

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)		1,001,073.
2	Total expenses (Form 990, Part IX, column (A), line 25)		1,641,511.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		-640,438.
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net). Add lines 4 through 8		
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		-640,438.

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

1	Total revenue, gains, and other support per audited financial statements	1	1,320,206.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	319,133.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	319,133.
3	Subtract line 2e from line 1	3	1,001,073.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,001,073.

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

1	Total expenses and losses per audited financial statements	1	1,960,644.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	319,133.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	319,133.
3	Subtract line 2e from line 1	3	1,641,511.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,641,511.

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 IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information *(continued)*

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information.

Part I, Line 2 - Grantmakers Explanation For Grants Outside US

Organization monitors its grants to ensure that such grants are used for proper purposes.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

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

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Petfinder.com Foundation

Employer identification number

87-0694641

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. See Part IV

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

1 (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 (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
<u>ACC&D</u> <u>14245 NW Belle Court</u> <u>Portland, OR 97229</u>	41-2185841	501 (c) (3)	15,000.	0.			
<u>Adams County Ritzville Pet Resc</u> <u>PO Box 311</u> <u>Ritzville, WA 99169</u>	91-1829881	501 (c) (3)	7,500.	0.			
<u>Baltimore Animal Resc/Care Shelt</u> <u>301 Stockholm St</u> <u>Baltimore, MD 21230</u>	86-1130456	501 (c) (3)	6,000.	0.			
<u>BCSPCA</u> <u>1245 E 7th Avenue</u> <u>Vancouver, British Columbia VST</u>			11,340.	0.			
<u>Best Friends Animal Society</u> <u>5001 Angel Canyon Rd</u> <u>Kanab, UT 84741</u>	23-7147797	501 (c) (3)	20,000.	0.			
<u>Catawba County Animal Services</u> <u>100C Southwest Blvd #C</u> <u>Newton, NC 28658</u>	56-6001814	Gov't	7,500.	0.			
<u>Catoosa County Animal Shelter</u> <u>101 Allmond Trail</u> <u>Ringgold, GA 30736</u>	58-6000795	501 (c) (3)	6,000.	0.			
<u>City of East Ridge</u> <u>1517 Tombras Ave</u> <u>East Ridge, TN 37412</u>	62-6018273	Gov't	7,500.	0.			

2 Enter total number of section 501(c)(3) and government organizations ▶ 21

3 Enter total number of other organizations ▶ 1

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 22. Use Part IV and 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.

Part I, Line 2 - Grantmaker's Description of How Grants are Used

Organization monitors its grants to ensure that such grants are used for proper purposes.

**SCHEDULE I-1
(Form 990)**

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047

2009

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II and Part III.**

**Open to Public
Inspection**

Name of the organization **Employer identification number**
 Petfinder.com Foundation 87-0694641

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(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 (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
<u>Cumberland County Animal Service</u> <u>4704 Corporation Drive</u> <u>Fayetteville, NC 28306</u>	56-6000291	Gov't	33,720.				
<u>Darlington County Humane Society</u> <u>PO Box 503</u> <u>Darlington, SC 29532</u>	57-1050670	501 (c) (3)	8,700.				
<u>Fort Worth Animal Care & Control</u> <u>4900 Martin St</u> <u>Fort Worth, TX 76119</u>	75-6000528	Gov't	36,000.				
<u>IFAW</u> <u>PO Box 193</u> <u>Yarmouth Port, MA 02675</u>	31-1594197	501 (c) (3)	71,642.				
<u>Jefferson Parish Animal Shelter</u> <u>#1 Humane Way</u> <u>Jefferson, LA 70123</u>	72-6013920	501 (c) (3)	5,400.				
<u>Morris Animal Foundation</u> <u>10200 E Girard Ave, Ste B430</u> <u>Denver, CO 80231</u>	84-6032307	501 (c) (3)	50,000.				
<u>Nebraska Humane Society</u> <u>10410 South 25th Street</u> <u>Bellevue, NE 68123</u>	47-0378997	501 (c) (3)	5,400.				
<u>Pet Project</u> <u>PO Box 7312</u> <u>Pueblo West, CO 81007</u>	56-2507281	501 (c) (3)	6,000.				
<u>Pitt County Animal Shelter</u> <u>4550 County Home Rd</u> <u>Greenville, NC 27858</u>	56-6000332	501 (c) (3)	6,000.				
<u>Rolling Dog Ranch Animal Sanctry</u> <u>400 Rolling Dog Ranch Lane</u> <u>Ovando, MT 59854</u>	81-0537598	501 (c) (3)	20,000.				

