

**From:** Kathy Dean [mailto:kathy@longhopes.org]  
**Sent:** Monday, January 12, 2009 8:45 AM  
**To:** Chris Cash  
**Subject:** Proposed Rule Making for Registration of Charitable Organizations

Dear Chris:

I am writing on behalf of the Longhopes Donkey Shelter which is a member of the Colorado Non-Profit Association.

I have reviewed the proposed new rules for the registration of Charitable organizations that solicit donations in Colorado. I have the following comments and suggested amendments.

#### Rule 6.1

Provides that the Secretary of State to "mail" a reminder notice to the charity to renew its registration 14 days before the expiration of the registration. There is no definition of the word "mail." So it is unclear if that will be by USPS or e-mail. Given that an 1) organization is going to be marked as "delinquent" on the Secretary of State's website the very day after the renewal is due; 2) organizations are now subject to fines; 3) AND this entire process is required to be performed online, it would be more fair for the Secretary of State to give the organization a reminder notice 45 days prior to the renewal deadline. That reminder, at a minimum should be send to the organization's last known e-mail address. There should be another reminder by e-mail 15 days before the deadline. Organizations who want to comply should be given adequate notice to comply.

It is unclear if the Secretary of State is going to give any hard copy reminder. If so, that is probably a cost that can be avoided and the taxpayers should be spared those costs.

#### Rule 7.2 Fines

Provides for a \$300 fine if an unregistered charity solicits donations. The amount of the fine is not a sufficient deterrent to violation of the process. If an organization engages in the solicitation of donations and raises \$5,000 paying a \$300 fine would be worth the violation. This does not sufficiently protect charities that comply with the rules and does not sufficiently punish organizations that elect to forego compliance.

The rules already provide a method by which the violator can have the fine reduced for good reason so a larger fine does not necessarily require that it be enforced.

Violators should be paying for this system, not taxpayers and not the charities that comply.

Thank you for your consideration of these comments

Kathy Dean  
Longhopes Donkey Shelter  
[www.longhopes.org](http://www.longhopes.org)  
(303) 644 5930

**Chris Cash**

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**From:** Phil Miller [hqpvm@msn.com]  
**Sent:** Friday, January 09, 2009 6:45 PM  
**To:** mturner@coloradononprofits.org; Chris Cash  
**Subject:** New Rules for Charitable Solicitations

Of course, I'm interested in any new rules and eager to remain compliant, but I'm way too overwhelmed merely keeping up with operations plus fundraising to take part. Thanks anyway.

Phil Miller  
TLC Meals on Wheels  
Littleton

Comment on Charitable Solicitations Act (Ithaka Land Trust)

From: Ithaka Land Trust [iltrust@qwestoffice.net]  
Sent: Wednesday, January 21, 2009 10:57 AM  
To: Chris Cash  
Subject: Comment on Charitable Solicitations Act

Chris,

The only problem that our small organization seems to have with the reporting requirements is that our CPA auditing firms (we have used two in the past two years) take forever to get our work done.

For the past two years, I have gone to the November deadline which is an irritation for us and

perhaps an irritation for the State. We try to get scheduled earlier in the year without much success.

As I understand a typical CPA's scheduling, most firms cannot keep January through April for corporate and individual tax issues, then the audit season starts.

Regards,  
Sheldon King  
Ithaka Land Inc

New Rules for Charitable Solicitation Registration tim walsworth  
From: Tim Walsworth [timw@unitedway-swco.org]  
Sent: Thursday, January 22, 2009 6:25 PM  
To: Chris Cash  
Subject: New Rules for Charitable Solicitation Registration

I wanted to weigh in on the proposed rule changes to Colorado's Charitable Solicitations Registration.

I am in full support of these changes. Anything that increases accountability in the nonprofit sector is a good thing, as long as it does not place undue burdens on these organizations. The on-line reporting the Secretary of State office has set up makes it very easy to do this reporting.

Adding teeth to the requirement in the form of fines is fine by me.

The only request I have is to look at when these reports are due. I understand from Mark Turner at the Colorado Nonprofit Association that the date is written into the statute, so changing it would require other action. Even so, here's why I ask you to think about this.

The reports are due the 15th day of the 5th month after the end of the nonprofit's fiscal year. For organizations that operate on a calendar year, that means the report is due May 15. To complete the report, you need your 990. Hardly any nonprofit operating on a calendar year will have their 990 by May 15. Audit firms give priority to for profit clients, and as you know their deadlines are always April 15. Leaving only a month for a nonprofit to get this done.

