuter 1426 33rd Ave Gulfport, MS 39501 2770	20-2938077	501(c)(3)	10,500				general support
Morgan County Humane Society Inc 690 W Mitchell St Martinsville, IN 46151 2734	23-7092698	501(c)(3)	12,000				flood relief
Mt Pleasant Animal Shelter Inc 194 Route 10 West East Hanover, NJ 07936 0000	23-7189562	501(c)(3)	7,500				general support
New York City Animal Care and Control 11 Park Place Suite 805 New York, NY 10007 2839	13-3788986	501(c)(3)	28,000				animal transport
New Yorkers for Clean Liveable and Safe Streets C/O Edison Properties LLC 100 Wash Newark, NJ 07102	26-3207326	501(c)(3)	250,000				carriage horse

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
No More Homeless Pets In Hillsborough County 17633 Gunn Hwy 180 Tampa, FL 33556	20-0875455	501(c)(3)	23,000				marketing plan
Oklahoma City Animal Welfare Division 2811 SE 29th Street Oklahoma City, OK 73129	73-6005359	municipality/co	5,800				general support
Operation Catnip of Gainesville PO Box 141023 Gainesville, FL 326141023	59-3522372	501(c)(3)	7,000				general support
Orphan Acres Inc 1183 Rothfork Rd Viola, ID 838729761	75-3046514	501(c)(3)	9,000				emergency hay
PAWS the Philadelphia Animal Welfare Society 100 N 2nd Street Philadelphia, PA 19106	75-2979217	501(c)(3)	7,000				general support
Pennsylvania Veterinary Medical Association 12 Briarcrest Square Hershey, PA 17033	23-1397526	501(c)(6)	10,000				spay/neuter
Pet Helpers Inc 1447 Folly Rd Charleston, SC 294129509	57-0802283	501(c)(3)	31,283				general support
Pet Savers PO Box 11555 Spokane, WA 99211	91-1741239	501(c)(3)	67,500				general support
Pets Smart Charities Inc 19601 N 27th Ave Phoenix, AZ 85027	93-1140967	501(c)(3)	643,459				spay/neuter
Philadelphia Animal Care & Control Association 111 W Hunting Park Ave Philadelphia, PA 191402717	75-2979217	501(c)(3)	85,000				general support

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Puerto Rico Animal Welfare Society Inc Paws Po Box 605 Aguadilla, PR 006030000	66-0588444	501(c)(3)	10,000				spay/neuter
Return to Freedom American Wild Horse SanctuaryPO Box 926 Lompoc, CA 934380926	06-1484961	501(c)(3)	312,000				equine support
Richmond SPCA2519 Hermitage Road Richmond, VA 23220	54-0506328	501(c)(3)	25,000				horse sponsorship
Ryan Newman Foundation PO Box 5998 Statesville, NC 28687	02-0736931	501(c)(3)	10,000				spay/neuter
San Diego Humane Society and SPCA5500 Gaines Street San Diego, CA 92110	95-1661688	501(c)(3)	1,400,000				treatable pets
Society of Animal Welfare Administrators2320 Park Blvd Lincoln, NE 685023327	41-1618666	501(c)(6)	10,000				conference sponsor
Spokane County Regional Animal Protection Service2521 North Flora Road Spokane, WA 99216	91-6001370	municipality/co	35,500				capacity building
Spokane Humane Society PO Box 6247 Spokane, WA 992170904	91-0565011	501(c)(3)	55,000				adoptions
St Huberts GiraldaPO Box 159 Madison, NJ 079400000	22-1627726	501(c)(3)	15,000				general support
The League aka Community League Inc 35 James Street Newark, NJ 071022016	42-1661464	501(c)(3)	125,000				education projects

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
The Pennsylvania SPCA 350 E Erie Avenue Philadelphia, PA 19134	23-1352269	501(c)(3)	67,000				general support
The Science and Conservation Center Inc 2100 South Shiloh Road Billings, MT 59106	81-0539631	501(c)(3)	15,000				horse contraception
The Spayed Club PO Box 1145 Frazer, PA 19355	23-2822590	501(c)(3)	25,000				general support
Tony La Russas Animal Rescue Foundation PO Box 30215 Walnut Creek, CA 945989215	68-0240341	501(c)(3)	31,500				adoption training
United Animal Nations 1722 J Street Suite 11 Sacramento, CA 95811	68-0124097	501(c)(3)	50,000				emergency rescue
United Pegasus Foundation 120 S 1St Ave Arcadia, CA 910063605	95-4497611	501(c)(3)	10,000				fencing/hay
University of Illinois University Avenue Champaign, IL 618207406	37-6000511	501(c)(3)	25,000				scholarships
University of Pennsylvania Office of the Treasurer PO Box 7853 Philadelphia, PA 191785326	23-1352685	501(c)(3)	650,000				swine project
Walkin N Circles Ranch Inc Po Box 626 Edgewood, NM 870150626	04-3619624	501(c)(3)	9,000				barn repair



