FISCAL YEAR ENDED SEPTEMBER 30, 2001

Form **990** Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No. 1545-0047 **2000** Open to Public Inspection

2109

A For the 2000 calendar year, OR tax year period beginning OCT 1, 2000 and ending SEP 30, 2001

B Check if applicable: ☐ Change of address ☐ Change of name ☐ Initial return ☐ Final return ☐ Amended return (use also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: EDUCATION LAW CENTER, INC.

Number and street (or P O box if mail is not delivered to street address): 155 WASHINGTON STREET — Room/suite: 205

City or town, state or country, and ZIP: NEWARK, NJ 07102

D Employer identification number: 22-2014555

E Telephone number: 973-624-1815

F Check ▶ ☐ if application pending

G Organization type (check only one) ▶ [X] 501(c) (3) ◀ (insert no) ☐ 527 OR ☐ 4947(a)(1)

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

J Accounting method ☐ Cash [X] Accrual ☐ Other (specify) ▶

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000 The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data Some states require a complete return

(H and I are not applicable to section 527 orgs)

H(a) Is this a group return for affiliates? ☐ Yes [X] No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? N/A ☐ Yes ☐ No (If "No," attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes [X] No

I Enter 4-digit group exemption no (GEN) ▶

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶ ☐

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	1,018,140.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash $ 1,018,140. noncash $)			1d	1,018,140.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	1,030.
	5	Dividends and interest from securities			5	19,324.
	6 a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	
	7	Other investment income (describe ▶)			7	
	8 a	Gross amount from sale of assets other than inventory — (A) Securities / (B) Other	8a			
	b	Less cost or other basis and sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
	9	Special events and activities (attach schedule)				
	a	Gross revenue (not including $ 0. of contributions reported on line 1a)	9a	283,835.		
	b	Less direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a) SEE STATEMENT 2			9c	283,835.
	10 a	Gross sales of inventory, less returns and allowances	10a			
	b	Less cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
	11	Other revenue (from Part VII, line 103)			11	348.
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	1,322,677.
Expenses	13	Program services (from line 44, column (B))			13	846,195.
	14	Management and general (from line 44, column (C))			14	141,353.
	15	Fundraising (from line 44, column (D))			15	157,901.
	16	Payments to affiliates (attach schedule)			16	
	17	Total expenses (add lines 16 and 44, column (A))			17	1,145,449.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	177,228.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	315,726.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3			20	(72,579.)
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	420,375.

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash $ ______ noncash $ ______	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25	114,654.	35,543.	61,913.	17,198.
26 Other salaries and wages	26	566,891.	510,202.	11,338.	45,351.
27 Pension plan contributions	27	13,378.	13,378.		
28 Other employee benefits	28	95,697.	76,557.	13,398.	5,742.
29 Payroll taxes	29	68,811.	52,984.	8,257.	7,570.
30 Professional fundraising fees	30				
31 Accounting fees	31	4,944.		4,944.	
32 Legal fees	32				
33 Supplies	33	17,620.	12,615.	2,264.	2,741.
34 Telephone	34	21,754.	16,968.	3,046.	1,740.
35 Postage and shipping	35	9,991.	6,087.	761.	3,143.
36 Occupancy	36	42,109.	33,266.	6,316.	2,527.
37 Equipment rental and maintenance	37	14,248.	12,111.	1,425.	712.
38 Printing and publications	38	11,556.	8,325.	1,281.	1,950.
39 Travel	39	10,746.	8,083.	1,575.	1,088.
40 Conferences, conventions, and meetings	40	16,260.	12,520.	2,439.	1,301.
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	9,182.	7,254.	1,377.	551.
43 Other expenses (itemize)					
a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 4	43e	127,608.	40,302.	21,019.	66,287.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1,145,449.	846,195.	141,353.	157,901.

Reporting of Joint Costs Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs $ ______, (ii) the amount allocated to Program services $ ______, (iii) the amount allocated to Management and general $ ______, and (iv) the amount allocated to Fundraising $ ______

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ▶
PUBLIC INTEREST LAW FIRM

All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
a SEE FOOTNOTE # 1 (Grants and allocations $)	846,195.
b (Grants and allocations $)	
c (Grants and allocations $)	
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	846,195.

