

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0046
 Federal status: A
 approved for circulation
 will be sent for public
 inspection

Read the instructions for each Part carefully.
A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Part I Identification of Applicant

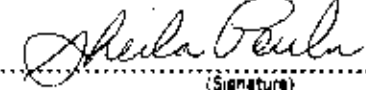
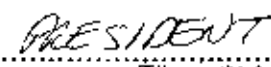
1a Full name of organization (as shown in organizing document) Hubbard College of Administration		2 Employer identification number (If none, see instructions.) 95 4302671	
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed Thomas C. Spring (202) 588-8488	
1c Address (number, street, and room or suite no.) 3540 Wilshire Blvd., Suite 811			
1d City or town, state, and ZIP code Los Angeles, California 90010			
5 Date incorporated or formed December 17, 1990	6 Activity codes (See instructions.) 030 059 149	4 Month the annual accounting period ends December	
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a** Corporation — Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws. See Exhibits A & B.
- b** Trust — Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c** Association — Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here   8/18/93
 (Signature) (Title or authority of signer) (Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See Pages 2A - 2C Attached.

- 2 What are or will be the organization's sources of financial support? List in order of size.

Tuition

Books and Materials

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

The College promotes its courses to individuals, organizations and businesses through brochures, fliers and advertisements. Examples of the College's promotional materials are attached as Exhibit I.

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Part II, Question 1 - Description of Activities

The Hubbard College of Administration (the "College") is a California non-profit public benefit corporation formed for the purpose of educating interested members of the general public in theories and techniques of organizational administration. (A copy of its articles of incorporation and bylaws are attached hereto as Exhibits A and B, respectively). Specifically, the College conducts an educational program on organizational administrative management, based on principles developed by L. Ron Hubbard concerning the structure, management and administration of organizations.

The College is an outgrowth of the educational activity that was previously carried out by World Institute of Scientology Enterprises ("WISE"), a California nonprofit religious corporation. Previously, WISE conducted an educational program that included many of the same courses the College will be offering. Essentially the College has taken over WISE's educational program.

WISE provided the college with a start-up grant in the amount of \$105,800, comprised of course books it had developed, office and courseroom furniture, equipment and \$25,000.

WISE has been granted a license by the Trustee of L. Ron Hubbard's testamentary trust (the "Trustee") to publish collective and derivative works from Mr. Hubbard's literary works and to use certain marks associated with Mr. Hubbard's works pertaining to organizational administration. With the special consent of the Trustee, WISE entered into a licensing agreement with the College on June 20, 1991 authorizing the College to use those marks in carrying out its educational activities with respect to organizational administration. (A copy of the license from WISE to the College is attached as Exhibit C.)

The College began its activities in 1991 and has not yet implemented the full program of activities that it plans to conduct. However, when fully operational, the College's program of educational activities will consist of providing courses, workshops and seminars to the general public in organizational administrative management, teaching individuals how to educate others about organizational administrative management, establishing other Hubbard Colleges of Administration that will conduct similar activities on a local level, and compiling publications and course materials on organizational administration and management.

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Part II, Question 1 – Description of Activities

At present, the College's primary activity is to conduct a school in organizational administrative management. All classes are conducted in the College's classrooms except for some exercises in practical application, which are performed in an actual management or organizational setting so the student can actually apply what he or she is learning. The College's curriculum is flexible and enables each student to progress at his or her own speed and time constraints. Attached as Exhibit D is a copy of the curriculum that the College currently offers. The College plans to further expand this curriculum, in the future as additional materials and courses are compiled, as described further below.

Although the College offers its courses to any interested individual, the College emphasizes courses for individuals who wish to serve as educators or business consultants in organizational administration. Such individuals utilize what they learn in teaching or consulting others and thus further the College's purpose of educating as broad a segment of the general public as possible.

