

Return of Organization Exempt From Income Tax

2005

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

A For the 2005 calendar year, or tax year beginning , 2005, and ending

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type. See specific instructions

**CHRISTIAN ADVOCATES SERVING EVANGELISM
DBA AMERICAN CENTER FOR LAW & JUSTICE
P.O. BOX 450349
ATLANTA, GA 31145**

D Employer Identification Number
94-3037261

E Telephone number
(770) 414-1404

F Accounting method: Cash Accrual
 Other (specify) ▶

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? Yes No

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

H (c) Are all affiliates included? Yes No
(If 'No,' attach a list. See instructions.)

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

I Group Exemption Number ▶

M Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

G Web site: ▶ N/A

J Organization type (check only one) ▶ 501(c) 3 ◀ (insert no.) 4947(a)(1) or 527

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 chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 27,114,532.

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

Part III Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)			
1 Contributions, gifts, grants, and similar amounts received			
a Direct public support	1 a	24,653,691.	
b Indirect public support	1 b		
c Government contributions (grants)	1 c		
d Total (add lines 1a through 1c) (cash \$ 24,653,691. noncash \$)	1 d		24,653,691.
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		
5 Dividends and interest from securities	5		189,547.
6a Gross rents	6 a		
b Less rental expenses	6 b		
c Net rental income or (loss) (subtract line 6b from line 6a)	6 c		
7 Other investment income (describe)	7		
8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	2,150,634.	8 a	
b Less cost or other basis and sales expenses	2,128,357.	8 b	817.
c Gain or (loss) (attach schedule) STATEMENT 1	22,277.	8 c	-817.
d Net gain or (loss) (combine line 8c, columns (A) and (B))		8 d	21,460.
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
a Gross revenue (not including \$ of contributions reported on line 1a)	9 a		
b Less direct expenses other than fundraising expenses	9 b		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9 c		
10a Gross sales of inventory, less returns and allowances	10 a		
b Less cost of goods sold	10 b		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10 c		
11 Other revenue (from Part VII, line 103)	11		120,660.
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		24,985,358.
13 Program services (from line 4, column (B))	13		22,137,050.
14 Management and general (from line 44, column (C))	14		818,909.
15 Fundraising (from line 44, column (D))	15		2,638,016.
16 Payments to affiliates (attach schedule)	16		
17 Total expenses (add lines 16 and 44, column (A))	17		25,593,975.
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		-608,617.
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		11,367,799.
20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20		181,301.
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		10,940,483.

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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 (att sch) SEE STM 3 (cash \$ 5541740. non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	5,541,740.	5,541,740.		
23	Specific assistance to individuals (att sch)				
24	Benefits paid to or for members (att sch)				
25	Compensation of officers, directors, etc	415,809.	242,448.	139,674.	33,687.
26	Other salaries and wages	483,805.	282,094.	162,515.	39,196.
27	Pension plan contributions	94,790.	55,270.	31,841.	7,679.
28	Other employee benefits				
29	Payroll taxes	39,076.	22,784.	13,126.	3,166.
30	Professional fundraising fees				
31	Accounting fees	22,325.		22,325.	
32	Legal fees	581,650.	486,010.	95,640.	
33	Supplies	37,449.	31,140.	5,500.	809.
34	Telephone				
35	Postage and shipping	1,760,567.	1,531,573.	11,681.	217,313.
36	Occupancy	52,415.	5,616.	45,638.	1,161.
37	Equipment rental and maintenance	151,218.	140,931.	2,507.	7,780.
38	Printing and publications				
39	Travel	403,102.	367,916.	34,327.	859.
40	Conferences, conventions, and meetings				
41	Interest	181,384.		181,384.	
42	Depreciation, depletion, etc (attach schedule)	486,876.	476,472.	10,404.	
43	Other expenses not covered above (itemize)				
a	SEE STATEMENT 4	15,341,769.	12,953,056.	62,347.	2,326,366.
b					
c					
d					
e					
f					
g					
44	Total functional expenses Add lines 22 through 43 (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	25,593,975.	22,137,050.	818,909.	2,638,016.

