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December \_\_, 2009

Internal Revenue Service  
Fresno, California 93888

Dear IRS Tax Fraud investigator:

After reviewing the attached "Overview Summary," I believe that the IRS should investigate the alleged **"Excessive and Under-Reported Lobbying Activities of the Humane Society of the U.S. (HSUS)."** The address of HSUS is 2100L St., NW, Washington DC 20037, and its Tax identification Number is **EIN: 53-0225390.**

What is seemingly so incredulous is the fact that on the Tax Returns for 2005-2007 the HSUS affirmatively stated **"NO"** to the following questions: ***"(D)uring the year, did the organization attempt to influence national, state or local regulation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of "Volunteers" or "Paid staff or management?"*** However, when one reviews and dissects the self-described legislative activities, accomplishments and successes that HSUS touts on over 300 pages of documents downloaded from its own Website, as well as its description of its "Lobbying Activities" on its Tax Returns for 2004-2008, the **actual amount of revenue expended by the HSUS on its direct and indirect lobbying activities** for the last five years may approach or exceed **\$200 MILLION DOLLARS.**

If HSUS "talks" like a "Lobbyist;" "hawks" like a "Lobbyist;" and "stalks" like a "Lobbyist," I believe that a basis exists to assume that it is a "Lobbying" Organization, notwithstanding its professed claim that it is entitled to a tax-exempt status as a "public charity." If the IRS reaches this same conclusion after thoroughly investigating the "lobbying activities" of the HSUS, then I assume **a basis would exist for the IRS to rescind the tax-exempt, public charity status of the HSUS, and to seek appropriate back taxes, interests and penalties.**

On reflection, I believe that all tax payers have a right to assume that no public charity will be permitted to ignore explicit IRS limitations on lobby activities. That is why I am asking that the IRS investigate the "lobbying activities" of the HSUS. Thank you.

Respectfully Submitted,

(Type or Print Your Name, Address & Phone Number)

**PS: Please keep my identity confidential.** (IRS will honor this request, if you make it.)