The website makes it very easy to file an extension, but instead of having to do that once or maybe even twice, why not push the deadline to 6 or even 8 months after the end of the fiscal year?

Just my two cents worth. Thank you for your service to our state and to nonprofits Chris. Hope to see you in SW Colorado again soon!

Tim Walsworth  
President and CEO  
United Way of Southwest Colorado  
PO Box 3040  
Durango, CO 81302  
970-247-9444 (w)  
970-799-0104 (cell)  
970-385-4170 (fax)  
timw@unitedway-swco.org  
www.unitedway-swco.org



# Colorado NONPROFIT Association

February 3, 2009

The Honorable Bernie Buescher,  
Colorado Secretary of State  
1700 Broadway Street, Suite 250  
Denver, CO 80290-1705

Dear Secretary Buescher:

The Colorado Nonprofit Association is pleased to have the opportunity to comment on 8 CCR 1505-09, Rules Concerning the Charitable Solicitations Program. Included is a copy of our comments on these rules, which are based both on the Association's analysis and feedback from our members.

The Association participated in the Secretary of State's Task Force in Charitable Giving in the fall of 2007 and supported HB 08-1109 last year, which is the legislative basis for many of the proposed rules addressed in this commentary. We are grateful for the opportunities in the past few years to work with the Secretary of State to make the Colorado Charitable Solicitations Act (CCSA) work effectively without being unduly burdensome for nonprofits.

In these comments, the Association has endeavored to both represent the interests of nonprofits while being true to the spirit and goals of HB 08-1109. While most of these rules are meant to enforce CCSA against nonprofits that are late in renewing their registrations or fail to file upon notification, we think these rules are more broad and punitive than the legislation was intended to be. In certain sections, they also seem to be unclear and confusing. These are the key themes of our comments:

- The system of filing deadlines, notices, and fines would impact nonprofits immediately for missing their filing deadlines but provides limited leeway for nonprofits to correct registration problems as fines accrue.
- While increasing electronic filing rates and overseeing internet solicitations is a critical role for the Secretary of State, the rules proposed here seem overly prescriptive while some nonprofits are still getting up to speed with the possibilities of these technological advances.
- The rules define many terms in ways that are confusing or so specific to the purpose of CCSA that they may conflict or cause confusion with usage of those terms in business, employment and common law, as well as accounting.

The Colorado Nonprofit Association is willing and available to help shape the final version of these rules to ensure that the Secretary of State can duly enforce the CCSA without placing undue burdens on nonprofits that honor the laws of Colorado. We look forward to working with you.

Sincerely,



Sharon Knight  
Interim President & CEO

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## **COMMENTS ON 2009 CHARITABLE SOLICITATIONS RULES**

The Colorado Nonprofit Association solicited feedback from nonprofits across the state on suggested revisions to the Charitable Solicitations Rules. The following is a compilation of comments received from sources throughout the nonprofit sector.

### **Rule I Definitions**

**Comment:** *Generally, we recognize that definitions are needed where the charitable solicitations statutes do not provide sufficient clarity to enable clear and consistent implementation of the law. We believe this goal can be better accomplished in these rules by having definitions that are more specific and clear but less in number. Also, these definitions should not conflict or cause confusion with respect to similar definitions already in law, particularly accounting, corporate, employment, and common law terms.*

### **Accounting and Tax Reporting Terms**

*We recommend having fewer and more specific definitions with the accounting and tax terms to ensure clarity and avoid confusion. These terms include the following:*

**1.1 Accounting Period, 1.4 Calendar Year, 1.7 Fiscal Year, 1.8 Gross Revenue, 1.11 Newly Formed Charitable Organization, 1.14 Short Tax Year, and 1.18 Tax Year.**

*Collectively, these terms seem to be intended to communicate the following ideas:*

- *Nonprofits keep their books on either a calendar year or a particular fiscal year, which determines how they maintain their financials and file Form 990.*
- *Nonprofits that either have not existed for a full year or change their accounting period must submit estimated figures when they file a report, if actual figures are not currently available, and update their report with actual figures by the 15<sup>th</sup> day of the fifth month after their accounting year ends.*

*To the extent that definitions are needed to communicate these ideas, they should be consistent with any similar definitions used in filing Form 990.*

### **Terms in Business, Employment, and Common Law**

*We recommend that these rules avoid defining terms that are very similar to terms that are well understood in common law or defined in Colorado's business and employment statutes. The following terms have been defined specifically for the purposes of these rules in ways that could cause potential conflicts with their meanings in law or simply cause confusion:*

