

Department of the Treasury  
Office of the Inspector General for Tax Administration  
**ATTN: Scott Sanders**, Complaint Management Team  
1125 15<sup>th</sup> Street, NW  
Washington DC 20005

RE: The Excessive Lobbying Activities of the Humane Society of the U.S. (EIN: 53 - - 0225390)  
**IG Complaint Number 55-1005-0025-C**

Dear Mr. Sanders:

I respectfully ask that the Office of the Inspector General of the Department of the Treasury ensure that the Internal Revenue Service (IRS) conducts a timely and thorough audit of the excessive lobbying activities of the Humane Society of the United States (HSUS), which apparently has been allowed to ignore the **IRS limitations on "TOO MUCH LOBBYING" by a tax-exempt, public charity**. The following are but a few reasons why I am making this request:

- Earlier this year the IRS received over 6,000 letters from concerned citizens who live in all 50 States. These letters requested that the IRS audit the excessive lobbying activities of the HSUS.
- At least nine Members of Congress from seven different States have asked the IRS, on behalf of their constituents, to address their concerns about the excessive lobbying activities of the HSUS.
- One Member of Congress has sent at least two letters to the IRS, and in his last letter he stated: ***"The attached information unquestionably demonstrates that HSUS invests a substantial amount of time and money in political campaigns and attempts to influence specific legislation, a clear and direct violation of section 501 (c) (3) of the Internal Revenue Code."***
- The IRS has received over 1,200 pages of incriminating documents that detail the more than 200 different types of lobbying activities conducted by the HSUS. Illustrative examples include:
  - Claiming credit for the enactment of more than 525 Federal and State Statutes and the passage of more than 25 State Ballot Initiatives.
  - **Federal Election Commission** documents that reference over 2,300 pages of lobbying activities of an HSUS affiliate that is managed by the two most senior HSUS Officers.
  - **Missouri Ethics Commission** documents that show that the HSUS has contributed over \$700,000, to date, in support of a Ballot Initiative. These documents also raise an issue as to whether the HSUS has **"laundered"** other financial support of lobbying activities through surrogate organizations to conceal the magnitude of its lobbying activities.
  - Extracts from the HSUS 2008 Tax Return (***"the HSUS assisted in sending constituent EMAILS and FAXES to lawmakers through a functionality on the Society's website."***), and supporting examples of E-Mails that, when considered in their entirety, will establish that just this one example of lobbying activity has generated over 1.6 Billion "TAKE ACTION" lobbying-related E-Mails. **Significantly, a stack of 1.6 Billion E-Mails would be over 100 Miles High! Is not that, by itself, "TOO MUCH LOBBYING"?!?!?**

Respectfully submitted,

(Signature, and date, if you like)

TYPE OR PRINT YOUR NAME AND ADDRESS