**SCHEDULE I-1
(Form 990)**

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047

2009

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II and Part III.

**Open to Public
Inspection**

Name of the organization

Petfinder.com Foundation

Employer identification number

87-0694641

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(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 (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
San Francisco SPCA 2500 16th Street San Francisco, CA 94103	94-0836580	501 (c) (3)	10,800.				
Saving Grace Pet Adoption Center PO Box 803 Winchester, OR 97495	93-1318052	501 (c) (3)	6,000.				
Second Chance Animal Resc/Adoptn PO Box 7511 Roswell, GA 30077	56-2484605	501 (c) (3)	7,500.				
Young-Williams Animal Center 3201 Division Knoxville, TN 37919	62-6007979	501 (c) (3)	6,000.				
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Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

Name of the organization

Petfinder.com Foundation

Employer identification number

87-0694641

Form 990, Part VI, Line 11 - Form 990 Review Process

Copy of the 990 emailed to each board member for review. Comments sent to ED. All changes reviewed with accountant. Board votes to accept.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Board members are required to disclose potential conflicts of interest annually.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process for CEO, Exec. Dir., or Top Mgtment

Board review of other ED salaries for similar NPO's. Salary.com analysis. Board vote.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Website, written request to ED or Board of Directors.

Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions) Petfinder.com Foundation Number, street, and room or suite no. If a P.O. box, see the instructions. 4729 E Sunrise Dr City or town, state, and ZIP Code Tucson, AZ 85718	Identification number (see instructions) 87-0694641 Principal business activity code number (see instructions) 813000 Tax year of change begins (MM/DD/YYYY) 1/01/2009 Tax year of change ends (MM/DD/YYYY) 12/31/2009 Name of contact person (see instructions) Liz Neuschatz Name of applicant(s) (if different than filer) and identification number(s) (see instructions) Contact person's telephone number 520 321-1606
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If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

Check the box to indicate the applicant. <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Controlled foreign corporation (Section 957) <input type="checkbox"/> 10/50 corporation (Section 904(d)(2)(E)) <input type="checkbox"/> Qualified personal service corporation (Section 448(d)(2)) <input checked="" type="checkbox"/> Exempt organization. Enter Code section ▶ 501(c)(3)	Check the appropriate box to indicate the type of accounting method change being requested. (see instructions) <input type="checkbox"/> Depreciation or Amortization <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions <input checked="" type="checkbox"/> Other (specify) ▶ Cash to Accrual <input type="checkbox"/> Cooperative (Section 1381) <input type="checkbox"/> Partnership <input type="checkbox"/> S corporation <input type="checkbox"/> Insurance company (Section 816(a)) <input type="checkbox"/> Insurance company (Section 831) <input type="checkbox"/> Other (specify) ▶
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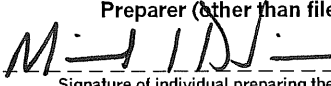
Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.
The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request	Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check 'Other,' and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. ▶ (a) Change No. 122 (b) Other <input type="checkbox"/> Description ▶ _____		
2 Do any of the scope limitations described in section 4.02 of Rev Proc 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If 'Yes,' attach an explanation		X

Part II Information for All Requests	Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If 'Yes,' the applicant is not eligible to make the change under automatic change request procedures.		X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If 'No', go to line 5.		X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Filer _____ Signature and date _____ Name and title (print or type)	Preparer (other than filer/applicant)  Signature of individual preparing the application and date MICHAEL J DeVRIES Name of individual preparing the application (print or type) DeVries CPAs of Arizona, P.C. 4349 East Fifth Street Tucson, AZ 85711-2025 Name of firm preparing the application
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Part II Information For All Requests (continued)		Yes	No
<p>4c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?</p>			
<p>d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If 'Yes,' attach the consent statement from the director.</p>			
<p>e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If 'Yes,' check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended ▶ _____</p>			
<p>f If you answered 'Yes' to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____</p>			
<p>g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?</p>			
<p>5a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If 'Yes,' enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, and the tax year(s) before Appeals and/or a Federal court. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____</p>			X
<p>b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?</p>			
<p>c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? If 'Yes,' attach an explanation.</p>			
<p>6 If the applicant answered 'Yes' to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.</p>			
<p>7 If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? If 'Yes,' the applicant is not eligible to make the change.</p>			X
<p>8a Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?</p>			X
<p>b If 'Yes,' attach an explanation.</p>			
<p>9a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?</p>			X
<p>b If 'Yes,' for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.</p>			
<p>c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, attach an explanation.</p>			
<p>10a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?</p>			X
<p>b If 'Yes,' for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).</p>			
<p>11 Is the applicant requesting to change its overall method of accounting? If 'Yes,' check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.</p>		X	
<p>Present method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)</p>			
<p>Proposed method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)</p>			

