

**COMPLAINT - PERJURY ON FORM 1023
APPLICATION BY DIRECTOR GRANT**

(A) President/Director, Craig Grant (GRANT), committed perjury when he stated on Form 1023 Application that he was not residing on the 25 acre cat sanctuary a/k/a Caboodle Ranch (CR). See evidence as follows:

1. In letter to IRS agent Ms. Hood (copy enclosed for ready reference) GRANT alluded that if CR became self-supporting, it would be able to pay Fair Market Value for the Rent as if to represent he did not reside on the Ranch after Ms. Hood inquired about the \$1,000 monthly mortgage payment for CR.
2. Grant moved to CR the day after Thanksgiving in November 2003 as stated in his own words posted on the CR web site. See attached web entry.
3. Grant continues to live at CR as stated on the CR web site's Frequently Asked Questions Page. See attached FAQ abstract page dated June 17, 2011.
4. Grant intentionally lists a P.O. Box in Ponte Vedra, FL on Form 1023, which is GRANT'S son and the vice president/director of CR whose name is Robert Grant (ROBERT), instead of his true residence at 711 SE Benchmark Road, Lee, Florida, cite of CR and his residence since 2003. Please know that Ponte Vedra is within 15 minutes or less of St. Augustine, and a 2 hour drive from Lee, Florida, cite of CR.
5. GRANT further states in Article V of the Articles for Incorporation attached to Form 1023 for CR that his residence is 613 N. Forest Creek Drive, St. Augustine, FL, which is the residence of ROBERT, even though GRANT had been living at CR since 2003.
6. GRANT violated Florida Statute 48.091 when he signed Form 1023 and Articles of Incorporation knowingly listing ROBERT's residence as the registered agent's address for GRANT (GRANT is the agent) for process of service. Florida Statute dictates all registered agents must have an office and the registered agent must be present from 10:00 a.m. to Noon daily, Monday through Friday to accept service of process. GRANT is unable to be achieve this statutory requirement because he resides at CR two hours away from the registered agent's address and is present at CR all day to care for the animals. See Statute attached.

(B) GRANT further commits perjury when he states in Part V, Paragraph 8, of the Application and in the Articles of Incorporation that CR is a 25 acre Sanctuary for Cats. However, GRANT and CR only use a TOTAL of 8 acres of the Sanctuary for CR cats and the rest is unused for the cats, and appears to have been that way since owning the land.

1. The 25 acres listed on the Application are 5 separate parcels and on the CR web site journal entry dated February 23, 2011, only 8 acres of the Sanctuary is used and not the full 25 (now 30) acres as stated in GRANT's Application. See attached journal entry.
2. GRANT states on May 13, 2009 journal blog from CR web site that "I need to sell off one of my 5 acres of parcels, up the back of the ranch. That property isn't needed at this point."

**COMPLAINT RE: PERSONAL ENRICHMENT
BY DIRECTORS IN THE FORM OF REAL ESTATE**

Directors CRAIG GRANT and ROBERT GRANT, and Individual CAROL HOUPPT are personally benefiting from CR donations, more specifically real estate accrual. For ready back ground reference, see attached highlighted portions of abstract Form 1023, and letter from GRANT to Agent Terry Hood, dated April 3, 2007. See Perjury Complaint for Form 1023 Application attached to Complaint.

(A) GRANT lives at CR as stated on his IRS Form 990 Returns for 2008 and 2009, but only uses 8 acres of the entire 30 acres of Sanctuary for the cats. The remaining 22 acres is not used as part of the Sanctuary yet GRANT uses 100% of CR donated money to pay mortgages, taxes and upkeep on all 30 acres which are made up of 6 parcels of 5.010 acres each titled as follows:

- three in GRANTS individual name;
- two in joint name with GRANT and ROBERT;
- and one joint with right of survivorship with GRANT and HOUPPT.

Print-Outs from Madison County Property Appraiser's web site confirm ownership status of land used for CR's 30-acre Sanctuary. The 6 parcels total 30.060 acres, estimated value on property roll is \$110,600, with fair market value at approximately \$165,000 - \$200,000.