**1.2 Agent.** *This term could cause confusion as agent is a term that is well understood in common law as someone who is authorized to act for and under the*

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*direction of another person when dealing with third parties. Business statutes have reporting requirements for registered agents acting on behalf of the entity (e.g. C.R.S. 7-90-701). Subcontractors are defined as agents in these rules but they do not have the authority to act for a charity or take direction from a charity except for the narrow purpose of soliciting the public. Even in this regard, they generally take direction and act on behalf of the paid solicitor rather than the entity. Also, a contractor or subcontractor probably would not be a registered agent unless this person is under contract specifically for the purpose of helping the entity complete reporting requirements.*

**1.6 Directly Employed.** *Defining agents and independent contractors as directly employed by the charity per C.R.S. 6-16-103(7) (d) does not appear to be consistent with the definition of “employee” in Colorado wage and labor law [see C.R.S. 8-4-101(4)]. C.R.S. 6-16-103(7)(d) excludes directors, officers, and compensated employees of certain entities that are tax exempt under the Internal Revenue Code from the definition of paid solicitor. If this definition is intended to clarify the difference between paid solicitors and other independent contractors of a charity, we are concerned that this definition may be confusing.*

**1.8 Form of the Applicant’s Business.** *Most organization forms listed here are already defined in business statutes (e.g. 7-90-102) or understood in common law. If this definition is needed, we recommend using those definitions.*

**1.15 Service Provider.** *This refers to an individual or business that registers charities. We recommend using a more specific term as nonprofits often refer to themselves as service providers.*

**1.17 Subcontractor.** *As used in these rules, this term refers only to the subcontractors of paid solicitors. Nonprofits may work with subcontractors to carry out various facets of their work. This narrow definition of the term could be confusing for nonprofits.*

**1.3 Authorized Officer.** *C.R.S. 6-16-104 requires that the charitable solicitations registration statement be signed and sworn to by an officer of the organization, which may include its chief fiscal officer. If the definition is necessary, we do not think it needs to be any more specific than the statute.*

## **Rule 2 Electronic Filing**

**Comment:** *Per C.R.S. 6-16-110.5(3) (c), the Secretary of State has the authority to mandate electronic filing and to provide for exceptions to mandatory electronic filing. While we would like to see all nonprofits file electronically, nonprofits without the technological means to easily comply with this requirement could face significant*

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*finer.*

*Rather than fining nonprofits for failing to file or renew electronically, we recommend that the Secretary of State consider continuing to accept paper filings but charge a significantly higher filing fee. The Secretary of State's Business Division currently charges a substantially higher fee for all paper filings and we think this provides a sufficient incentive for small businesses to file electronically.*

**2.2:** *Isn't 24-71.3-107 the section indicating that electronic signatures may be accepted as official signatures?*

### **Rule 3 Expedited Hearing Deadlines**

**3.1:** *The Secretary of State shall set and give notice of an expedited hearing upon receipt of a request from a charity but the notice of a hearing by mail will be served to the charity on the date of the postmark. Since it takes additional days for mail to reach the corners of the state and mail delays may occur, it would be better if either the notice of a hearing were served on the date received by the charity OR if the hearing deadlines were adjusted initially to account for the extra time it takes for the mail to reach the corners of the state. In either case, using certified mail would also help ensure the date of receipt is known. While we would not recommend sending an electronic notice in lieu of a notice by mail, an electronic notice in addition to a notice by mail would help ensure participation in expedited hearings if this is possible.*

**3.2:** *"Good cause" for continuance of proceedings is not defined. Should this phrase be understood in terms of its plain meaning? As continuance is at the discretion of the Secretary of State, we recommend that the period of continuance also be left to the Secretary's discretion and not limited in duration by the rules.*

**3.3:** *Does the twenty day rule on expedited hearings apply if there is any additional follow up required after the Secretary's final action?*

*Comment: We recommend adding 3.4 to indicate that the status quo concerning the ability to solicit contributions will be maintained pending the results of an expedited hearing per C.R.S. 6-16-111(6)(B).*

### **Rule 4 Issuing Registration Numbers**

**4.2:** *We recommend against having a certificate of non-compliance on the Secretary of State's website unless a member of the public cannot otherwise tell from the website that a charity is currently delinquent. However, we support having certificates of compliance available on the web site to recognize those charities that are compliant.*