Part II Information For All Requests (continued)	Yes	No			
<p>12 If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:</p> <p style="margin-left: 20px;">a The item(s) being changed.</p> <p style="margin-left: 20px;">b The applicant's present method for the item(s) being changed.</p> <p style="margin-left: 20px;">c The applicant's proposed method for the item(s) being changed.</p> <p style="margin-left: 20px;">d The applicant's present overall method of accounting (cash, accrual, or hybrid).</p>					
<p>13 Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. See Attachment 1</p>					
<p>14 Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If 'No,' attach an explanation.</p>	X				
<p>15a Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?</p>		X			
<p style="margin-left: 20px;">b If 'Yes,' for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.</p>					
<p>16 Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?</p>		X			
<p>17 If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.</p> <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width:33%; border-right: 1px solid black; padding: 2px;"> 1st preceding year ended: mo 12 yr 2008 \$ 1,616,073. </td> <td style="width:33%; border-right: 1px solid black; padding: 2px;"> 2nd preceding year ended: mo 12 yr 2007 \$ 1,026,551. </td> <td style="width:33%; padding: 2px;"> 3rd preceding year ended: mo 12 yr 2006 \$ 370,574. </td> </tr> </table>	1st preceding year ended: mo 12 yr 2008 \$ 1,616,073.	2nd preceding year ended: mo 12 yr 2007 \$ 1,026,551.	3rd preceding year ended: mo 12 yr 2006 \$ 370,574.		
1st preceding year ended: mo 12 yr 2008 \$ 1,616,073.	2nd preceding year ended: mo 12 yr 2007 \$ 1,026,551.	3rd preceding year ended: mo 12 yr 2006 \$ 370,574.			

Part III Information For Advance Consent Request	Yes	No
<p>18 Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?</p> <p>If 'Yes,' attach an explanation describing why the applicant is submitting its request under advance consent request procedures.</p>		
<p>19 Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.</p>		
<p>20 Attach a copy of all documents related to the proposed change (see instructions).</p>		
<p>21 Attach a statement of the applicant's reasons for the proposed change.</p>		
<p>22 If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?</p> <p>If 'No,' attach an explanation.</p>		
<p>23 a Enter the amount of user fee attached to this application (see instructions). ▶ \$ _____</p> <p style="margin-left: 20px;">b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).</p>		

Part IV Section 481(a) Adjustment	Yes	No
<p>24 Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment?</p> <p>If 'Yes,' do not complete lines 25, 26, and 27 below.</p>		X
<p>25 Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ <u>-328,371</u>. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. See Attachment 2</p>		

Part IV Section 481(a) Adjustment		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?	X	
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If 'Yes', attach an explanation.		X

Schedule A – Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)

1	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state 'None.' Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g. <p style="text-align: right;">See Attachment 3</p>	Amount
a	Income accrued but not received <p style="text-align: right;">See Attachment 4</p>	\$ 172,371.
b	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method.	-274,579.
c	Expenses accrued but not paid (such as accounts payable)	-226,163.
d	Prepaid expenses previously deducted	None
e	Supplies on hand previously deducted and/or not previously reported	None
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	None
g	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment	None
h	Net section 481(a) adjustment (Combine lines 1a – 1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25.	\$ -328,371.
2	Is the applicant also requesting the recurring item exception under section 461(h)(3)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.	