1. GRANT's journal entry dated May 13, 2009 stating he pays the mortgage for CR, and may have to sell 5 acres of unused CR property. CR web site and fund raising campaigns states GRANT lives solely on donations to keep the 30 acre CR going. Therefore, GRANT has no personal money to pay the mortgages for the 30 acres described as CR. Schedule O of IRS Form 990 states GRANT'S only income is \$12,000 per year for director compensation which is used for food, clothing, medication and basic needs. It does not state money is used to pay mortgages for his residence/real estate and there is not enough money for GRANT to individually afford all the mortgage payments. See attached and attached complaint for improper and deceptive fund raising practices.
2. IRS Forms 990 for the years 2008 and 2009, GRANT claims occupancy expenses on Schedule O for CR which are actually mortgage payments for the properties used for CR. Since GRANT uses 8 acres of the Sanctuary as his residence, and the remaining 22 unutilized acres of the Sanctuary are not used for the cats, GRANT is in violation of his exemption status. GRANT, ROBERT AND HOUPPT are personally benefiting from having their mortgages paid with CR donated money, and are accruing ownership interest in real estate that they can "cash out" at any time, especially since only 8 acres of the Sanctuary is actually used as GRANT stated in his May 13, 2009 journal entry.

(C) GRANT stated in Part VII, Paragraph 4a, of Form 1023 Application that any purchases of additional acreage would not belong to GRANT but CR. GRANT violated that exemption status provision as follows:

1. GRANT and HOIPT purchased additional 5.010 acreage in 2007 for \$36,000 to increase the size of CR to its current 30 acres with a donation made by HOIPT. But GRANT did not title the real estate in the name of CR as stated in his letter to Agent Hood, but in joint name with right of survivorship with GRANT and HOIPT, a former donor and volunteer of CR, as the owners. GRANT claims this additional 5 acres as part of CR. See attached Mortgage, Deed, and signed letters by HOIPT to IRS confirming connection with CR, and CR web site stating CR is 30 acres. See attached Affidavit from Elise Perkins.

**COMPLAINT RE: PERSONAL ENRICHMENT BY DIRECTORS
IN THE FORM OF IMPROVEMENT TO REAL ESTATE**

Directors GRANT and ROBERT are personally benefiting from CR donations, specifically improvements made to real estate owned by GRANT and ROBERT, jointly. The 8 acres that are used as GRANT'S residence and the Sanctuary for the cats are in joint name with GRANT and ROBERT. It is on these two parcels that the significant improvements are being made which greatly increase the value of the property as follows:

1. GRANT purchased a new residence for himself with 100% donated CR funds and placed it on CR 8 acres that is used for the Sanctuary. Notice of Commencement dated January 31, 2011 for improvement to property jointly owned by GRANT and ROBERT to erect 2 two-story sheds and 1 one-story shed. Two of the 3 buildings GRANT purchased with CR donated funds, and the 1 story was donated by "Angel Don from Texas". Estimated value of the 3 items is \$65,000. According to CR journal entry dated Nov. 26, 2010 sheds were for GRANT'S new home, the FeLv/HIV building and a new shed to house cat carriers and supplies. See attached evidence & Notice of Commencement to improve the property owned by GRANT and ROBERT with the buildings.
2. In addition, GRANT has used CR donations to purchase the following improvements or had the buildings donated to CR to the properties owned by GRANT and ROBERT as follows:
 - 1) A dry storage container to hold cat supplies (not the shed listed above).
 - 2) A Gazebo was donated on or about December 3, 2010 for weddings & sitting area.
 - 3) 1000 feet of fencing was donated (but not reported on 2009 tax return).
 - 4) Install a "Yellow Brick Road" for a path up the entire entry to CR and around the office.
 - 5) Rebuilding the pond at CR sanctuary worth at least \$5,000 donated by Barbara Miller. See attached entry.
 - 6) Mr. & Mrs. Dan Mahoney donated their 1997 Town & Country van to GRANT for transporting cats. Cannot confirm in name of CR or GRANT. Please investigate.
3. See "In the Mews" journal blog entry by Nannette Entrinken stating all the other improvements made to the properties jointly owned by GRANT and ROBERT that were donated to CR and the cats which improved the value of the properties over the years.

