

5

INDEX OF QWM MATERIALS IN CSI ADMINISTRATIVE RECORD

Materials Identified as QWM in QWM Agreement  
Executed for CSI on May 5, 1992

- \* 13-page document entitled "ANALYSIS OF FINANCIAL MONEY FLOWS," containing dollar amounts for Exhibit 9 data from April 24, 1991 "Burke/Feffer" submission, received by IRS in December 1991;
- \* Chart on one page (legal size) entitled "EXEMPTION RELATED EXAMINATIONS INCLUDING EXAMINATIONS OF ORIGINAL SOURCE DOCUMENTS," received by IRS in December 1991;
- \* Chart on two pages (legal size) entitled "Impact of Exemption," received by IRS in December 1991.

Qualified Written Material Index No. 1 (June 29, 1992)

- \* June 29, 1992 Submission to John Burke, in three volumes, consisting of the following:

VOLUME 1

Tab No.

Ex.

Question 1 (71 total pages of narrative)

- 1           Scientology-related organizations  
            General Introduction
- 1-i         Church of Scientology Missions
- 1-ii        Class V Churches of Scientology
- 1-iii       Publications Organizations
- 1-iv        Social Betterment Organizations
- 1-v         Organizations holding assets for Scientology-  
            related organizations
- 1-vi        Organizations involved with M.V. Freewinds
- 1-vii       Membership Organizations
- 1-viii      Licensors or Licensees of the Scriptures
- 1-ix        Taxable or for-profit organizations in which  
            Scientology-related organizations or  
            individuals hold a beneficial interest
- 1-x         Flag Banking Officer/Finance Director

Question 2

- 2           Articles and Bylaws for Bridge Publications,  
              Inc., and New Era Publications (3 pages)
- BPI's Articles of Incorporation, filed  
                  February 2, 1981 (1 page)                   Ex. 2-A
- BPI's Bylaws, as adopted March 19, 1981  
                  (26 pages)                                   Ex. 2-B
- Resolutions adopted by BPI's sole  
                  shareholder on December 27, 1988  
                  (5 pages)                                   Ex. 2-C
- NEP's Articles of Association, adopted  
                  October 23, 1989 (translation)  
                  (12 pages)                                   Ex. 2-D
- English translation of NEP's internal  
                  Rules of Procedure, adopted January 18,  
                  1988 (7 pages)                           Ex. 2-E

Question 3

- 3-a           The Command Channels Update (2 pages)
- The Command Channels of Scientology  
                  (Booklet, 48 pages)                   Ex. 3-A
- Command Channels Chart Updated (1 page) Ex. 3-B
- 3-b-i        Sea Organization (3 pages)
- 3-b-ii       Watchdog Committee (3 pages)
- 3-b-iii      Central Reserves Committee (3 pages)
- 3-b-iv      Inspector General Network (5 pages)
- 3-b-v        Authorization, Verification and Correction  
              International (2 pages)
- 3-b-vi      International Finance Office (3 pages)
- 3-b-vii     International Management Executive Committee  
              (3 pages)
- 3-b-viii    Flag Network Coordination Committee (4 pages)

- 3-b-ix Commodore's Messenger Organization International  
(3 pages)
- 3-b-x Office of Special Affairs International  
(2 pages)
- 3-c Names of Individuals Holding Certain  
Ecclesiastical Offices (1 page)

Question 4

- 4-a Difference Between Flag Banking Officer and  
Finance Director (2 pages)
- 4-b Financial Auditing Procedures (15 pages)
  - HCO Policy Letter 29 January 1971RA  
FLAG BANKING OFFICERS (2 pages) Ex. 4-A
  - HCO Policy Letter 10 March 1971RA  
FBO Hat (7 pages) Ex. 4-B
  - HCO Policy Letter 23 September 1971  
FLAG BANKING OFFICER PURPOSES (2 pages) Ex. 4-C
  - INT FINANCE ED 383 - FBO ALLOCATION  
FORM CLASS V ORGS (12 pages) Ex. 4-D
  - INT FINANCE ED 381 - FBO ALLOCATION  
FORM FLAG SERVICE ORG (12 pages) Ex. 4-E
- 4-c INCOMM Computerized Reports (4 pages)
- 4-d Contributions by U.S. Churches to CSRT (4 pages)
  - WDC ED 65 Re: Ecclesiastical Management  
Agreements (2 pages) Ex. 4-K
  - CSI Board Minute dated June 21, 1982  
and sample Management Agreement  
(14 pages) Ex. 4-L
  - Example of Management Agreement, with  
Church of Scientology of Boston  
(7 pages) Ex. 4-M