Part IV Balance Sheets

Note *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only*			(A) Beginning of year		(B) End of year
Assets					
45 Cash - non-interest-bearing			1,999.	45	2,000.
46 Savings and temporary cash investments			447,212.	46	527,372.
47 a Accounts receivable	47a				
b Less allowance for doubtful accounts	47b			47c	
48 a Pledges receivable	48a	92,082.			
b Less allowance for doubtful accounts	48b		42,075.	48c	92,082.
49 Grants receivable				49	
50 Receivables from officers, directors, trustees, and key employees				50	
51 a Other notes and loans receivable	51a				
b Less allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use				52	
53 Prepaid expenses and deferred charges			8,029.	53	2,644.
54 Investments - securities ▶ ☐ Cost ☐ FMV				54	
55 a Investments - land, buildings, and equipment basis	55a				
b Less accumulated depreciation	55b			55c	
56 Investments - other				56	
57 a Land, buildings, and equipment basis	57a	100,962.			
b Less accumulated depreciation STMT 6	57b	75,745.	30,784.	57c	25,217.
58 Other assets (describe ▶ SECURITY DEPOSITS)			2,500.	58	2,500.
59 **Total assets** (add lines 45 through 58) (must equal line 74)			532,599.	59	651,815.
Liabilities					
60 Accounts payable and accrued expenses			7,830.	60	10,052.
61 Grants payable				61	
62 Deferred revenue			208,531.	62	211,281.
63 Loans from officers, directors, trustees, and key employees				63	
64 a Tax-exempt bond liabilities				64a	
b Mortgages and other notes payable STMT 7			512.	64b	
65 Other liabilities (describe ▶ SEE STATEMENT 8)				65	10,107.
66 **Total liabilities** (add lines 60 through 65)			216,873.	66	231,440.
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ ☐ and complete lines 67 through 69 and lines 73 and 74					
67 Unrestricted				67	
68 Temporarily restricted				68	
69 Permanently restricted				69	
Organizations that do not follow SFAS 117, check here ▶ [X] and complete lines 70 through 74					
70 Capital stock, trust principal, or current funds			275,984.	70	284,375.
71 Paid-in or capital surplus, or land, building, and equipment fund			0.	71	0.
72 Retained earnings, endowment, accumulated income, or other funds STMT 5			39,742.	72	136,000.
73 **Total net assets or fund balances** (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)			315,726.	73	420,375.
74 **Total liabilities and net assets / fund balances** (add lines 66 and 73)			532,599.	74	651,815.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	1,322,677.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,322,677.
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	1,322,677.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements	a	1,145,449.
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,145,449.
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,145,449.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
DAVID G. SCIARRA 28 TITUS AVE. LAWRENCE, NJ	EXECUTIVE DIRECTOR 40 HOURS/WEEK	107,971.	13,383.	0.
COLE A. LEWIS 51 OVERLOOK RD., CALDWELL, NJ 07066	SECT/TREAS 32 HOURS/WEEK	6,683.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? If "Yes" attach schedule ▶ [ ] Yes [X] No

Part VI Other Information

			N/A	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		77		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	78b		3
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization?		80a		X
b	If "Yes," enter the name of the organization ▶ ______ and check whether it is ☐ exempt OR ☐ nonexempt				
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a 0.			
b	Did the organization file Form 1120-POL for this year?		81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		82a		X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions for reporting in Part III)	82b N/A			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?		83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	83b		
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	N/A	84a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	84b		3
85	*501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members?	N/A	85a		3
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	85b		3
c	Dues, assessments, and similar amounts from members	85c N/A			
d	Section 162(e) lobbying and political expenditures	85d N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A	85g		
h	If section 6033(e)(1)(A) dues notice were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h		
86	*501(c)(7) organizations.* Enter a Initiation fees and capital contributions included on line 12	86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities	86b N/A			
87	*501(c)(12) organizations* Enter a Gross income from members or shareholders	87a N/A			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Part IX		88		X
89 a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ▶ N/A, section 4912 ▶ N/A, section 4955 ▶ N/A				
b	*501(c)(3) and 501(c)(4) organizations* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	N/A	89b		
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶ N/A			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization	▶ N/A			
90 a	List the states with which a copy of this return is filed ▶ NEW JERSEY				
b	Number of employees employed in the pay period that includes March 12, 2000	90b 8			

91 The books are in care of ▶ EDUCATION LAW CENTER INC. Telephone no ▶ 973-624-1815

Located at ▶ 155 WASHINGTON ST., #205, NEWARK,NJ ZIP code ▶ 07102

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* Form 1041- Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (A) Business code	(B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1,030.	
96 Dividends and interest from securities			18	19,324.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					283,835.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a SALE OF BOOKLETS & MATL					73.
b HONORARIA					75.
c ATTORNEY FEE					200.
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		20,354.	284,183.
105 Total (add line 104, columns (B), (D), and (E)) ▶					304,537.

Note *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
103A	SALE OF EDUCATIONAL MATERIALS, PUBLICATION AND BOOKLETS TO PUBLICIZE OUR COUNSELLING PROGRAMS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
N/A	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

[redacted] mpanying schedules and statements and to the best of my knowledge and belief It is true,
[redacted] ormation of which preparer has any knowledge. (Important: See General Instruction W)

[redacted] -/14/02 ▶ COLE LEWIS, SECRETARY/TREASURER

[redacted]

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.

OMB No 1545-0047

2000

Name of the organization: EDUCATION LAW CENTER, INC.

Employer identification number: 22 2014555

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
STEVEN BLOCK 1302 PARK AVENUE, # 2N HOBOKEN NJ	DIR. PROJECT 40 HOURS/WK	84,044.	14,222.	
ELIZABETH A. ATHOS 53 SOUTH MOUNTAIN AVE, MAPPLEWOOD NJ	SR. ATTORNEY 40 HOURS/WK	72,919.	11,428.	
JOAN M. PONESSA 215 LOCUST STREET MORRESTOWN, NJ 0805	DIR. PROJECT 40 HOURS/WK	56,290.	2,281.	
RUTH LOWENKRON 277 WEST 10TH STREET # 5N NY 10014	SR. ATTORNEY 40 HOURS/WK	56,176.	14,722.	
THERESA LUHM 68 EAST SHREWSBURY PL PRINCETON NJ	IMPLEMENTATIO 40 HOURS/WK	54,369.	198.	
Total number of other employees paid over $50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶	0	

LHA For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2000

023101
12-09-00

Part III Statements About Activities

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1	X	
	If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ 1,751. Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? SEE PART V, FORM 990	2d	X	
e	Transfer of any part of its income or assets?	2e		X
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions			
3	Does the organization make grants for scholarships, fellowships, student loans, etc ?	3		X
4 a	Do you have a section 403(b) annuity plan for your employees?	4a		X
b	Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments (See page 2 of the instructions)			

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box)

5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V, page 5)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 ☐ An organization that normally receives **(1) more than 33 1/3%** of its support from contributions, membership fees and gross receipts from activities related to its charitable, etc , functions - subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A **Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

Calendar year (or fiscal year beginning in) ▶	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	606,005.	673,185.	583,285.	437,900.	2,300,375.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	336,491.	158,772.	100,261.	28,420.	623,944.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	10,140.	21,124.	15,415.	7,104.	53,783.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	952,636.	853,081.	698,961.	473,424.	2,978,102.
24 Line 23 minus line 17	616,145.	694,309.	598,700.	445,004.	2,354,158.
25 Enter 1% of line 23	9,526.	8,531.	6,990.	4,734.	