**COMPLAINT RE: CR ENGAGES IN DECEPTIVE
OR IMPROPER FUND RAISING PRACTICES**

1. On August 16, 2010, CR web site started a Fund Raiser for a new infirmary (see attached journal entry). CR purchased 3 buildings/sheds/barns in November 2010 with donated funds one of which to be used for GRANT's new living quarters, the infirmary, and a storage barn (see attached journal entry dated January 9, 2011 by Nanette Entriken (volunteer in charge of Infirmary fund raising) But on February 6, 2011, Nanette posted an entry that there is still the fund raiser for a new infirmary and another \$10,0000 is needed to purchase and build it, and a picture of the \$21,000 structure is posted.
Problem: CR already had achieved their goal of obtaining enough donated monies to purchase the infirmary, had already purchased it and it was in the process of being installed when Nanette asked for additional funds to purchase the infirmary. Nanette lied when she stated the infirmary needed to be purchased, which it already was, and it was not the building shown on the post depicting what the infirmary would look like. See attached entries and web site to raise funds. Why are Nannette and CR still raising funds after the infirmary was purchased and was being installed. Since it was not purchased with the funds she raised after it was purchased where did all the monies go?
2. GRANT and Nanette Entriken consistently state on their web site, journal blogs and news articles that 100% of the donations go to the care for the cats such as food and medical care. However, this is not true. GRANT receives \$12,000 a year which is not used for the cats, and GRANT received a new living residence which was purchased with donated funds. Thus they cannot claim ALL donations go to the cats, when some of it is being used to support GRANT, pay his mortgages on his properties and purchase a new residence.
3. GRANT and Nanette consistently state that the Sanctuary is 30 acres but only 8 acres is used. They are false advertising the acreage that is being used for the sanctuary in order to get bigger donations because a larger Sanctuary requires more money to run and sounds good when they claim they have over 500 cats.
4. On November 15, 2009, GRANT posted a "Wish List" on his CR journal entry asking for personal items to be donated for himself, such as a residential trailer for his living quarters, food and coffee products. This is a clear violation of his Organization Exemption Status.

**COMPLAINT RE: PERJURY ON CABOODLE RANCH'S
2008 AND 2009 IRS RETURN FORM 990**

1. GRANT does not list any assets on both 2008 & 2009 for the donated shelters, buildings and tangible property donated to CR for the cats. See attached journal entry and see CR web site for all the donations of tangible property that should be listed as an asset of CR.
2. GRANT signed both returns for 2008 and 2009 on October 8, 2010 stating that all the cats have been neutered and are treated by a vet. However, GRANT's cats are not all fixed and GRANT does not take them to the vet for medical treatment when needed. See attached Order to Show Care entered by the Honorable Wetzel Blair in May 2009 together with reports from Dr. Julie Levy, Director of Maddie's Shelter Medicine Program at the University of Florida, Dr. Lewis (GRANT'S personal vet), and Laura Bevan, Director of Humane Society of the US, Eastern Regional Office, all stating that GRANT's cats are not all fixed and are in need of medical attention. In addition, see letter dated September 27, 2010 (11 days after he signed his 2008 & 2009 IRS returns for CR) from Madison County Animal Control to GRANT stating he is in direct violation of the court order to show care regarding sick cats not being taken to the vet, cats are not fixed and the perimeter fence is still not up to protect the cats from coyotes.
3. GRANT states in Part III of his 2008 & 2009 returns, and on Form 1023 that he is operating a shelter for abandoned cats. However, GRANT has known since 2006 that there is a coyote problem in the area of the Ranch and they use the Sanctuary as a hunting ground and eat the cats for food. The cats are not in a safe place. See attached affidavit from neighbor claiming he has seen half-eaten cats from coyote kills and they roam his property looking for cats to eat. Also attached are journal blog entries from CR web site confirming GRANT has known for years about the coyote problem and only did something about it after being ordered by the Court to do so.