- Confirming Letter from CSI to CSRT of  
payment made on 30 December 1982  
(3 pages) Ex. 4-N
- Letter from CSI to Church of Scientology  
of Boston dated July 30, 1985 (2 pages) Ex. 4-O
- 4-ef Methods of Handling Receipts (6 pages)
- 4-g Advance Payment Trusts Instruments (2 pages)
- Declaration of Trust Creating the  
Trust for Scientologists as Amended  
(24 pages) Ex. 4-P
- Declaration of Trust Creating the  
United States Parishioners Trust  
(42 pages) Ex. 4-Q
- 4-h Organizations Not Covered in Burke-Feffer  
Submission (15 pages)
- 4-i Clarification of Exhibit 9 to Burke-Feffer  
Submission (1 page)
- 4-j Identity of Sample Class V Church and Mission  
in Burke-Feffer Submission (1 page)
- 4-k How Advanced Payments Are Reflected in  
Exhibit 9 to Burke-Feffer Submission  
(5 pages)
- 4-l Definition of "Commercial Vendors" (1 page)

VOLUME 2

Question 3

- [5-1] Reserves Update  
Projected Use of Reserves
- Churches of Scientology (14 pages)
- Church of Spiritual Technology (6 pages)
- Report on Use of Reserves as Projected in  
August 1987 Submission (8 pages)
- Before and After Photographs  
(35 photographs) Ex. 5-I

- 5-2-iii Entities listed in Question 1 that are not included  
in response to this Question (1 page)

Question 6

- 6-2a Expenditure Responsibility - Central Reserves  
(1 page)
- 6-2b Central Reserves Committee Minutes (4 pages)  
Sample Weekly Financial Planning Coversheet  
for week ending 7 June 1990 (1 page) Ex. 6-B
- 6-2c Central Reserves - Grant Monitoring (4 pages)  
Grant Example #1 (19 pages) Ex. 6-C  
Grant Example #2 (10 pages) Ex. 6-D
- 6-3c Assets under the jurisdiction of Central  
Reserves (4 pages)
- 6-3d Classified Statement of Receipts and Deposits  
to Central Reserves 1989-1991 (4 pages)  
Schedule of Receipts into Central Reserves  
1989-1991 (1 page) Ex. 6-F
- 6-4 Local Reserves Accounts (1 page)  
List of Local Reserves Accounts  
(2 pages) Ex. 6-G

VOLUME 3

Question 7

- 7-a Non-U.S. Bank Accounts (3 pages)
- 7-b Description of Method by Which Funds are Held  
in Overseas Accounts (3 pages)

Question 8

- 8 Response to Questions Concerning IMU  
June 29, 1992 letter of Monique E. Yingling,  
responding to Question 8 (7 pages)

Service Contract Between IMU and its Parent (6 pages)

Ex. 8-A

Question 9

9 International Association of Scientologists (32 pages)

Documentation of IAS Relationship to Churches of Scientology (1 page) Ex. 9-A

Statement of Benefits of IAS Membership (1 page) Ex. 9-B

IAS Constitution (10 pages) Ex. 9-C

Documentation of CSI's Recognition of IAS as Official Membership Organization (8 pages) Ex. 9-D

Correspondence between RTC and IAS re Use of Trademarks (5 pages) Ex. 9-E

Invitation to Founding Convention and Pledge to Mankind (9 pages) Ex. 9-F

Qualified Written Material Index No. 2 (Nov. 23, 1992)

November 20, 1992 Submission to John Burke, in eight volumes, consisting of the following:

VOLUME 1

<u>Tab</u>	<u>Contents</u>	<u>Exhibit</u>
	<u>Question 1</u>	
1-a	Commercial licensees excluded from definition of "wholly unrelated commercial vendor"	
1-b	U.S. Missions' organizing documents	
	Articles of Incorporation and Bylaws of Church of Scientology Mission of Beverly Hills (25 pages)	Ex. 1-A
	Articles of Incorporation and Bylaws of Church of Scientology Mission of Baton Rouge (31 pages)	Ex. 1-B

- 1-c Publications Organizations' gross receipts and assets  
Continental Publications (Pty) Ltd, Analysis of  
Financial Money Flows (1989, 1990) (1 page).
- 1-d-i Ownership of Author Services, Inc.
- Author Services Inc. Stock Redemption  
Agreements (24 pages) Ex. 1-C
- Shares of Author Services stock (6 pages) Ex. 1-D
- Author Services Business Management  
Agreement (13 pages) Ex. 1-E
- 1-d-ii Ownership by an individual of stock in New Era  
Publications International ApS Tokyo
- 1-d-iii Transfer of stock of SOR Management Services, Ltd.
- 1-e Definition of terms "inactive" and "dormant" with  
respect to CSC
- 1-f The term "N/A" concerning certain trusts
- 1-g Definition of terms "subsidiary of" and "owned by"
- 1-h Majestic Cruise Lines, Inc. of Florida
- 1-i San Donato Properties of Venezuela
- 1-j Compensated and unaffiliated Panamanian  
individuals, who are directors of SDP, Transcorp  
Services, S.A. and Majestic Cruise Lines, Inc.