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**4.4:** *We recommend that the charity's status be listed as delinquent seven days after the filing deadline to be consistent with the beginning of fine accrual period per C.R.S. 6-16-114. Along with changes recommended to Rule 7, this would ensure that the charity would have an opportunity to make corrections after it is notified that it missed its filing deadline and before delinquency and fines apply.*

*Alternatively, for Business Division filings with the Secretary of State, there is a sixty day period between notifications of delinquency and when delinquency begins for annual reports [see 7-90-901(2)]. Considering a longer period for charities could reduce the number of organizations that are fined.*

### **Rule 5 Filing Deadlines and Extension of Filing Deadlines**

**5.1.1:** *If it is possible that a request for extension submitted to the IRS for Form 990 could also be sent electronically to the Secretary of State, could not the Secretary of State accept this as a request for extension on charitable solicitations filings as well?*

**5.1.2:** *Some charities file for extensions on charitable solicitations filing because they need more time to report proper data. Organizations operating on a calendar year may not be able to have their Form 990 completed by May 15th particularly if they rely on accounting firms to help them complete both their Form 990 and an audit. Accounting firms with many different types of clients may not always make it a priority to serve all their nonprofit clients by May 15<sup>th</sup>.*

*Also, charities may not be aware that they need an extension until they are close to the deadline or could miss the deadline entirely. Some charities that are already late on their filings could benefit from an extension if they face a challenge that will make them even later. While we would prefer a longer grace period for filing extensions to allow late filers to deal adequately with such challenges, charities should at least have seven days after the filing deadline per C.R.S. 6-16-114.*

**5.4:** *Charities that file for a current fiscal year using last year's data probably do not have the current year's data readily available. They probably will need more than 14 days to provide current data. The requirement to update with actual figures within fifteen days is also not welcoming to new filers. We recommend at least thirty days for them to comply.*

*Also, the Secretary of State's website should state clearly that they must file an extension prior to this deadline to avoid being fined.*

### **Rule 6 Reminder Notices and Delinquency Notices**

**Comment:** *Per C.R.S. 6-16-114, at least two reminder notices must be sent by mail to the charity. Fines begin to accrue seven days after the final notice is issued.*

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*Under these rules, charities would be delinquent the day after the filing deadline but may not receive a notice of delinquency until several days later. Fines could begin to accrue before the notice is received by the charity and before the charity has time to correct the situation. This is unlike Business Division Annual Reports where corporations have sixty days to correct their reports before their status changes to delinquent.*

*We propose the following system of notices as an alternative:*

*1<sup>st</sup> notice: Received 14 days before the deadline*

*2<sup>nd</sup> notice: Received 1 day after the deadline. The charity will become delinquent and fines will accrue if it does not file in the next thirty days.*

*3<sup>rd</sup> notice: Delinquency [final] notice received thirty days after deadline. Fines begin to accrue by the end of the seventh day following this notice.*

*Final notice: Suspension notice received sixty days after the deadline.*

*If electronic reminders could be sent at the same time as notices by mail, this would help encourage charities to comply in a timely fashion.*

**6.2:** *Would a charity that has been suspended in a prior year be fined in the current year if it does not solicit contributions in the current year?*

### **Rule 7 Fines**

**Comment:** *The language of this rule is somewhat unclear. It says that fines begin to accrue seven days after the final notice. This seems to be consistent with the requirements about the final notice mentioned in C.R.S. 6-16-114. However, it appears that the delinquency notice, and not the notice of suspension, is intended to be the final notice in these rules. This should be stated more clearly.*

**7.1.1:** *7.1.1 states that fines accrue until the maximum is reached on the 60<sup>th</sup> day. We recommend that the schedule of fines be posted on the Secretary of State's website and that these rules either include that schedule or at least provide more information on how fines accrue. Also, what is the minimum fine for a charity that has not filed by the end of the 7<sup>th</sup> day?*

**7.2:** *7.2 should state clearly that the \$300 maximum fine applies to charities that have been notified but have not registered with the Secretary of State. This fine amount does not apply to charities that have registered previously but have failed to renew on time.*

*7.2 should also state clearly that this fine does not apply to charities that are exempted from filing per 6-16-104(6)(a-c), particularly religious and other organizations exempted from filing an annual information return with the IRS and*

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*charities that do not intend to or actually raise gross revenue in excess of \$25,000 that year, excluding grants from government or other 501(c)(3) organizations, or do not receive contributions from ten or more persons during a fiscal year.*

