

from the undersigned:

Parent company IMU Administration ApS
Store Kongensgade 55, kld.
1264 København K.
Denmark ("the ApS")

to

Subsidiary IMU SERVICES INC.
One Mack Center, Suite 1207
501 East Kennedy Blvd.
Tampa, Florida 33602
U.S.A. ("the Inc.")

there has this day been issued the following:

Administration and Service Instruction

1. The Parties.

1.1. The ApS is a Danish private company which itself or through subsidiaries will function all over the world and has entered on Agreement with IAS (the Customer) for services.

1.2. The ApS performs it's work through it's management and employees hired.

1.3. The Inc. is a U.S. subsidiary formed by and owned 100% by the ApS for the purpose of providing parts of the administration and services of the ApS throughout the world.

1.4. IAS (International Association of Scientologist) is a non profit world-wide membership association which fact shall be duly observed when interpreting this instruction.

2. Functions:

2.1. The Inc. shall carry out the following functions, subject to subsequent amendments, as deemed necessary.

2.2. Publication of the membership magazine, IMPACT.

2.3. Promotional activities.

2.4. Convention and course services.

- 2.5. Solicitation of members.
- 2.6. Administration of correspondence with members.
- 2.7. Administration of membership payments.

3.0. Membership Magazine.

3.1. The Inc. undertakes to organize the edition of the IAS membership magazine for the ApS 6 times yearly.

3.2. The publication involves all work normally connected with publication of papers.

3.3. The membership magazine is to be issued with the quality and circulation as the earlier issues no. 1 and 2 of the IAS membership magazine.

3.4. The Inc. has the editorial responsibility but the Inc. is obligated to comply with the instructions from the ApS concerning content.

3.4.1. Such instructions gives the Inc. the right to let publised items appear as being produced by the ApS or the person or corporation advised by the ApS.

3.4.2. For edition of each issue of the membership magazine the Inc. will send a detailed budget for the production and distribution with a working and time plan within two months before the planed day of issuing. Once the budget and production plan has been approved, the membership magazine will be produced according to the working/time plan and is distributed according to the mailing lists received from the ApS.

3.4.2.1. When the budget and other plans are approved Inc. issue invoice on the budgeted price. Payment terms has to be approved together with the budget.

3.5. The Inc. distributes the membership magazine through distribution service of its own choice.

3.5.1. Adress lists or other needed materials for the addressing will be provided by the ApS.

4.0. Promotional Activities.

4.1. The Inc. undertakes, pursuant to agreement with and after approval of budget from the ApS, to perform promotional activities in the form of, but not limited to, brochures, preparation of articles or series of such, distribution of sncial claims to special groups of members.

4.2. For each task a price offer is prepared which shall be approved by ApS. The price offer shall include payment terms. After approval of the offer a regular invoice is issued.

4.3. Day to day promotional activities will be carried out by Inc. Inc. will be reimbursed for this work through the fees stated in section 9 below.

5.0. Events and Course Services.

5.1. The Inc. undertakes, pursuant to agreement with and after approval of budget from the ApS to arrange events and course services. The plan and content of events or courses shall, as well as budget and payment terms, be approved in advance by the ApS.

5.2. After approval of the plan and payment terms and budget, the Inc. will perform the agreed upon task and forward an invoice.

5.3. Day to day event and course services will be carried out by the Inc. and the Inc. will be reimbursed for this work through the fees stated in section 9 below and through subsidies from the ApS.

6.0. Solicitation of Members.

6.1. As the Customer wants best possible back up, i.e. in the form of highest possible number of members and access, it is essential that more and more persons are made interested in joining as members of IAS.

6.2. The Inc. undertakes to disseminate the knowledge about the Customer and to get persons to join as members during all events held with the acceptance of the ApS.

6.3. The Inc. will submit all plans to the ApS for approval prior to performance.

6.4. The Inc. will register all beginning members and undertake the mailing of welcome letters and books etc.

6.5. Documented expenses through the work of the Inc. in soliciting members are to be covered by the ApS as per invoice.

6.6. The ApS is furthermore reimbursed for this work through the fees stated in Section 9 below and through subsidies from the ApS.

7.0. Administration of correspondence with members.

The Inc. undertakes for the Customer to receive correspondence and to relay

this to the Customer or to other persons appointed by the ApS.

7.2. The Inc. is obligated to abide by the instructions of ApS concerning the correspondence of members.

7.3. The Inc. is reimbursed for this services through subsidies from the ApS and through the fees stated in section 9.

8.0. Administration of membership payments.

8.1. The Inc. undertakes to receive membership payments and donations on behalf of the Customer and to relay the sums received to the ApS or the Customer, as instructed by the ApS.

8.2. The funds received must not be mixed with the funds of the Inc. and the Inc. has no right to these funds and in this connection it is expressly agreed that the Inc. has no right of being recipient nor any right to withhold any sums.

8.3. The sums received shall be forwarded by the Inc. no later than 8 days after receipt.

8.4. The Inc. is responsible for acquiring any necessary permits relating to foreign exchange and any other legislation in relation to membership payments.

8.5. the Inc. is reimbursed for this service through subsidies from the ApS and the fees stated in section 9.

9. Reimbursements.

9.1. In exchange for the services rendered by the Inc., the ApS pays, aside from separate payments pursuant to invoice, cf. 3.4.21, 4.2., 5.2., and 6.5., the following:

9.2. Every week no later than thursday the Inc. forward by telex/telefax/computerlink a detailed and financial request for the following week.

9.2.1. Forms, details and other requirements in connection with the budget and financial request is to be issued by ApS. First request is attached to this agreement.

9.3. IAS shall approve the budget and financial request including the payment terms and the Activity reflected herein.

9.4. When the budget and financial request is approved Inc. issue an invoice for the approved amount.

9.5. The services rendered by ApS is mainly for the use outside the Common Market.

9.6. All payments are made in US currency.

9.7. IAS is responsible for seeing to that foreign exchange regulations are adhered to for payments to the ApS.

10. Termination.

10.1. This Instruction can be terminated by ApS with 1 weeks notice.

10.2. In case one of the Inc. is declared bankrupt, interrupts payments or initiates negotiations with creditors on any form of debt clearing, the ApS is entitled to terminate the Instruction without notice.

11. Arbitration.

11.1. All conflicts arising out of this Instruction are solved by arbitration at The International Arbitration Court in Copenhagen, pursuant to the rules of this Court, which are enclosed to this Instruction.


12. Venue.

12.1. This Instruction shall be interpreted pursuant to Danish Law and conflicts are solved pursuant to Danish Law.



LMU Administrations ApS
by Its Managing Director

The above instruction has been received, read and accepted.



IMU SERVICES, Inc.
by Its Board of Directors