The College has begun to offer seminars and workshops on specific aspects of organizational administration and plans to expand this activity in the future. In a typical seminar a speaker from the College addresses a group on one or more of the principles of organizational administration and discusses application of the principles to different situations. Similarly, the College plans to conduct more intensive workshops for individuals and groups interested in the application of a specific principle or technique.

The College assists in the establishment of Hubbard Colleges of Administration in other cities in the United States and abroad. These colleges duplicate the College's activities on a more local or regional level. There are currently two such local Colleges, one in Clearwater, Florida, and another Santa Clara, California. In addition there also are nine "Forming Colleges" (see below), of which three are located in the United States and six in foreign countries. The College has sublicensed each of the local Colleges to use the marks associated with the organizational administrative technology developed by Mr. Hubbard.

Individual Scientologists who apply to the College to form a local college and qualify to do so are now issued a temporary license for the new organization to use the marks as a "Forming College," with the agreement that the organization will incorporate as a nonprofit organization within 60 days based on model

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Part II, Question 1 – Description of Activities

organizational documents supplied by the College. Copies of the model articles of incorporation and bylaws the college will be using and the temporary license are attached as Exhibits E, F, and G, respectively. If the Forming College is still operating at the end of the 60-day period and has complied with the College's standards, it is allowed to obtain a permanent license to use the marks. A copy of this permanent license is attached as Exhibit H.

The College has ten staff at this time, but hopes to expand its personnel to 20 when it is fully operational. Two of the College's current staff personnel are instructors. The College averages between 35 and 50 students on its courses per week.

The College's course rooms and administrative offices are located at 3540 Wilshire Boulevard, Suite 811, Los Angeles, California.

A copy of the tuition schedule for the courses and materials provided by the College is included in the curriculum attached as Exhibit D. Tuition is set at amounts which are affordable to the general public.

The College has a regularly scheduled curriculum, a regular faculty of qualified teachers, and a regularly enrolled body of students, and it regularly carries on its educational activities at its own facilities. The College does not discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs. Its Bylaws include a statement that it has a racially nondiscriminatory policy as to students, and it has made its racially nondiscriminatory policies known in a manner that brings the policies to the attention of all segments of the general community that it services.

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?

- Yes (Answer question 8.)
 No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?

- Yes (Complete Schedule E)
 No

N/A

After answering this question, go to Part IV.

9 If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|--|---|
| (a) <input type="checkbox"/> | As a church or a convention or association of churches
(MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| (b) <input checked="" type="checkbox"/> | As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| (c) <input type="checkbox"/> | As a hospital or a cooperative hospital service organization, or a
medical research organization operated in conjunction with a hospital
(MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| (d) <input type="checkbox"/> | As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| (e) <input type="checkbox"/> | As being operated solely for the benefit of, or in connection with, one
or more of the organizations described in (a) through (d), (g), (h), or (i)
(MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| (f) <input type="checkbox"/> | As being organized and operated exclusively for testing for public
safety. | Section 509(a)(4) |
| (g) <input type="checkbox"/> | As being operated for the benefit of a college or university that is
owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| (h) <input type="checkbox"/> | As receiving a substantial part of its support in the form of
contributions from publicly supported organizations, from a
governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| (i) <input type="checkbox"/> | As normally receiving not more than one-third of its support from
gross investment income and more than one-third of its support from
contributions, membership fees, and gross receipts from activities
related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| (j) <input type="checkbox"/> | We are a publicly supported organization but are not sure whether we
meet the public support test of block (h) or block (i). We would like the
Internal Revenue Service to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or
Section 509(a)(2) |

If you checked one of the boxes (a) through (f) in question 9, go to question 14.

If you checked box (g) in question 9, go to questions 11 and 12.

If you checked box (h), (i), or (j), go to question 10.