**Question 2**

- 2 Publications Organizations' corporate documents  
currently in effect
- Articles of Association of New Era  
Publications International ApS, as amended  
September 2, 1992 (8 pages) Ex. 2-A

**Question 3**

- 3-a Sea Organization's role in the ecclesiastical  
management of the Church





- 4-b Circumstances in which income is handled in a manner other than being immediately deposited
- 4-c Scientology income and expense categories
- Income audit categories/disbursement audit categories (11 pages) Ex. 4-B
- Representative chart of accounts for balance sheets (6 pages) Ex. 4-C
- 4-d Explanation of various Scientology-related terms
- 4-e Representative contract between CSI and a Class V Church
- Ecclesiastical Support Agreement between CSI and Church of Scientology of Hawaii (6 pages) Ex. 4-D
- 4-f "6-week trend reports" and "12-week trend reports"
- HCO Policy Letter 5 May 1971RA Issue II READING STATISTICS (2 pages) Ex. 4-E
- HCO Policy Letter 3 Oct 1970RA STAT INTERPRETATION (6 pages) Ex. 4-F
- 4-h Description of "Main account"
- 4-i Banking procedure for credit card payments and checks drawn on U.S. banks.
- 4-j-i-iii Advance Payment Trusts
- 4-j-iv Modification of Advanced Payment Trust instruments to conform with section 501(c)(3)
- 4-k Explanation of apparent variance between disbursements from Author's Family Trust B and receipts of ASI.
- Analysis of CSI financial money flows (1989) (1 page) Ex. 4-G
- Analysis of Author Services, Inc. financial money flows ((1989) (1 page) Ex. 4-H

- Analysis of Author's Family Trust financial money flows (1989) (1 page) Ex. 4-I
- 4-1 Scope of organizations within the Finance Network
- 4-m CSI's accounting for funds from Class V Churches
- 4-n Exhibit 9 information for specified entities for 1989 and 1990
- Analysis of financial money flows, 1989-1990, Church of Scientology Religious Education College, Church of Scientology AOSH EU & AF, and Church of Scientology (Inc) Australia (3 pages) Ex. 4-J
- 4A-a&b Tours and fundraising commissions
- HCO Policy Letter 9 May 65RA  
FIELD STAFF MEMBERS SERIES 1  
FIELD AUDITORS BECOME STAFF (9 pages) Ex. 4-K
- HCO Policy Letter 1 Jan 76  
FIELD STAFF MEMBERS SERIES 5  
FSMs FOLOS COMMISSIONS (2 pages) Ex. 4-L
- 4A-c Whether FSMs or fundraisers receive funds from one Scientology-related organization for payment to another such organization
- 4A-d Reporting of commissions
- Question 5**
- 5-a Modified cash method of accounting
- 5-b 2 sets Organization Executive Course volumes
- Photograph of Scientology religious materials (1 page)
- Two sets of eleven-volume Organization Executive course, provided separately
- Question 6**
- 6-a Central Reserves System relationship with certain for-profit entities
- 6-b Primary contributors to Central Reserves

- 6-c-i Apparent break in Reserves DV numerical sequence
- 6-c-ii CSRT "Operating Expenses" DV  
CSRT DV (1 page) Ex. 6-A
- 6-c-iii Transfers from CSFSSO to FST for parishioners' bounced checks
- 6-c-iv Description of Ecclesiastical Guidance
- Question 7
- 7-a Account balances for December 31, 1991 in June submission representative of average balances for 1991
- 7-b Non-US Class V churches with over of \$1,000,000 cash as of December 31, 1991
- Question 8
- 8 Who owned IMU Admin ApS
- Question 9
- 9-a Benefits of IAS membership  
SOURCE Magazine Issues 73 and 72 (56 pages) Ex. 9-A  
SOURCE Magazine Issue 84 (28 pages) Ex. 9-B  
Excerpts from IMPACT Magazine, Issues 42-31, (36 pages) Ex. 9-C
- 9-b Chairman and Secretary of IAS
- 9-c Copy of "Welcome to the Association" pack  
"Welcome to the Association" pack (24 pages) Ex. 9-D
- 9-d&e Modifications to IAS' governing instrument
- \* Undated one-page memorandum entitled "Application of Parishioner Donations to Religious Services" with attached Exhibits 1-4 (Sample credit invoice, debit invoice, and invoice to transfer AP to another church) (5 pages), provided by hand during review in Los Angeles, week of December 14, 1992.