26 **Organizations described on lines 10 or 11** a Enter 2% of amount in column (e), line 24 ▶ 26a 47,083.

b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts ▶ 26b 0.

c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶ 26c 2,354,158.

d Add: Amounts from column (e) for lines 18 53,783. 19 ______ 22 ______ 26b ______ ▶ 26d 53,783.

e Public support (line 26c minus line 26d total) ▶ 26e 2,300,375.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 97.7154%

27 **Organizations described on line 12** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:
(1999) N/A (1998) (1997) (1996)

b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A
(1999) (1998) (1997) (1996)

c Add: Amounts from column (e) for lines 15 ______ 16 ______ 17 ______ 20 ______ 21 ______ ▶ 27c N/A

d Add: Line 27a total ______ and line 27b total ______ ▶ 27d N/A

e Public support (line 27c total minus line 27d total) ▶ 27e N/A

f Total support for section 509(a)(2) test. Enter amount on line 23, column (e) ▶ 27f N/A

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g N/A %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h N/A %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12, that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions.)

NONE

Part V **Private School Questionnaire**
(To be completed ONLY by schools that checked the box on line 6 in Part IV) N/A

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33	*Does the organization discriminate by race in any way with respect to*			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	*Athletic programs?*	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities

(To be completed ONLY by an eligible organization that filed Form 5768)

Check here ▶ ☐ if the organization belongs to an affiliated group

Check here ▶ ☐ if you checked "a" above and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		0.
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		1,751.
38 Total lobbying expenditures (add lines 36 and 37)	38		1,751.
39 Other exempt purpose expenditures	39		1,143,698.
40 Total exempt purpose expenditures (add lines 38 and 39)	40		1,145,449.
41 Lobbying nontaxable amount Enter the amount from the following table -	41		189,545.
42 Grassroots nontaxable amount (enter 25% of line 41)	42		47,386.
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		0.
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		0.

If the amount on line 40 is -	The lobbying nontaxable amount is -
Not over $500,000	20% of the amount on line 40
Over $500 000 but not over $1,000 000	$100,000 plus 15% of the excess over $500,000
Over $1 000 000 but not over $1,500 000	$175 000 plus 10% of the excess over $1,000,000
Over $1 500 000 but not over $17,000 000	$225 000 plus 5% of the excess over $1,500,000
Over $17,000 000	$1,000,000

Caution *If there is an amount on either line 43 or line 44, you must file Form 4720*

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 9 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount	189,545.	158,041.	0.	0.	347,586.
46 Lobbying ceiling amount (150% of line 45(e))					521,379.
47 Total lobbying expenditures	1,751.	2,455.	0.	0.	4,206.
48 Grassroots nontaxable amount	47,386.	39,510.	0.	0.	86,896.
49 Grassroots ceiling amount (150% of line 48(e))					130,344.
50 Grassroots lobbying expenditures		0.	0.	0.	0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received N/A

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ [ ] Yes [X] No

b If "Yes," complete the following schedule N/A

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Schedule B (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	Schedule of Contributors Supplementary Information for line 1d of Form 990 or line 1 of Form 990-EZ (see instructions)	OMB No 1545-0047 2000

Name of organization EDUCATION LAW CENTER, INC.

Employer identification number 22-2014555

Organization type (check one)-Section [X] 501(c)(3H) ◀ (enter number) [ ] 527 or [ ] 4947(a)(1) nonexempt charitable trust

A **Section 501(c)(7), (8), or (10) organizations-**

Check this box if the organization had no charitable contributors who contributed more than $1,000 during the year (But see **General rule** below) ▶ [ ]

Enter here the total gifts received during the year for a religious, charitable, etc , purpose ▶ $

Note: This form is generally not open to public inspection except for section 527 organizations.

General Instructions

Purpose of Form

Schedule B (Form 990 or 990-EZ) is used by organizations required to file Form 990, Return of Organization Exempt From Income Tax, or **Form 990-EZ**, Short Form Return of Organization Exempt From Income tax, to provide the information regarding their contributors that is required for line 1d of Form 990 (or line 1 of Form 990-EZ)

Attach the Schedule B (Form 990 or 990-EZ) to Form 990 or 990-EZ Attach Schedule B after Schedule A (Form 990 or 990-EZ), Organization Exempt Under Section 501(c)(3), if that return is required for the organization

Who Must File Schedule B (Form 990 or 990-EZ)

All organizations must file Schedule B (Form 990 or 990-EZ) unless they certify that they do not meet the filing requirements of Schedule B (Form 990 or 9090-EZ) by checking the box in item L of the heading of their Form 990 or Form 990-EZ