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ 11,039,652., (ii) the amount allocated to Program services \$ 9,240,979., (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ 1,798,673.

Part III Statement of Program Service Accomplishments

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.

What is the organization's primary exempt purpose? ▶ SEE STATEMENT 5 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) organizations and 4947(a)(1) trusts, but optional for others.)
a <u>SEE STATEMENT 6</u> ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	22,137,050.
b ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
c ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
d ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
e Other program services (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	22,137,050.

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Part IV Balance Sheets (See Instructions)

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	1,619,654.	45	2,304,038.	
	46 Savings and temporary cash investments		46		
	47a Accounts receivable				
	b Less. allowance for doubtful accounts	25,583.	47c		
	48a Pledges receivable	357,588.			
	b Less allowance for doubtful accounts	262,175.	48c	357,588.	
	49 Grants receivable		49		
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
	51a Other notes & loans receivable (attach sch)				
	b Less allowance for doubtful accounts	277.	51c		
	52 Inventories for sale or use		52		
	53 Prepaid expenses and deferred charges	6,403.	53	10,104.	
	54 Investments – securities (attach schedule)	<input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	4,209,307.	54	4,068,381.
	55a Investments – land, buildings, & equipment, basis				
	b Less accumulated depreciation (attach schedule)			55c	
56 Investments – other (attach schedule)			56		
57a Land, buildings, and equipment basis	11,161,461.				
b Less accumulated depreciation (attach schedule)	2,086,803.	9,524,842.	57c	9,074,658.	
58 Other assets (describe ► <u>SEE STATEMENT 8</u>)			58	187,500.	
59 Total assets (must equal line 74) Add lines 45 through 58	15,648,241.	59		16,002,269.	
LIABILITIES	60 Accounts payable and accrued expenses	1,307,029.	60	2,036,469.	
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a Tax-exempt bond liabilities (attach schedule)		64a		
	b Mortgages and other notes payable (attach schedule)	2,894,116.	64b	3,002,875.	
	65 Other liabilities (describe ► <u>SEE STATEMENT 9</u>)	79,297.	65	22,442.	
66 Total liabilities. Add lines 60 through 65	4,280,442.	66		5,061,786.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted	8,481,953.	67	9,999,667.	
	68 Temporarily restricted	2,885,846.	68	940,816.	
	69 Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		72		
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	11,367,799.	73		10,940,483.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	15,648,241.	74		16,002,269.

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Form 990 (2005)

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	25,166,659.
b	Amounts included on line a but not on Part I, line 12		
	1 Net unrealized gains on investments	b1	181,301.
	2 Donated services and use of facilities	b2	
	3 Recoveries of prior year grants	b3	
	4 Other (specify) _____	b4	
	Add lines b1 through b4	b	181,301.
c	Subtract line b from line a	c	24,985,358.
d	Amounts included on Part I, line 12, but not on line a :		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify) _____	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12) Add lines c and d	e	24,985,358.

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

a	Total expenses and losses per audited financial statements	a	25,593,975.
b	Amounts included on line a but not on Part I, line 17		
	1 Donated services and use of facilities	b1	
	2 Prior year adjustments reported on Part I, line 20	b2	
	3 Losses reported on Part I, line 20	b3	
	4 Other (specify) _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	25,593,975.
d	Amounts included on Part I, line 17, but not on line a :		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify) _____	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17) Add lines c and d	e	25,593,975.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(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 and deferred compensation plans	(E) Expense account and other allowances
JAY SEKULOW DULUTH, GA	PRESIDENT 50	0.	54,737.	0.
PAM SEKULOW DULUTH, GA	TREASURER/SECRE 50	152,980.	30,668.	6,477.
GARY SEKULOW STONE MOUNTAIN, GA	CFO/COO 50	211,757.	101,316.	6,315.
COLBY MAY WASHINGTON, DC	ASST. SECRETARY 50	0.	0.	0.
LOGAN SEKULOW DULUTH, GA	DIRECTOR 50	10,050.	0.	974.