**7.2.1:** *It would help charities if the Secretary of State posted the schedule for the accrual of fines for charities that have never registered, the process for how a charity states its basis for exemption, and information on how a charity is notified that it is required to register on its website.*

**7.3:** *Will the Secretary of State create a standard online form for excusing or waiving fines, or does the charity have to write a letter and ensure that it meets the conditions of these rules?*

*Also, we recommend that the accrual of fines be temporarily halted while the Secretary of State is reviewing whether or not there is a bona fide emergency that justifies excusing and waiving fines.*

**7.3.1, 7.3.2:** *These are not bona fide personal emergencies, but we recommend that the Secretary of State have the discretion to excuse or waive fines if misunderstandings and mistakes in filing result from unclear filing requirements, website errors, and other factors that are clearly not the fault of the filing charity.*

**7.3.3:** *What is meant by demonstration of commitment to fulfill the requirements of Colorado charitable solicitations law?*

## **Rule 8 Suspensions**

**Comment:** *If a suspension is mailed on the 60<sup>th</sup> day, must solicitation operations cease on the 60<sup>th</sup> day regardless of when the suspension notice is received?*

## **Rule 9 Withdrawing a Registration**

**Comment:** *Is there a standard form for withdrawing a charitable solicitations registration? Will the website make clear that the last renewal and financial report is due before withdrawal? Would this rule apply if an organization has become exempt (e.g. budget has dropped below \$25,000) and does not expect to be required to register again in the foreseeable future?*

## **Rule 10 Reinstating a Suspended or Withdrawn Registration**

**10.1:** *If a nonprofit withdraws due to no longer being subject to the requirements of CCSA or is no longer operating, why does it need to file a renewal for each year that registration was not required? If it had been approved to withdraw previously, why must it show its exemption for those years?*

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**10.1.2:** *Would an organization that is suspended continue to accrue maximum late fees for subsequent years in which it remains suspended? Would those fines have to be paid too if they reinstate?*

**Rule 11 Re-registering Following a Period of Revocation**

No comments.

**Rule 12 Application of Registration Requirements to Internet Solicitations**

**12.1.1:** *Presumably, this would apply if a nonprofit has a website that can collect donations but does nothing to advertise its existence.*

**12.2.1:** *Clarify that this means that registration is required if a company's non-internet activities are enough to require registration in Colorado.*

**12.2.3:** *Are entities outside Colorado required to register if they have a communications system automatically set up to target particular states (e.g. the same email goes to CA and CO but some fields are changed to reflect where it was sent)?*

*Also, would the requirement for targeting solicitations or receiving contributions on a repeated and ongoing or substantial basis be considered in the context of the organization's other activity (e.g. 70% of contributions from CA, 20% from other states, 10% from CO?)*

**12.3.3:** *This definition of receiving contributions from Colorado on a repeated and ongoing basis seems to apply a "one size fits all standard." The number and amount of online contributions listed here would be ongoing and substantial for small to mid-size organizations but perhaps not for large nonprofits. It would likely be clear enough to state that registration requirements apply if the charity's activities are of sufficient volume based on its financial information to establish the regular or significant nature of those contributions.*

**12.4:** *If a national corporation has a nationwide promotion including a donation to a charity, would it be required to register in Colorado? (e.g. If Burger King donates \$.10 from every burger to the March of Dimes)*

**Rule 13 Contact Information for Custodians of Books and Records/Rule 14 Paid Solicitor Registration**

No comments.

**Rule 15 Subcontractors**

**Comment:** *This rule should be clear that the subcontractor's activity relates to the paid solicitor's contract and work on behalf of a charity to solicit donations.*

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Denise D. Hoffman  
Attorney at Law  
303.628.9523  
dhoffman@rothgerber.com



One Tabor Center, Suite 3000  
1200 Seventeenth Street  
Denver, Colorado 80202-5855  
Telephone 303.623.9000  
Fax 303.623.9222  
www.rothgerber.com

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February 6, 2009

**DELIVERED VIA EMAIL AND  
VIA COURIER**

Mr. William A. Hobbs  
Deputy Secretary of State  
Mr. Chris Cash  
Charities Program Manager  
Colorado Secretary of State  
1700 Broadway, Suite 200  
Denver, Colorado 80290

Re: Proposed Rulemaking - Administration of Charitable Solicitations Act

Dear Messrs. Hobbs and Cash:

Thank you for providing the opportunity to submit written comments, as a follow up to the proposed rulemaking hearing that was held on February 3, 2009. We appeared and testified at the hearing regarding the lack of clarification surrounding the definitions for 'solicit' and 'solicitation' referenced in Section 6-16-103(10) C.R.S. A clear understanding of this definition is needed to decipher the requirements set forth in Proposed Rule 12.1.1., and therefore it must be addressed.