See the instructions for item L in the Instructions for Form 990 and Form 990-EZ

Caution *Schedule B (Form 990 or 990-EZ) is not a substitute for the list of "contributors" required for Part IV-A, Support Schedule, of Schedule A (Form 990 or 990-EZ)*

Public Inspection

Schedule B (Form 990 or 990-EZ) is
- Open to public inspection for a section 527 political organization
- Generally not open to public inspection for the other organizations that must file this form

If a non-section 527 organization files a copy of Form 990, or Form 990-EZ, and attachments with any state, it should not include its Schedule B (Form 990 or 990-EZ) in the attachments for the state unless a schedule of contributors is specifically required by the state States that do not require the information might make the schedule available for public inspection along with the rest of the Form 990 or Form 990-EZ

See the Instructions for Form 990 and Form 990-EZ for phone help and the public inspection rules for those forms and their attachments, which include Schedule B (Form 990 or 990-EZ)

Contributors Required To Be Listed On Part I

"*Contributor*" includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations

General rule Unless the organization is covered by one of the special rules below, it must list on Part I every contributor who during the year, gave the organization directly or indirectly, money, securities, or any other type of property totaling $5,000 or more for the year Also complete Part II for a noncash contribution In determining the $5,000 amount, total all of the contributor's gifts of $1,000 or more for the year

Section 501(c)(3) organizations For an organization described in section 501(c)(3) that meets the 33 1/3% support test of the Regulations under sections 509(a)(1)/170(b)(1)(A)(vi) (whether or not the organization is otherwise described in section 170(b)(1)(A))-

List in Part I only those contributors whose contribution of $5,000 or more is greater than 2% of the amount reported on line 1d of Form 990 (or line 1 of Form 990-EZ) (Regulations section 1 6033-2(a)(2)(iii)(a))

Example A section 501(c)(3) organization, of the type described above, reported $700,000 in total contributions, gifts, grants, and similar amounts received on line 1d of its Form 990 The organization is only required to list in Parts I and II of its Schedule B (Form 990 or 990-EZ) each person who contributed more than the greater of $5,000 or $14,000 (2% of $700,000) Thus, a contributor who gave a total of $11,000 would not be reported in Parts I and II for this section 501(c)(3) organization Even though the $11,000 contribution to the organization exceeded $5,000, it did not exceed $14,000

Section 501(c)(7), (8), or (10) organizations For *noncharitable* contributions to one of these organizations, list in Part I contributors who gave $5,000 or more as described in the **General rule** discussed above

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc , purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3))-

List in Part I each contributor whose contributions total more than $1,000 during the year that were for a religious, charitable, etc , purpose To determine the $1,000, aggregate all of a contributor's gifts for the year (regardless of amount) For a noncash contribution, complete Part II

All section 501(c)(7), (8), or (10) organizations that received any charitable contributions and listed any charitable contributors on Part I must also complete Part III

If section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list any charitable contributors on Part I, check the box on line **A** at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided The organization need not complete and attach Part III

Specific Instructions

Note *You may duplicate Parts I, II, and III if more copies are needed Number each page of each Part*

Part I In column **(a)**, identify the first contributor listed as no 1 and the second contributor as no 2, etc Number consecutively Show the contributor's name, address, aggregate contributions for the year, and the type of contribution (e g , whether an individual, payroll, or noncash contribution) Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually)

Part II In column **(a)**, show the number that corresponds to the contributor's number in Part I Describe the noncash contribution fully Report on property with readily determinable market value (i e , market quotations for securities) by listing its fair market value (FMV) For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date See Regulations section 20 2031-2 to determine the value of contributed stocks and bonds When market value cannot be readily determined, use an appraised or estimated value To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value

Part III Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc , purposes, must complete Parts I through III for those persons whose gifts totaled more than $1,000 during the year Show also, in the heading of Part III, total gifts that were $1,000 or less and were for a religious, charitable, etc , purpose *Complete this information only on the first Part III page*

If an amount is set aside for a religious, charitable, etc , purpose, show in column **(d)** how the amount is held (e g , whether it is mingled with amounts held for other purposes) If the organization transferred the gift to another organization, show the name and address of the transferee organization in column **(e)** and explain the relationship between the two organizations

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Name of organization: EDUCATION LAW CENTER, INC.

Employer identification number: 22-2014555

Part I Contributors

(a) No.	(b) Name, address and ZIP code	(c) Aggregate contributions	(d) Type of contribution
1		$ 121,500.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
2		$ 100,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
3		$ 15,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
4		$ 163,342.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
5		$ 110,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
6		$ 75,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)

Name of organization: EDUCATION LAW CENTER, INC.

Employer identification number: 22-2014555

Part I Contributors

(a) No	(b) Name, address and ZIP code	(c) Aggregate contributions	(d) Type of contribution
7		$ 88,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
8		$ 15,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
9		$ 45,125.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
10		$ 19,608.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
11		$ 37,500.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
12		$ 10,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)

Name of organization	Employer identification number
EDUCATION LAW CENTER, INC.	22-2014555