**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Edwin J Sayres	(i)	369,986	95,000	9,012	0	42,712	516,710	0
	(ii)	0	0	0	0	0	0	0
Stephen Eudene	(i)	163,925	0	6,729	0	40,044	210,698	0
	(ii)	0	0	0	0	0	0	0
Stephen Zawistowski	(i)	208,182	10,027	3,589	0	48,312	270,110	0
	(ii)	0	0	0	0	0	0	0
Stephen Musso	(i)	207,311	10,000	3,579	0	40,606	261,496	0
	(ii)	0	0	0	0	0	0	0
Jonelle Sullivan	(i)	178,111	0	2,726	0	17,934	198,771	0
	(ii)	0	0	0	0	0	0	0
STEVEN HANSEN	(i)	168,017	12,913	3,109	0	38,999	223,038	0
	(ii)	0	0	0	0	0	0	0
JULIE MORRIS	(i)	164,154	0	3,363	0	31,130	198,647	0
	(ii)	0	0	0	0	0	0	0
MELISSA NORDEN	(i)	151,550	5,000	2,855	0	15,960	175,365	0
	(ii)	0	0	0	0	0	0	0
LEE MURRAY	(i)	148,532	0	4,586	0	21,384	174,502	0
	(ii)	0	0	0	0	0	0	0
TODD HENDRICKS	(i)	154,275	15,000	2,905	0	16,406	188,586	0
	(ii)	0	0	0	0	0	0	0
KAREN CHERRONE	(i)	221,588	1,804	428	0	22,666	246,486	0
	(ii)	0	0	0	0	0	0	0
ANNEMARIE SEPULVEDA	(i)	109,225	80,000	2,826	0	14,130	206,181	0
	(ii)	0	0	0	0	0	0	0
RANDALL LOCKWOOD	(i)	168,742	5,000	4,890	0	42,537	221,169	0
	(ii)	0	0	0	0	0	0	0
LOUISE MURRAY	(i)	172,562	5,000	306	0	18,596	196,464	0
	(ii)	0	0	0	0	0	0	0
MATT BERSHADKER	(i)	145,632	5,000	2,827	0	16,530	169,989	0
	(ii)	0	0	0	0	0	0	0
	(ii)							



**Software ID:**  
**Software Version:**  
**EIN:** 13-1623829  
**Name:** AMERICAN SOCIETY FOR THE PREVENTION OF  
 CRUELTY TO ANIMALS

**Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Edwin J Sayres	(i) 369,986 (ii) 0	95,000 0	9,012 0	0 0	42,712	516,710 0	0
Stephen Eudene	(i) 163,925 (ii) 0	0 0	6,729 0	0 0	40,044	210,698 0	0
Stephen Zawistowski	(i) 208,182 (ii) 0	10,027 0	3,589 0	0 0	48,312	270,110 0	0
Stephen Musso	(i) 207,311 (ii) 0	10,000 0	3,579 0	0 0	40,606	261,496 0	0
Jonelle Sullivan	(i) 178,111 (ii) 0	0 0	2,726 0	0 0	17,934	198,771 0	0
STEVEN HANSEN	(i) 168,017 (ii) 0	12,913 0	3,109 0	0 0	38,999	223,038 0	0
JULIE MORRIS	(i) 164,154 (ii) 0	0 0	3,363 0	0 0	31,130	198,647 0	0
MELISSA NORDEN	(i) 151,550 (ii) 0	5,000 0	2,855 0	0 0	15,960	175,365 0	0
LEE MURRAY	(i) 148,532 (ii) 0	0 0	4,586 0	0 0	21,384	174,502 0	0
TODD HENDRICKS	(i) 154,275 (ii) 0	15,000 0	2,905 0	0 0	16,406	188,586 0	0
KAREN CHERRONE	(i) 221,588 (ii) 0	1,804 0	428 0	0 0	22,666	246,486 0	0
ANNEMARIE SEPULVEDA	(i) 109,225 (ii) 0	80,000 0	2,826 0	0 0	14,130	206,181 0	0
RANDALL LOCKWOOD	(i) 168,742 (ii) 0	5,000 0	4,890 0	0 0	42,537	221,169 0	0
LOUISE MURRAY	(i) 172,562 (ii) 0	5,000 0	306 0	0 0	18,596	196,464 0	0
MATT BERSHADKER	(i) 145,632 (ii) 0	5,000 0	2,827 0	0 0	16,530	169,989 0	0

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
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Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

Name of the organization AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Employer identification number 13-1623829

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only). To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958. 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Total \$

Part III Grants or Assistance Benefitting Interested Persons To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of transaction, (d) Description of transaction, (e) Sharing of organization's revenues?

