

SUMMARY DESCRIPTION OF SCIENTOLOGY MEMBERSHIP ORGANIZATIONS

IAS (International Association of Scientologists) -- is an unincorporated association that serves as the sole worldwide membership organization for Scientologists and Scientology organizations recognized by CSI in its capacity as Mother Church.

EAS (European Association for Scientology) -- is a Danish nonprofit membership corporation formed to facilitate membership activities in those European countries that do not recognize unincorporated associations.

DAS (Danish Association of Scientologists) -- is a Danish nonprofit membership corporation, recognized as tax exempt in Denmark, which was formed to coordinate matters of common interest among local churches and to appoint delegates to represent the Danish churches at the annual IAS convention.

TML (Theta Management Limited) -- assists IAS by providing membership services (correspondence, other direct mail and dues processing) and general banking, accounting and bookkeeping services. Its shares are held for the benefit of IAS.

IASA (International Membership Services Administration, N.V.) -- handles membership communications and promotional activities, including publication and distribution of the IAS members' magazine IMPACT. Its shares are held for the benefit of IAS.

MSA (Membership Services Administration, Ltd.) -- is a wholly-owned subsidiary of IASA that functions as a relay point for mail to and from TML and for IAS's dues, donations and other IAS receipts that are transferred to TML for processing. MSA processes the payment of fundraising commissions to those who raise funding for IAS.