Part I Contributors

(a) No	(b) Name, address and ZIP code	(c) Aggregate contributions	(d) Type of contribution
13		$ 32,501.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)
14		$ 125,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)
15		$ 37,500.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)
18	VARIOUS GENERAL CONTRIBUTIONS NEW JERSEY NEW JWRSEY	$ 23,064.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)
19		$	Individual [ ] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)
20		$	Individual [ ] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	COMPUTER EQUIPMENT	010996	200DB	5.00	20	1,410.			1,410.	1,328.		81.
2	CPMPUTER EQUIPMENT	010396	200DB	5.00	20	3,033.			3,033.	2,858.		175.
3	COMPUTER EQUIPMENT	010396	200DB	5.00	20	2,743.			2,743.	2,586.		157.
4	COMPUTER EQUIPMENT	010396	200DB	5.00	20	2,594.			2,594.	2,445.		149.
5	COMPUTER EQUIPMENT	013096	200DB	5.00	20	2,153.			2,153.	2,029.		124.
6	COMPUTER EQUIPMENT	030596	200DB	5.00	20	1,249.			1,249.	1,178.		71.
7	COMPUTER EQUIPMENT	092096	200DB	5.00	20	1,673.			1,673.	1,577.		96.
8	COMPUTER EQUIPMENT	020896	200DB	5.00	20	481.			481.	452.		28.
9	POSTAGE MAILING EQUIPMENT	050396	200DB	5.00	17	1,620.			1,620.	1,527.		93.
10	COMPUTER EQUIPMENT	021696	200DB	5.00	20	2,498.			2,498.	2,355.		143.
11	COMPUTER EQUIPMENT	021496	200DB	5.00	20	1,424.			1,424.	1,342.		82.
12	OFFICE EQUIPMENT AND FURNITURE	VARIES		.000	20	28,042.			28,042.	28,042.		0.
13	COMPUTER EQUIPMENT	050697	200DB	5.00	20	1,893.			1,893.	1,566.		218.
14	COMPUTER EQUIPMENT	091297	200DB	5.00	20	1,908.			1,908.	1,579.		220.
15	COMPUTER EQUIPMENT	022497	200DB	5.00	20	3,858.			3,858.	3,192.		444.
16	COMPUTER EQUIPMENT	100196	200DB	7.00	20	564.			564.	388.		50.
17	COMPUTER EQUIPMENT	051897	200DB	7.00	20	416.			416.	286.		37.
18	OFFICE FURNITURE	031097	200DB	7.00	17	625.			625.	429.		56.

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(D) - Asset disposed

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
19	LEASEHOLD IMPROVEMENTS	022097	SL	39.00	17	3,880.			3,880.	359.		99.
20	COMPUTER EQUIPMENT	062998	200DB	5.00	20	2,038.			2,038.	1,451.		235.
21	LEASEHOLD IMPROVEMENTS	101397	SL	39.00	17	4,100.			4,100.	311.		105.
22	COMPUTER EQUIPMENT	021998	200DB	5.00	20	3,173.			3,173.	2,259.		366.
23	COMPUTER EQUIPMENT	022498	200DB	5.00	20	495.			495.	352.		57.
24	OFFICE EQUIPMENT	062998	200DB	7.00	17	500.			500.	281.		63.
25	OFFICE EQUIPMENT	092198	200DB	7.00	17	600.			600.	338.		75.
26	OFFICE EQUIPMENT	100197	200DB	7.00	17	3,644.			3,644.	2,050.		455.
27	COMPUTER EQUIPMENT	110398	200DB	7.00	17	1,230.			1,230.	477.		215.
28	COMPUTER EQUIPMENT	111098	200DB	7.00	17	1,200.			1,200.	466.		210.
29	COMPUTER EQUIPMENT	021699	200DB	7.00	17	1,579.			1,579.	613.		276.
30	COMPUTER EQUIPMENT	022499	200DB	7.00	17	2,016.			2,016.	782.		353.
31	COMPUTER EQUIPMENT	041299	200DB	7.00	17	1,555.			1,555.	603.		272.
32	OFFICE EQUIPMENT	101298	200DB	7.00	17	400.			400.	155.		70.
33	COMPUTER EQUIPMENT	061500	200DB	5.00	17	1,065.			1,065.	160.		362.
34	COMPUTER EQUIPMENT	062600	200DB	5.00	17	307.			307.	46.		104.
35	COMPUTER EQUIPMENT	072000	200DB	5.00	17	698.			698.	35.		265.
36	COMPUTER EQUIPMENT	081800	200DB	5.00	17	2,247.			2,247.	112.		854.

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(D) - Asset disposed

FORM 990 PAGE 2 990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
37	COMPUTER EQUIPMENT	090100	200DB	5.00	17	881.			881.	44.		335.
38	COMPUTER EQUIPMENT	091200	200DB	5.00	17	385.			385.	19.		146.
39	OFFICE EQUIPMENT	061300	200DB	5.00	17	2,995.			2,995.	449.		1,018.
40	FURNITURE & FIXTURE	092900	200DB	7.00	17	972.			972.	35.		268.
41	LEASEHOLD IMPROVEMENT	091100	SL	39.00	19	3,200.			3,200.	7.		82.
42	COMPUTER EQUIPMENT	110700	200DB	5.00	15B	115.			115.			40.
43	COMPUTER EQUIPMENT	112900	200DB	5.00	15B	744.			744.			261.
44	COMPUTER EQUIPMENT	032601	200DB	5.00	15B	1,168.			1,168.			292.
45	COMPUTER EQUIPMENT	091901	200DB	5.00	15B	1,591.			1,591.			80.
	* TOTAL 990 PAGE 2 DEPR					100,962.		0.	100,962.	66,563.	0.	9,182.