Part III: Technical Requirements (Continued)

- 10 If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling (Answer questions 11 through 14.) N/A
 An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

N/A

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:
 a Enter 2% of line 8, column (e) of Part IV-A _____ N/A
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.
- 13 If you are requesting a definitive ruling under section 509(a)(2), check here and: N/A
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person."
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?	X		B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization an operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		X	I

Part IV Financial Data HUBBARD COLLEGE OF ADMINISTRATION

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. **If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.**

A. - Statement of Revenue and Expenses

	Current tax year,	3 prior tax years or proposed budget for 2 years			e) TOTAL
	(a) From JAN to DFCge	(b) 19 91	(c) 19	(d) 19	
1 Gifts, grants, and contributions received (not including unusual)		105808			105808
2 Membership fees received					
Gross investment income (see instructions for definition)	1851				1851
Net income from organization's unrelated business activities not					
Tax revenues levied for and either paid to or spent on behalf of the organization					
Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without					
Other income (not including gain or loss from sale of capital assets) (attach schedule)					
8 Total (add lines 1 through 7)	1851	105808			107659
Gross receipts from admissions. Sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513	509119	251685			760804
10 Total (add lines 8 and 9)	510970	357493			868463
Gain or loss from sale of capital assets (attach schedule)					
12 Unusual grants					
Total revenue (add lines 10 through 12)	510970	357493			868463
14 Fundraising expenses	16128	7511			
Contributions, gifts, grants, and similar amounts paid (attach schedule)					
Disbursements to or for benefit of members (attach schedule)					
Compensation of officers, directors, and trustees (attach schedule)	28957	8015			
18 Other salaries and wages	102184	35246			
19 Interest	194				
	61115	17333			
21 Depreciation and depletion	3111				
22 Other (attach schedule)	338208	194632			
Total expenses (add lines 14 through 22)	549897	262737			
Excess of revenue over expenses (line 13 minus line 23)	-38927	94756			

Revenue

EXPENSES

Part IV Financial Data (Continued) HUBBARD COLLEGE OF ADMINISTRATION

B. - Balance Sheet (at the end of the period shown)		Current tax year Date 12/31/92
Assets		
1	Cash	467826
2	Accounts receivable, net	5717
3	Inventories	111640
4	Bonds and notes receivable (attach schedule)	
5	Corporate stocks (attach schedule)	
6	Mortgage loans (attach schedule)	
7	Other investments (attach schedule)	
8	Depreciable and depletable assets (attach schedule)	39650
9	Land	
10	Other assets (attach schedule)	1700
11	Total assets (add lines 1 through 10)	626533
Liabilities		
12	Accounts payable	108256
13	Contributions, gifts, grants, etc., payable	
14	Mortgages and notes payable (attach schedule)	14500
15	Other liabilities (attach schedule)	447947
16	Total liabilities (add lines 12 through 15)	570703
Fund Balances or Net Assets		
17	Total fund balances or net assets	55830
		626533

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation _____&M 1

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Periods Ended December 31, 1991 and 1992

Part IV Financial Data - Method of Accounting

The financial statements have been prepared on an accrual basis, under the historical cost convention.

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Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>	
Donna Garrett	Trustee		As necessary	0
Bronwen Strub	Trustee		As necessary	0
Diana Watson	Trustee		As necessary	0
* Sheila Poulin Oleksyn	Director, President		As necessary	9,381
* Robert Held	Director, Treasurer		As necessary	10,105
Aida Fernandez	Director, Secretary		As necessary	0
* Paul Oleksyn	Director, Secretary		As necessary	9,471
				\$ 28,957

* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers, Directors or Trustees.

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Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>	
Donna Garrett	Trustee		As necessary	0
Bronwen Strub	Trustee		As necessary	0
Neva Seeley	Trustee		As necessary	0
Diana Watson	Trustee		As necessary	0
* Sheila Poulin Oleksyn	Director, President		As necessary	3,668
* Robert Held	Director, Treasurer		As necessary	4,347
Aida Fernandez	Director, Secretary		As necessary	0
				\$ 8,015

* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers, Directors or Trustees.