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B – Change in Reporting Advance Payments (see instructions)

- 1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev Proc 2004-34, 2004-1 CB 991, attach the following information:
 - a A statement explaining how the advance payments meet the definition in section 2.01 of Rev Proc 2004-34.
 - b If the applicant is filing under the automatic change procedures of Rev Proc 2008-52, the information required by section 8.02(3)(a)-(c) of Rev Proc 2004-34.
 - c If the applicant is filing under the advance consent provisions of Rev Proc 97-27, the information required by section 8.03(2)(a)-(f) of Rev Proc 2004-34.
- 2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
 - a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
 - b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
 - c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
 - d A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

Schedule C – Changes Within the LIFO Inventory Method (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (e.g., unit method or dollar-value method).
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc).
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc).
 - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

BAA

Form 3115 (Rev 12-2009)

Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section

263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?
b If 'Yes,' do all the contracts qualify for the exception under section 460(e) (see instructions)?
c If line 2b is 'Yes,' is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?
d If line 2c is 'No,' is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?
3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?
b If 'Yes,' attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
4 To determine a contract's completion factor using the percentage-of-completion method:
a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?
b If line 4a is 'No,' is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))?
5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
2 Attach a description of the inventory goods (if any) NOT being changed.
3a Is the applicant subject to section 263A? If 'No,' go to line 4a.
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If 'No,' attach a detailed explanation.

4a Check the appropriate boxes below.

Identification methods:

- Specific identification
FIFO
LIFO
Other (attach explanation)

Valuation methods:

- Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)

Table with 3 columns: Inventory Being Changed (Present method, Proposed method), Inventory Not Being Changed (Present method). Rows correspond to identification and valuation methods.

- b Enter the value at the end of the tax year preceding the year of change
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information. (see instructions).
a Copies of Form(s) 970 filed to adopt or expand the use of the method.
b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev Proc 2008-52 (or its successor).

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see the instructions).)

Section A – Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B – Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark 'N/A' in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs.)		

Part III Method of Cost Allocation (see instructions) (continued)

Section C – Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs.)		

Schedule E – Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested.

Note: See the *List of Automatic Accounting Method Changes* in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? Yes No
If 'Yes,' the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? Yes No
If 'Yes,' enter the applicable section . ▶ _____
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under section 168(f)(1), 179, or 179C)? Yes No
If 'Yes,' state the election made ▶ _____
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? Yes No
- c Is the property public utility property? Yes No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, the following information for both the present (if applicable) and proposed methods:
 - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
 - b The applicable asset class from Rev Proc 87-56, 1987-2 CB 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev Proc 83-35, 1983-1 CB 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
 - c The facts to support the asset class for the proposed method.
 - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
 - e The useful life, recovery period, or amortization period of the property.
 - f The applicable convention of the property.
 - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

Client 3566

Petfinder.com Foundation

87-0694641

5/10/10

11:10AM

Attachment 1
Form 3115, Part II, Line 13
Description of Trade or Business

Organization promotes the health, care, welfare and the prevention of cruelty to companion animals.

Attachment 2
Form 3115, Part IV, Line 25
Methodology Used to Determine the Section 481(a) Adjustment

Payables net of receivables at 12-31-08 are \$328,371. The 481(a) adjustment is negative and will be added to the expenses in the year of change.

Attachment 3
Form 3115, Schedule A, Part I
Breakdown of Lines 1a - 1g

<u>Line 1a</u>			
.....		\$	172,371.
	Total	\$	<u>172,371.</u>
 <u>Line 1b</u>			
Deferred Revenue.....		\$	-274,579.
	Total	\$	<u>-274,579.</u>
 <u>Line 1c</u>			
.....		\$	-226,163.
	Total	\$	<u>-226,163.</u>

Attachment 4
Form 3115, Schedule A, Part I, Line 1b
Income Received or Reported Before it was Earned

<u>Description</u>	<u>Amount</u>	<u>Legal Basis for Proposed Method</u>
Deferred Revenue	\$ -274,579.	
Total	\$ <u>-274,579.</u>	

Part VIII Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1596990.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f	1,596,990.				
	Program Service Revenue	2 a _____	Business Code			
		b _____				
c _____						
d _____						
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		19,083.		19,083.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses	b			
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a _____						
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		1,616,073.	0.	0.	19,083.	

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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).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	1,053,359.	1,053,359.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	2,000.	2,000.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,472.	6,472.		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	21,910.		20,370.	1,540.
b Legal				
c Accounting	9,795.		9,795.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	293.		293.	
14 Information technology	375.		375.	
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,815.	2,815.		
23 Insurance				
24 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.)				
a <u>SOFTWARE EXPENSE</u>	7,035.		7,035.	
b <u>POSTAGE AND SHIPPING</u>	2,096.		2,096.	
c <u>DUES AND SUBSCRIPTIONS</u>	1,250.		1,250.	
d <u>PRINTING AND REPRODUCTI</u>	1,112.		1,112.	
e <u>INSURANCE</u>	600.		600.	
f All other expenses	193.		193.	
25 Total functional expenses. Add lines 1 through 24f	1,109,305.	1,064,646.	43,119.	1,540.
26 Joint Costs. Check here <input 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 ...				