028102
04 27 01

(D) - Asset disposed

FOOTNOTES STATEMENT 1

EDUCATION LAW CENTER INC
LIST OF TRUSTEES FOR FORM 990 PAGE 4 PART V

ROBERT BONAZZI, EXECUTIVE DIRECTOR, NJEA
180 WEST STATE STREET, TRENTON, NJ 08607

JUNIUS WILLIAMS, ESQ.
132 HARPER AVENUE, IRVINGTON, NJ 07111

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DR. JULIA A. MILLER
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27 KOHRING CIRCLE, HARRINGTON PARK, NJ 07640

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PO BOX 487 BELLE MEAD, NJ 08502

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15 WASHINGTON STREET, NEWARK, NJ 07102

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JOHN E. PAGE, ESQ.
219 MOUNT AIRY RD., BASKING RIDGE, NJ 07920

PHILLIP THOMAS
CENTER STREET, NEWARK, NJ 07102

TOM CORCORAN, ESQ.
3440 MARKET STREET, # 560 PHILADEPHIA, PA 19104-3325

DR. CARLO PARRAVANO
PO BOX 2000, RY 60-215, RAHWAY, NJ 07065

FOOTNOTE 1 FOR PART III, FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

EDUCATION LAW CENTER: HISTORY AND ACTIVITIES

FOUNDED IN 1973, EDUCATION LAW CENTER IS A PUBLIC INTEREST LAW FIRM THAT PROVIDES FREE LEGAL ASSISTANCE TO CHILDREN, PARENTS, AND COMMUNITY GROUPS IN MATTERS INVOLVING PUBLIC ELEMENTARY AND SECONDARY EDUCATION IN NEW JERSEY. ELC'S PRIMARY MISSION IS TO ASSURE EQUAL EDUCATIONAL OPPORTUNITY TO POOR CHILDREN, MINORITY CHILDREN, AND CHILDREN WITH DISABILITIES.

THE MAJOR FOCUS OF ELC'S PROGRAM HAS LONG BEEN THE EDUCATIONAL RIGHTS OF POOR AND MINORITY CHILDREN IN NEW JERSEY'S POOR URBAN DISTRICTS. IN ADDITION, EVEN THOUGH ELC RECEIVES NO FEDERAL FUNDING TO PROTECT THE EDUCATION OF CHILDREN WITH DISABILITIES, CLOSE TO 70% OF ELC'S REQUESTS FOR ASSISTANCE CONCERN PROBLEMS RELATING TO THE EDUCATION OF CHILDREN WITH DISABILITIES. MORE THAN THREE-FOURTHS OF THESE REQUESTS COME FROM PARENTS OR PROFESSIONALS IN NEW JERSEY'S POOR URBAN DISTRICTS. THE QUALITY OF ELC'S ADVOCACY ON BEHALF OF THESE CHILDREN IS RECOGNIZED. STATE GOVERNMENT ATTORNEYS WHO ARE FEDERALLY FUNDED PURCHASE ELC PUBLICATIONS FOR DISTRIBUTION TO PARENTS OF CHILDREN WITH DISABILITIES.

THE ELC MISSION IS REALIZED THROUGH THE PROVISION OF FOUR SERVICES. THROUGH "CONFLICT RESOLUTION" ELC PROVIDES INFORMATION, COUNSELING, AND, WHEN NECESSARY, DIRECT INTERVENTION FOR PARENTS WITH SCHOOL AUTHORITIES.

"PUBLIC EDUCATION" ON THE LAWS GOVERNING THE PUBLIC SCHOOLS IS CONDUCTED THROUGH PUIBLIC PRESENTATIONS, WORKSHOPS, AND THE PRODUCTION AND DISTRIBUTION OF 30 PUBLICATIONS. ELC STAFF CONDUCT "OUTREACH" TO OVER 3000 ORGANIZATIONS, INSTITUTIONS, AND AGENCIES THROUGHOUT NEW JERSEY AND "ADVOCACY" BEFORE ALL THREE BRANCHES OF GOVERNMENT. WHEN EFFORTS AT CONFLICT RESOLUTION FAIL, ELC ATTORNEYS PROVIDE LEGAL REPRESENTATION AT ADMINISTRATIVE HEARINGS AND IN COURT IN INDIVIDUAL AND CLASS ACTION CASES WHICH HAVE WIDESPREAD APPLICATION.

A SIGNIFICANT PORTION OF STAFF TIME IS DEVOTED TO PROVIDING DIRECT LEGAL ASSISTANCE TO INDIVIDUAL PARENTS AND STUDENTS AND TO PROVIDING TRAINING TO PARENT GROUPS AND TO STAFF OF NON-PROFIT AND PUBLIC AGENCIES. PARENTS OR STUDENT IN NEW JERSEY WHO HAS AN "EDUCATION LAW" PROBLEM CAN SPEAK WITH ONE OF ELC'S THREE ATTORNEYS, OR BE REFERRED ELSEWHERE. THOUSANDS OF PARENTS, SERVICE-PROVIDERS, AND ATTORNEYS CALL EACH YEAR; AND, ADDITION, TO LEGAL ADVICE, THEY RECEIVE COPIES OF ELC PUBLICATIONS ON SPECIFIC PROBLEMS ARISING IN EVERY AREA OF PUBLIC SCHOOL EDUCATION.

FOR FISCAL YEAR ENDED SEPTEMBER 30, 2001, THEY SERVED 770 CLIENTS AND ISSUED 10329 PUBLICATIONS.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 2

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
VARIOUS SMALL CONTRIBUTIONS FROM PUBLIC					0.
FUND RAISING EVENTS	147,835.		147,835.		147,835.
RESTRICTED AND UNRESTRICTED ENDOWMENT	136,000.		136,000.		136,000.
TO FM 990, PART I, LINE 9	283,835.		283,835.		283,835.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT 3

DESCRIPTION	AMOUNT
UNREALISED LOSSES HOLDING ON SECURITIES	-72,579.
TOTAL TO FORM 990, PART I, LINE 20	-72,579.