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Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	2,488
Bank Charges	17,548
Books & Materials Sales Commissions	2,020
Dissemination	17,052
Employer Payroll Taxes	12,052
Equipment Rental	4,834
Legal & Professional Fees	1,976
Office & Administration	3,840
Postage & Shipping	81,295
Printing & Publications	32,535
Property Tax	82
Purchases for Resale	131,228
Repairs & Maintenance	175
Staff Enhancement Expenses and Materials	365
Staff Welfare	977
State Franchise Tax	800
Telephone	23,774
Travel & Transport	5,167
	\$ 338,208

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Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Bank Charges	2,485
Books & Materials Sales Commissions	3,087
Dissemination	3,017
Employer Payroll Taxes	2,905
Equipment Rental	16,096
Legal & Professional Fees	2,195
Office & Administration	981
Postage & Shipping	35,390
Printing & Publications	12,099
Purchases for Resale	93,928
Staff Enhancement Expenses and Materials	4,079
Staff Welfare	232
Telephone	11,017
Travel & Transport	7,121
	\$ 194,632

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Part IV Section B Line 8 Depreciable and Depletable Assets

Accumulated Depreciation/ Description of Asset	Cost	Amortization	Book Value
Computer Equipment	1,991	199	1,792
Furniture & Equipment	40,770	2,912	37,858
	\$ 42,761	\$ 3,111	\$ 39,650

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Part IV Section B Line 10 Other Assets

<u>Other Assets</u>	<u>Amount</u>
Sales Tax Deposit with State Board of Equalization	1,700
	\$ 1,700

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Part IV Section B Line 14 Mortgages and Notes Payable

<u>Name of Lender</u>	<u>Purpose</u>	<u>Interest Rate</u>	<u>Repayment Terms</u>	<u>Balance</u>	<u>Original Amount</u>
Evans Rents	Furniture Hire-Purchase	Interest-free	\$3,500 for 11 Months + \$1,500 final payment	14,500	40,000
				\$ 14,500	

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Part IV Section B Line 15 Other Liabilities

Other Liabilities	Amount
Advance Tuition Payments	447,947
	\$ 447,947

Schedule B.—Schools, Colleges, and Universities

- 1 Does, or will, the organization normally have, (a) a regularly scheduled curriculum, (b) a regular faculty of qualified teachers, (c) a regularly enrolled body of students, and (d) facilities where its educational activities are regularly carried on? Yes No
If "No," do not complete the rest of this Schedule.
- 2 Is the organization an instrumentality of a State or political subdivision of a State? Yes No
If "Yes," document this in Part II and do not complete items 3 through 10 of this Schedule. (See instructions for Schedule B.)
- 3 Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to:
- a Admissions? Yes No
 - b Use of facilities or exercise of student privileges? Yes No
 - c Faculty or administrative staff? Yes No
 - d Scholarship or loan programs? Yes No
- If "Yes" for any of the above, explain.

- 4 Does the organization include a statement in its charter, bylaws, or other governing instrument, or in a resolution of its governing body, that it has a racially nondiscriminatory policy as to students? Yes No
Attach whatever corporate resolutions or other official statements the organization has made on this subject. See Bylaws, Art. 3.
- 5a Has the organization made its racially nondiscriminatory policies known in a manner that brings the policies to the attention of all segments of the general community that it serves? Yes No
If "Yes," describe how these policies have been publicized and how often relevant notices or announcements have been made. If no newspaper or broadcast media notices have been used, explain.

See Page SCH-B1 attached and Exhibit L.