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	1	
	2	Savings and temporary cash investments	1,876,726.	2 2,386,311.
	3	Pledges and grants receivable, net		3
	4	Accounts receivable, net		4
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use		8
	9	Prepaid expenses and deferred charges		9
	10a	Land, buildings, and equipment: cost basis ... 10a 18,507.		
	b	Less: accumulated depreciation. Complete Part VI of Schedule D ... 10b 14,283.	7,039.	10c 4,224.
	11	Investments - publicly traded securities		11
	12	Investments - other securities. See Part IV, line 11		12
	13	Investments - program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11		15
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,883,765.	16 2,390,535.	
Liabilities	17	Accounts payable and accrued expenses	17	
	18	Grants payable	18	
	19	Deferred revenue	19	
	20	Tax-exempt bond liabilities	20	
	21	Escrow account liability. Complete Part IV of Schedule D	21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	22	
	23	Secured mortgages and notes payable to unrelated third parties	23	
	24	Unsecured notes and loans payable	24	
	25	Other liabilities. Complete Part X of Schedule D	25	
	26	Total liabilities. Add lines 17 through 25	0.	26 0.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27	Unrestricted net assets	1,016,758.	27 248,314.
	28	Temporarily restricted net assets	867,007.	28 2,142,221.
	29	Permanently restricted net assets		29
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30
	31	Paid-in or capital surplus, or land, building, or equipment fund		31
	32	Retained earnings, endowment, accumulated income, or other funds		32
	33	Total net assets or fund balances	1,883,765.	33 2,390,535.
	34	Total liabilities and net assets/fund balances	1,883,765.	34 2,390,535.

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Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?		X
c	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?		X
3a	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?		X
b	If "Yes," did the organization undergo the required audit or audits?		

PETFINDER.COM FOUNDATION
STATEMENTS OF FINANCIAL POSITION
December 31, 2009 and 2008

	2009	2008
ASSETS		
Cash and cash equivalents	\$ 1,580,412	\$ 2,390,401
Accounts receivable	0	52,371
Contributions receivable - Notes 3 and 9	464,006	120,000
Property and equipment - Note 4	1,031	1,922
	\$ 2,045,449	\$ 2,564,694

LIABILITIES AND NET ASSETS

Liabilities:		
Accounts payable	\$ 7,178	\$ 12,870
Grants payable - Note 5	65,000	215,081
Deferred revenues - Note 6	188,469	274,579
Custodial liabilities - Note 7	34,705	0
	295,352	502,530
Net assets:		
Unrestricted:		
Expended for property and equipment	1,031	1,922
Available for operations	688,956	504,698
	689,987	506,620
Temporarily restricted - Note 8	1,060,110	1,555,544
	1,750,097	2,062,164
	\$ 2,045,449	\$ 2,564,694

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See Accompanying Notes.

PETFINDER.COM FOUNDATION
STATEMENTS OF ACTIVITIES
Years ended December 31, 2009 and 2008

	2009	2008
Unrestricted net assets:		
Public support and revenues:		
Contributions and donations	\$ 303,489	\$ 186,307
Royalty income	116,785	186,496
Donated goods and services	319,133	188,511
Interest income	8,749	19,083
	748,156	580,397
Releases from restrictions	1,067,484	928,531
Total public support and revenues	1,815,640	1,508,928
 Expenses:		
Programs	1,250,192	1,042,726
Management and general	50,881	78,830
Fundraising	331,200	157,624
Total expenses	1,632,273	1,279,180
Increase in unrestricted net assets	183,367	229,748
 Temporarily restricted net assets:		
Contributions and donations	572,050	1,057,042
Releases from restrictions	(1,067,484)	(928,531)
Increase (decrease) in temporarily restricted net assets	(495,434)	128,511
 Increase (decrease) in net assets	(312,067)	358,259
 Net assets, beginning of year, as restated - Note 10	2,062,164	1,703,905
 Net assets, end of year, as restated - Note 10	\$ 1,750,097	\$ 2,062,164

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See Accompanying Notes.