In line with the Charleston Principles, as approved by the NASCO Board in 2001, Colorado should revise the proposed rules to clarify solicitation registration requirements for organizations operating online websites. The state should continue to protect the public from deceptive charitable solicitations, but also encourage a climate in which creativity and enterprise in the use of the Internet to support charitable activities is encouraged. We believe that this can be accomplished by implementing the following revision (as set forth in *italics*, below) into the proposed rules:

(10) "Solicit" or "solicitation" means to request, or the request for, directly or indirectly, money, credit, property, financial assistance, or any other thing of value on the plea or representation that such money, credit, property, financial assistance, or other thing of value, or any portion thereof, will be used for a charitable purpose or will benefit a charitable organization.

(a) The term "solicit" or "solicitation" shall include, but need not be limited to, the following methods of requesting or securing such money, credit, property, financial assistance, or other thing of value:

(i) Any oral or written request; or

(ii) Any sale or attempted sale of or any offer to sell any advertisement, advertising space, book, card, tag, coupon, device, magazine, membership, merchandise, subscription, flower, ticket, candy, cookies, or other tangible item in which any appeal is made for any charitable organization or purpose, or for which the name of any charitable organization is used or referred to in any such appeal as an inducement or reason for making any such sale, or for which any statement is made that the proceeds or any portion thereof from such sale will be used for any charitable purpose or will benefit any charitable organization. A "solicitation" shall be deemed to have taken place whether or not the person making the "solicitation" receives any contribution.

(c) *The term "solicit" or "solicitation" shall not include the following activities:*

*(i) Maintaining or operating a website that does not contain a request, meaning affirmatively asking for, money, credit, property, financial assistance or other thing of value but merely provides contact information on services available to the public to direct property or other things of value that will be used by or that will benefit a charitable organization; or*

*(ii) Providing solely administrative, supportive, educational, instructional or technical services to a charitable organization or the general public without providing substantive content, or advice concerning substantive content. Such entities include, but need not be limited to, Internet service providers that process or facilitate online transactions for a charitable organization.*

In addition to the exclusionary language that is set forth above, the filing fees that accompany solicitation notices must be decreased. Currently, the fee is \$75 for every solicitation notice that is required under Section 6-16-104.6(7) C.R.S. In some circumstances, this amounts to an exorbitant annual expense and creates an excessive financial obligation that was not contemplated under the Model Solicitations Act.

ROTHGERBER JOHNSON & LYONS LLP

Mr. William A. Hobbs

Mr. Chris Cash

February 6, 2009

Page 3

Under Section 6-16-104.6(12) C.R.S., filing fees for solicitation notices are established by the Secretary of State in amounts that reflect the costs in administering the provisions of the article. This allows the Secretary to exercise considerable discretion over the amount of the fee that will be charged. Many other states do not have any fee associated with the solicitation notice. In addition, the Model Act did not contemplate that any fee would be charged.

Unfortunately, for an organization like Cars Helping Charities, that is providing service to more than two-hundred exempt organizations, the excessive fee actually detracts from the benefit that the general public and public charities may otherwise enjoy. For example, if a very small charity would only receive \$70 from a single vehicle donation, it is not cost effective for Cars Helping Charities to facilitate the donation. It costs more to process the solicitation notice than the charity will earn. In essence, Cars Helping Charities is then subsidizing the donation process. This is counterproductive and is not the intent of the solicitation notice as described in the Model Act.

The solicitation notice should be required. But decreasing or eliminating the associated filing fee still allows for transparency and protects the public without penalizing charitable organizations by limiting the avenues available for potential donors to make charitable contributions. It also allows entities like Cars Helping Charities that have mistakenly been characterized as paid solicitors, to continue to provide services to a far greater number of charities.

In conclusion, we respectfully request that you consider and implement the suggested clarification to the definitions of 'solicit' and 'solicitation' and eliminate or drastically decrease the solicitation notice filing fee. If you have any questions regarding our request, please call me to discuss the issues in greater detail. Thank you for your consideration.

Very truly yours,

ROTHGERBER JOHNSON & LYONS LLP



Denise D. Hoffman

cc: Mr. Steven Morrow  
Ms. Sharon Kermiet