- b If applicable, attach clippings of any relevant newspaper notices or advertising, or copies of tapes or scripts used for media broadcasts. Also attach copies of brochures and catalogues dealing with student admissions, programs, and scholarships, as well as representative copies of all written advertising used as a means of informing prospective students of your program. See Exhibit L and I.
- 6 Attach a numerical schedule showing the racial composition, as of the current academic year, and projected as far as may be feasible for the next academic year, of: (a) the student body, and (b) the faculty and administrative staff. See Exhibit M.
- 7 Attach a list showing the amount of any scholarship and loan funds awarded to students enrolled and the racial composition of the students who have received the awards. N/A
- 8a Attach a list of the organization's incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations. See Exhibit N.
- b State whether any of the organizations listed in 8a have as an objective the maintenance of segregated public or private school education, and, if so, whether any of the individuals listed in 8a are officers or active members of such organizations. Exhibit N.
- 9a Indicate the public school district and county in which the organization is located.
Los Angeles County School District
- b Was the organization formed or substantially expanded at the time of public school desegregation in the above district or county? Yes No
- 10 Has the organization ever been determined by a State or Federal administrative agency or judicial body to be racially discriminatory? Yes No
If "Yes," attach a detailed explanation identifying the parties to the suit, the forum in which the case was heard, the cause of action, the holding in the case, and the citations (if any) for the case. Also describe in detail what changes in your operation, if any, have occurred since then.

For more information, see back of Schedule B.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

b Annual Compensation

See Page 3A attached.

See Page 3A attached.

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No

If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.) Yes No

If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? Yes No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? Yes No

If either of these questions is answered "Yes," explain.

See Pages 3A and 3B attached.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No

If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? Yes No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

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Part II, Question 4 – Officers, Directors and Trustees

Trustees

Bronwen Strub
6724 Hollywood Blvd.
Hollywood, CA. 90028

Linda LaFreniere
1404 N. Catalina St.
Los Angeles, CA. 90027

Donna Garrett
5165 Fountain Ave.
Los Angeles, CA. 90028

Directors and Officers

Sheila Poulin, Director and President
6724 Hollywood Blvd.
Hollywood, CA. 90028

Paul Oleksyn, Director and Secretary
6724 Hollywood Blvd.
Los Angeles, CA. 90028

Bob Held, Director and Treasurer
1830 Bronson Ave.
Hollywood, CA. 90028

None of the officers, directors or trustees of the College will be compensated for their services performed in those positions. The directors and officers are all staff of the College and will be compensated for their duties as such.

Part II, Question 5 – Relationship With Other Organizations

See response to Question 1 in Part II.

The College's staff all are former staff of WISE and the College has taken over the course room and administrative space WISE had used for its educational program. (A copy of the lease is attached as Exhibit J) . The College uses the administrative technology developed by L. Ron Hubbard under an agreement with WISE, attached as Exhibit C. The College sends reports to WISE weekly concerning its activities and progress and receives guidance and direction from WISE based on these reports.

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Part II, Question 5 – Relationship With Other Organizations

As discussed above, the College has helped to establish other Hubbard Colleges of Administration which it licenses and oversees in carrying out their educational programs. They also provide the College with weekly reports concerning their activities.

The trustees of the College are all staff members of WISE.

Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."
Furniture and equipment, an inventory of materials used on our courses, and rights to use certain marks associated with Mr. Hubbard's works.

9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No
If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

A copy of our lease is attached as Exhibit J. The relationship between the College and its lessor is lessor/lessee only.

10 Is the organization a membership organization? Yes No
If "Yes," complete the following:

a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.
N/A

b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.
N/A

c What benefits do (or will) your members receive in exchange for their payment of dues?
N/A

11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

A Copy of the tuition schedule is attached at Exhibit D.
Tuition is set at amounts that are affordable to the general public.

b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

12 Does or will the organization attempt to influence legislation? Yes No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.

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Form 1023

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Schedule B, Question 5a - Description of How Non-Discrimination Policy is Publicized

To date the College has published its non-discrimination policy twice, copies of which are attached as Exhibit L. The College will continue to publish its non-discrimination policy on an annual basis in the future. Representative copies of fliers on which the College has included references to its non-discrimination policy are attached as Exhibit I.