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
BOOKS & SUBSCRIPTIONS	6,640.	5,976.	398.	266.
LITIGATION EXPENSES	2,744.	2,469.	165.	110.
INSURANCE	8,832.	1,325.	7,507.	
MISCELLANEOUS	377.		377.	
BANK CHARGES	1,155.		1,155.	
DUES	3,657.	3,291.	366.	
CONSULTANTS	76,379.	27,241.	1,816.	47,322.
PAYROLL PROCESSING	2,017.		2,017.	
ANNUAL REGISTRATION FEE	15.		15.	
OFFICE EXPENSES	5,328.		5,328.	
PERFORMANCE	6,220.			6,220.
HALL RENTAL	6,275.			6,275.
REFRESHMENTS	6,094.			6,094.
ENDOWMENT MANAGEMENT FEE	1,875.		1,875.	
TOTAL TO FM 990, LN 43	127,608.	40,302.	21,019.	66,287.

FORM 990 OTHER FUNDS STATEMENT 5

DESCRIPTION	(A) BEGINNING OF YEAR	(B) END OF YEAR
ENDOWMENT FUND	39,742.	136,000.
TOTAL INCLUDED ON FORM 990, LINE 72	39,742.	136,000.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 6

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
COMPUTER EQUIPMENT	1,410.	1,409.	1.
CPMPUTER EQUIPMENT	3,033.	3,033.	0.
COMPUTER EQUIPMENT	2,743.	2,743.	0.
COMPUTER EQUIPMENT	2,594.	2,594.	0.
COMPUTER EQUIPMENT	2,153.	2,153.	0.
COMPUTER EQUIPMENT	1,249.	1,249.	0.
COMPUTER EQUIPMENT	1,673.	1,673.	0.
COMPUTER EQUIPMENT	481.	480.	1.
POSTAGE MAILING EQUIPMENT	1,620.	1,620.	0.
COMPUTER EQUIPMENT	2,498.	2,498.	0.
COMPUTER EQUIPMENT	1,424.	1,424.	0.
OFFICE EQUIPMENT AND FURNITURE	28,042.	28,042.	0.
COMPUTER EQUIPMENT	1,893.	1,784.	109.
COMPUTER EQUIPMENT	1,908.	1,799.	109.
COMPUTER EQUIPMENT	3,858.	3,636.	222.
COMPUTER EQUIPMENT	564.	438.	126.
COMPUTER EQUIPMENT	416.	323.	93.
OFFICE FURNITURE	625.	485.	140.
LEASEHOLD IMPROVEMENTS	3,880.	458.	3,422.
COMPUTER EQUIPMENT	2,038.	1,686.	352.
LEASEHOLD IMPROVEMENTS	4,100.	416.	3,684.
COMPUTER EQUIPMENT	3,173.	2,625.	548.
COMPUTER EQUIPMENT	495.	409.	86.
OFFICE EQUIPMENT	500.	344.	156.
OFFICE EQUIPMENT	600.	413.	187.
OFFICE EQUIPMENT	3,644.	2,505.	1,139.
COMPUTER EQUIPMENT	1,230.	692.	538.
COMPUTER EQUIPMENT	1,200.	676.	524.
COMPUTER EQUIPMENT	1,579.	889.	690.
COMPUTER EQUIPMENT	2,016.	1,135.	881.
COMPUTER EQUIPMENT	1,555.	875.	680.
OFFICE EQUIPMENT	400.	225.	175.
COMPUTER EQUIPMENT	1,065.	522.	543.
COMPUTER EQUIPMENT	307.	150.	157.
COMPUTER EQUIPMENT	698.	300.	398.
COMPUTER EQUIPMENT	2,247.	966.	1,281.
COMPUTER EQUIPMENT	881.	379.	502.
COMPUTER EQUIPMENT	385.	165.	220.
OFFICE EQUIPMENT	2,995.	1,467.	1,528.
FURNITURE & FIXTURE	972.	303.	669.
LEASEHOLD IMPROVEMENT	3,200.	89.	3,111.
COMPUTER EQUIPMENT	115.	40.	75.
COMPUTER EQUIPMENT	744.	261.	483.
COMPUTER EQUIPMENT	1,168.	292.	876.
COMPUTER EQUIPMENT	1,591.	80.	1,511.
TOTAL TO FORM 990, PART IV, LN 57	100,962.	75,745.	25,217.

FORM 990 — OTHER NOTES AND LOANS PAYABLE — STATEMENT 7

LENDER'S NAME	TERMS OF REPAYMENT
AT&T CAPITAL LEASING SERVICES	106.10*48

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
02/20/97	02/20/01	3,858.	14.34%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
EQUIPMENT PURCHASED	FINANCE THE COMPUTER PURCHASED

RELATIONSHIP OF LENDER
NONE

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
CASH	0.	0.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B

FORM 990 OTHER LIABILITIES STATEMENT 8

DESCRIPTION	AMOUNT
FEDERAL WITHHOLDING TAX PAYABLE	10,107.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	10,107.

Form **4562** Department of the Treasury Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property) 990

▶ See separate instructions. ▶ Attach this form to your return.

OMB No. 1545-0172 **2000** Attachment Sequence No. 67

Name(s) shown on return	Business or activity to which this form relates	Identifying number
EDUCATION LAW CENTER, INC.	FORM 990 PAGE 2	22-2014555

Part I Election To Expense Certain Tangible Property (Section 179) Note: If you have any "listed property," complete Part V before you complete Part I.