SCHEDULE M (Form 990)

Non-Cash Contributions

OMB No 1545-0047

2008

Open to Public Inspection

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990

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 Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of Contributions, (c) Revenues reported on Form 990, Part VIII, line 1g, (d) Method of determining revenues. Rows include Art, Books, Cars, Securities, etc.

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29 0

Table with 3 columns: Question, Yes, No. Rows include 30a, 31, 32a, 33 regarding contribution policies and reporting.



**SCHEDULE O  
(Form 990)**

**Supplemental Information to Form 990**

OMB No 1545-0047

**2008**

**Open to Public  
Inspection**

Department of the  
Treasury  
Internal Revenue  
Service

**▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

**Name of the organization**  
AMERICAN SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS

**Employer identification number**

13-1623829

Identifier	Return Reference	Explanation
PROGRAM SERVICE ACTIVITY	FORM 990 PART III LINE 4E	<p>ANTI-CRUELTY PROGRAMS (\$8,055,089) During 2008, the ASPCA Humane Law Enforcement Department in New York City investigated 5,227 reported cases of animal cruelty resulting in seizure of over 400 animals and 78 animal cruelty arrests. The department responded to 50,000 telephone and e-mail inquiries from the public, and provided training for more than 1,300 police recruits and law enforcement officers in the New York area. In its first year, the ASPCA Mobile Animal CSI unit traveled thousands of miles to investigate numerous egregious acts of animal cruelty. The unit, supervised by an experienced veterinary scientist, participated in 12 major Anti-Cruelty raids in 2008 including 3 dog fighting raids in Georgia, a large scale puppy mill raid in Tennessee, and the most extensive cat rescue in recent history in Pennsylvania. The ASPCA aided more than 70,000 animals in 2008 through its legislative efforts. These included legislation that improved care for dogs in Pennsylvania's commercial kennel industry, requiring spay/neuter of cats and dogs before adoption in Colorado, requiring institutional owners of foreclosed properties in California to notify animal control officials about abandoned animals in their properties, "Good Samaritan" law in Illinois protecting people who rescue or care for injured animals in emergencies or disasters, a Utah law making it a felony on first offense for deliberate torture of a cat or dog, stronger animal abuse penalties in Kentucky, and a stronger anti dog fighting law in Georgia. Grants &amp; Sponsorships (\$6,550,001) Details of grants over \$5,000 made to worthy organizations to help animals are listed on schedule I of this return.</p>

Identifier	Return Reference	Explanation
GOVERNING BODY AND MANAGEMENT	FORM 990 PART VI SECTION A	LINE 6 - Any contributor over age 18 who makes a donation of \$25 or more to the ASPCA is deemed a "Member" "Governing members" consist of those persons who currently serve on the ASPCA's Board of Directors LINE 7A - Only "Governing Members" have the right to elect members of the ASPCA's Board of Directors LINE 10 - A draft of the 2008 Form 990 will be reviewed by the Audit Committee and distributed to all members of the Board of Directors before filing electronically by Grant Thornton

Identifier	Return Reference	Explanation
POLICIES	FORM 990 PART VI SECTION B	LINE 12C - All directors, officers and key employees complete a written conflict of interest questionnaire and declaration annually which is reviewed by the general counsel and the audit committee of the board of directors LINE 15 - The Executive Committee of the ASPCA Board reviews and approves compensation of the President/CEO, CFO and key employees (defined as those earning over \$150,000 and having significant organizational responsibilities) A staff committee of Human Resource and Financial officers provide comparability data to the Executive Committee for their review Compensation data considered is based on industry surveys, documented compensation of persons holding similar jobs in similar organizations, and/or outside compensation studies by independent experts

Identifier	Return Reference	Explanation
DISCLOSURE	FORM 990 PART VI SECTION C	LINE 19 - Audited Financial Statements, charter and by-laws are made available to the public upon request and through charitable registration requirements in over 40 states. The conflict of interest policy is not a public document.