



REGISTERED MAIL

The Hervey Foundation for Cats
Box 12 Site 200
Stony Plain AB T7Z 1X2

BN: 89909 1128RR0001

Attention: Mrs. Marjorie Hervey

File #:3010260

September 26, 2013

**Subject: Notice of Suspension of Receipting Privileges
The Hervey Foundation for Cats**

Dear Mrs. Hervey:

I am writing further to our letter dated February 5, 2013 (copy enclosed), in which you were invited to submit representations as to why the registration of The Hervey Foundation for Cats (the Organization) should not be revoked in accordance with subsection 168(1) of the *Income Tax Act*.

We have now reviewed and considered your written responses dated February 20, 2013 and March 6, 2013. However, notwithstanding your reply, our concerns with respect to the Organization's failing to maintain adequate books and records, issuing official donation receipts that are not in accordance with the Act, conferring undue personal benefits to a director and not filing an accurate information return have not been alleviated.

Consequently, for the reason noted above and mentioned in our letter dated February 5, 2013, I wish to advise you that, pursuant to paragraph 188.2(2)(a) of the Act, I propose to suspend the Organization's receipting privileges. The Organization's tax receipting privileges and qualified donee status as defined by the Act are hereby suspended for one year beginning on October 3, 2013.

Consequences of Suspension:

In accordance with subsection 188.2(3) of the Act, for the duration of the Organization's suspension, the Organization:

- may not issue official donation receipts for gifts it received;
- must, before accepting a gift, inform the donor that it has received a Notice of Suspension and cannot issue an official donation receipt; and
- must, before receiving gifts from other registered charities, inform them that it is no longer a qualified donee as defined in the Act.

Please note that the Organization has **seven (7)** days, after the day this letter is mailed, to issue donation receipts for gifts it received prior to the suspension.

Failure to cease receipting will result in us reconsidering our decision not to proceed with the issuance of a Notice of Intention to Revoke the registration of the Organization in the manner described in subsection 168(1) of the Act.

Appeal Process:

Should you wish to appeal this Notice of Suspension of Receipting Privileges in accordance with subsection 168(4) of the Act, a written Notice of Objection, which includes the reasons for objection and all relevant facts, must be filed **within 90 days** from the mailing of this letter. The Notice of Objection should be sent to:

Tax and Charities Appeals Directorate
Appeals Branch
Canada Revenue Agency
250 Albert Street
Ottawa ON K1A 0L5

In accordance with subsection 188.2(4) of the Act, an application to the Tax Court of Canada may be filed for a postponement of the portion of the suspension period that has not elapsed. The application can only be filed once the Notice of Objection to a suspension under subsection 188.2(2) has been filed by the Organization.

Public Notice:

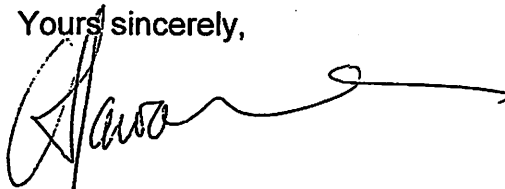
By virtue of paragraph 241(3.2)(g) of the Act, the following information relating to the Organization's suspension of receipting privileges and qualified donee status will be posted on the Charities Directorate Web site:

Suspension:

Name of Organization:	The Hervey Foundation for Cats
Registration Number:	899091128 RR0001
Effective date of Suspension:	October 3, 2013
Reason for Suspension:	Failure to Maintain Adequate Books and Records
Act Reference:	188.2(2)(a)
End date of Suspension:	October 2, 2014
Postponement date, if applicable:	N/A

I trust the foregoing fully explains our position.

Yours sincerely,



Cathy Hawara
Director General
Charities Directorate

Attachments:

- CRA letter dated February 5, 2013
- Responses from Organization dated February 20 and March 6, 2013

c.c.: Ms. Kathy Byram
5451 Hillview Crescent
Edmonton AB T6L 1V9