1	Maximum dollar limitation If an enterprise zone business, see instructions	1	20,000.
2	Total cost of section 179 property placed in service See instructions	2	
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter amount from line 27	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1999	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2001 Add lines 9 and 10, less line 12 ▶	13	

Note *Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement) Instead, use Part V for listed property*

Part II MACRS Depreciation For Assets Placed in Service Only During Your 2000 Tax Year (Do not include listed property.)

Section A - General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions ▶ ☐

Section B - General Depreciation System (GDS) (See instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15 a 3-year property						
b 5-year property		3,618.	5 YRS.	MQ	200DB	673.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27.5 yrs	MM	S/L	
	/		27.5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

Section C - Alternative Depreciation System (ADS) (See instructions.)

16 a Class life					S/L	
b 12 year			12 yrs		S/L	
c 40-year	/		40 yrs	MM	S/L	

Part III Other Depreciation (Do not include listed property.) (See instructions.)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 2000	17	5,694.
18	Property subject to section 168(f)(1) election	18	
19	ACRS and other depreciation	19	82.

Part IV Summary (See instructions.)

20	Listed property Enter amount from line 26	20	2,733.
21	**Total** Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20 Enter here and on the appropriate lines of your return Partnerships and S corporations see instructions	21	9,182.
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* **only** *23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A - Depreciation and Other Information (Caution: *See instructions for limits for passenger automobiles.*)

23a Do you have evidence to support the business/investment use claimed? [X] Yes [ ] No 23b If "Yes," is the evidence written? [X] Yes [ ] No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
24 Property used more than 50% in a qualified business use								
		%						
		%						
STATEMENT 9		%					2,733.	
25 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
26 Add amounts in column (h) Enter the total here and on line 20, page 1						26	2,733.	
27 Add amounts in column (i) Enter the total here and on line 7, page 1							27	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
28 Total business/investment miles driven during the year (DO NOT include commuting miles)												
29 Total commuting miles driven during the year												
30 Total other personal (noncommuting) miles driven	SEE PART V STATEMENT											
31 Total miles driven during the year Add lines 28 through 30												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
32 Was the vehicle available for personal use during off-duty hours?												
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use?		

Note *If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not complete Section B for the covered vehicles*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 2000 tax year					
41 Amortization of costs that began before 2000				41	
42 **Total** Add amounts in column (f) See instructions for where to report				42	

FORM 4562, PART V LISTED PROPERTY INFORMATION-MORE THAN 50% STATEMENT 9

(A) DESCRIPTION	(B) DATE	(C) BUS. %	(D) COST	(E) BASIS	(F) LIFE	(G) MTH/CV	(H) DEDUCTION	(I) 179 ELECTED
(J) AUTO NO	(K) TOTAL MILES	(L) BUSINESS MILES	(M) COMMUTING MILES	(N) PERSONAL MILES	(O) WAS VEH. AVAIL.? Y N	(P) > 5% OWNER? Y N	(Q) ANOTHER VEH. AVAILABLE? Y N	
COMPUTER EQUIPMENT	01/09/96	100.00	1,410.	1,410.	5.00	200DB-HY	81.	
CPMPUTER EQUIPMENT	01/03/96	100.00	3,033.	3,033.	5.00	200DB-HY	175.	
COMPUTER EQUIPMENT	01/03/96	100.00	2,743.	2,743.	5.00	200DB-HY	157.	
COMPUTER EQUIPMENT	01/03/96	100.00	2,594.	2,594.	5.00	200DB-HY	149.	
COMPUTER EQUIPMENT	01/30/96	100.00	2,153.	2,153.	5.00	200DB-HY	124.	
COMPUTER EQUIPMENT	03/05/96	100.00	1,249.	1,249.	5.00	200DB-HY	71.	
COMPUTER EQUIPMENT	09/20/96	100.00	1,673.	1,673.	5.00	200DB-HY	96.	
COMPUTER EQUIPMENT	02/08/96	100.00	481.	481.	5.00	200DB-HY	28.	
COMPUTER EQUIPMENT	02/16/96	100.00	2,498.	2,498.	5.00	200DB-HY	143.	
COMPUTER EQUIPMENT	02/14/96	100.00	1,424.	1,424.	5.00	200DB-HY	82.	
OFFICE EQUIPMENT AND	VARIOUS	100.00	28,042.	28,042.	.000	-HY		
COMPUTER EQUIPMENT	05/06/97	100.00	1,893.	1,893.	5.00	200DB-HY	218.	
COMPUTER EQUIPMENT	09/12/97	100.00	1,908.	1,908.	5.00	200DB-HY	220.	

COMPUTER EQUIPMENT	02/24/97	100.00	3,858.	3,858.	5.00	200DB-HY	444.	
COMPUTER EQUIPMENT	10/01/96	100.00	564.	564.	7.00	200DB-HY	50.	
COMPUTER EQUIPMENT	05/18/97	100.00	416.	416.	7.00	200DB-HY	37.	
COMPUTER EQUIPMENT	06/29/98	100.00	2,038.	2,038.	5.00	200DB-HY	235.	
COMPUTER EQUIPMENT	02/19/98	100.00	3,173.	3,173.	5.00	200DB-HY	366.	
COMPUTER EQUIPMENT	02/24/98	100.00	495.	495.	5.00	200DB-HY	57.	
TOTAL TO FORM 4562, PART V, LINE 24							2,733.	