

OGDEN UT 84201-0038

In reply refer to: 0438927997
Feb. 27, 2009 LTR 3734C E0
84-0605177 200706 67 000
00028928
BODC: TE

COLORADO HUMANE SOCIETY & SPCA INC
2760 S PLATTE RIVER DR
ENGLEWOOD CO 80110-1406

Taxpayer Identification Number: 84-0605177
Tax Period(s): June 30, 2007

Form: 990

Dear Taxpayer:

Thank you for your inquiry dated Feb. 04, 2009.

We charged a penalty for an incomplete late return. We cannot remove the penalty until we receive the information we have requested.

Schedule B, Schedule of Contributors, is a required attachment for Form 990, Form 990-EZ, or Form 990-PF. All organizations must complete and attach Schedule B or certify they are not required to file Schedule B. Guidelines for filing Schedule B can be found in Forms 990, 990-EZ or 990-PF instructions. These instructions can be obtained through our website at www.irs.gov.

_____ Check here if the organization is not required to attach Schedule B. You must also sign the declaration at the end of this letter.

Your return was due on May 15, 2008. We received it on Aug. 08, 2008.

If you think you have an acceptable reason for us to remove or reduce this penalty, you should do the following:

- explain why in a signed statement;
- send any supporting documents; and
- request that we remove the penalty from your account.

Either the person who is responsible for your tax or who is authorized to pay your tax must sign the statement. That person generally is an officer of the exempt organization or a person you authorized by a power of attorney.

In addition, we also can remove a penalty or a portion of it if you received a penalty because you followed our advice. Before we can do so, however, the following sequence must occur:

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COLORADO HUMANE SOCIETY & SPCA INC
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1. You wrote to us, asking for advice about a specific issue.
2. You gave us complete and correct information about the issue.
3. You received from us specific written advice.
4. You followed our written advice in the manner that we outlined.
5. You received a penalty.

The current balance due for the tax period ended June 30, 2007 is \$26,477.12, which includes applicable penalty and interest figured to Mar. 23, 2009. Penalty and interest charges will continue to increase until you pay the full balance due. Please include on your check, your Taxpayer Identification Number, form, and tax period, indicating where we should apply the payment.

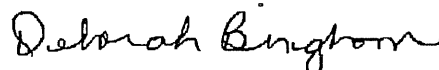
If you have any questions about this letter, please write us at the address shown on this letter or, you may call 1-877-829-5500 toll free.

Whenever you write, please include your telephone number and the best time for us to call, in case we need additional information.

Telephone Number (____) _____ Hours _____

Thank you for your cooperation.

Sincerely yours,



Deborah Bingham
Accounts Management I

Enclosure(s):
Copy of this letter

0438927997
Feb. 27, 2009 LTR 3734C E0
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COLORADO HUMANE SOCIETY & SPCA INC
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DECLARATION

005627

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

Signature of officer or trustee

Date

Title