"QUALIFIED WRITTEN MATERIAL"

- \* Letter to Burke dated December 13, 1992 confirming that documents reviewed in Los Angeles that are the subject of CSI and CSWUS summons proceedings are QWM and that any copies for the IRS will be so stamped; attached is agreement regarding limited use of documents.

Qualified Written Material Index No. 3 (December 15, 1992)

[NONE]

Undated memorandum regarding planned computerization of  
accounting system and Logs of Document Boxes  
Removed During December 14 Review  
Submitted under non-QWM Cover letter dated December 28, 1992

- \* The attached, undated one-page writeup regarding computerization of the accounting system.

Letter to Burke Dated January 13, 1993  
enclosing charts from January 4, 1993 meeting and  
draft ruling and request letter on section 170

- \* Draft private ruling and request letter on section 170 (10 pages), submitted under cover letter dated January 13, 1993.

Qualified Written Material Index No. 4 (Feb. 10, 1993)

- \* Church of Scientology Religious Education College Analysis of Financial Money Flows, 1989 and 1990 (1 page).
- \* Document entitled "Assisco, S.A." (1 page).
- \* Document entitled "Tesla Resources, Inc." (1 page).
- \* Instrument of Trust creating The Flag Ship Trust (27 pages).

Qualified Written Material Index No. 5 (Feb. 12, 1993)

[NONE]

Qualified Written Material Index No. 6 (March 2, 1993)

- \* Document entitled "IAS and Its Incorporated 'Service Arms'" (3 pages).
- \* Analysis of Financial Money Flows, attached to Item No. 2 (4 pages).
- \* Document entitled "IAS Grants" (1 page).

"QUALIFIED WRITTEN MATERIAL"

- \* Document entitled "Tax-Exempt Status of Scientology-Affiliated Publishing Organizations -- Bridge Publications, Inc. and New Era Publications International, ApS" (7 pages).
- \* Document entitled "Proposed Treatment of Advance Donation Trusts" (1 page).
- \* Document entitled "Integrated Auxiliary Analysis" (3 pages).
- \* Chart attached to Item No. 8 (5 pages).
- \* Document entitled "For-Profit Entities' Participation in Central Reserves" (1 page).

Qualified Written Material Index No. 7 (March 15, 1993)

[NONE]

Qualified Written Material Index No. 8 (March 28, 1993)

- \* Document entitled "Nigel Oakes" (1 page).
- \* Document entitled "Church of Scientology Freewinds Relay Office, Inc." (2 pages).
- \* Document entitled "Church of Scientology Western United States" (3 pages).
- \* Document entitled "World Institute of Scientology Enterprises" (4 pages).
- \* Document entitled "Hubbard College of Administration" (2 pages).
- \* Document entitled "Church of Scientology Missions" (3 pages).

Qualified Written Material Index No. 9 (April 16, 1993)

[NONE]

Qualified Written Material Index No. 10 (April 22, 1993)

[NONE]

Qualified Written Material Index No. 11 (April 23, 1993)

[NONE]

Qualified Written Material Index No. 12 (April 29, 1993)

[NONE]

Qualified Written Material Index No. 13 (April 30, 1993)

[NONE]

Qualified Written Material Index No. 14 (May 6, 1993)

- \* Document entitled "Amendment of Instrument of Trust Creating the Flag Ship Trust" (4 pages).

Qualified Written Material Index No. 15 (May 7, 1993)

[NONE]

Qualified Written Material Index No. 16 (May 11, 1993)

[NONE]

Qualified Written Material Index No. 17 (May 19, 1993)

[NONE]

Qualified Written Material Index No. 18 (May 21, 1993)

[NONE]

Qualified Written Material Index No. 19 (May 26, 1993)

[NONE]

Qualified Written Material Index No. 20 (June 3, 1993)

- \* Memorandum entitled "CST's Status as a 'Church'," dated June 3, 1993 (11 pages);
- \* Memorandum entitled "The Church of Scientology Freewinds Relay Office Qualifies for Exemption Under the 'Integral Part' Doctrine," dated June 3, 1993 (3 pages);
- \* Exhibit 1, an undated Memorandum entitled "Church of Scientology Freewinds Relay Office, Inc. (2 pages);
- \* Exhibit 2, Opinion of the United States Tax Court in Gaisinger Health Plan v. Commissioner, 100 T.C. No. 26, dated May 3, 1993 (11 pages) (although not QWM, should be part of record because its relates to exemption).