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)	Yes	No
75a Enter the total number of officers, directors, and trustees permitted to vote on organization business as board meetings ▶ 5		
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If 'Yes,' attach a statement that identifies the individuals and explains the relationship(s)	75b	X
c Do any officers, directors, trustees, or key employees listed in form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? Note. Related organizations include section 509(a)(3) supporting organizations If 'Yes,' attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization	75c	X
d Does the organization have a written conflict of interest policy?	75d	X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
WILLIAM HAYNES SOMERSET, KY	0.	25,883.	0.	1,373.

Part VI Other Information (See the instructions)	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
78a 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?	78b	N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement	79	X
80a 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 ▶ N/A		
_____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a Enter direct and indirect political expenditures (See line 81 instructions)	81a	0.
b Did the organization file Form 1120-POL for this year?	81b	X

Part VI Other Information (continued)	Yes	No
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? 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 in Part III.)	82 a	X
83 a Did the organization comply with the public inspection requirements for returns and exemption applications? b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83 a	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible? b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84 a	X
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? 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.	85 a	N/A
c Dues, assessments, and similar amounts from members d Section 162(e) lobbying and political expenditures e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85 c	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85 d	N/A
86 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 b Gross receipts, included on line 12, for public use of club facilities	85 e	N/A
87 501(c)(12) organizations Enter a Gross income from members or shareholders b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)	85 f	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.	86 a	N/A
89 a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u> 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.	86 b	N/A
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0.</u> d Enter Amount of tax on line 89c, above, reimbursed by the organization <u>0.</u>	87 a	N/A
90 a List the states with which a copy of this return is filed <u>NONE</u> b Number of employees employed in the pay period that includes March 12, 2005 (See instructions)	87 b	N/A
91 a The books are in care of <u>GARY SEKULOW CFO</u> Telephone number <u>(770) 414-1404</u> Located at <u>P.O. BOX 450349 ATLANTA, GA,</u> ZIP + 4 <u>31145</u>	88	X
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Statements.	89 a	X
c At any time during the calendar year, did the organization maintain an office outside of the United States? If 'Yes,' enter the name of the foreign country _____	89 b	X
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>	89 c	X

Part VII Analysis of Income-Producing Activities (See the instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities			14	189,547.	
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 pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					21,460.
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b SEE STATEMENT 10				50,891.	69,769.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				240,438.	91,229.
105 Total (add line 104, columns (B), (D), and (E))					331,667.

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 (See the instructions)

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)
100	GAINS AN LOSSES FROM SALES OF INVESTMENTS AND OTHER ASSETS BENEFIT THE PROGRAMS OF THE ORGANIZATION.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions)

(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 (See the instructions)

- 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

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: [Signature] Date: 6-26-06

Type or print name and title: Gary Sekelov CFO

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 6-27-06 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: BROOKS, MCGINNIS & COMPANY LLC
5871 GLENRIDGE DR., STE 200
ATLANTA, GA 30328

Preparer's SSN or PTIN (See General Instruction W): N/A
 EIN: N/A
 Phone no: (404) 531-4940

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 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information — (See separate instructions.)

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

OMB No 1545-0047

2005

Name of the organization **CHRISTIAN ADVOCATES SERVING EVANGELISM
DBA AMERICAN CENTER FOR LAW & JUSTICE** Employer identification number
94-3037261

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 and deferred compensation	(e) Expense account and other allowances
ROBYN ARCHULETA VIRGINIA BEACH, VA,	MEDIA STAFF 40	52,519.	8,822.	147.
BEN ARCHULETA VIRGINIA BEACH, VA,	LEGAL STAFF 40	56,695.	9,193.	270.
Total number of other employees paid over \$50,000	0			

Part II-A 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
INFOCISION MANAGEMENT CORPORATION AKRON, OH,	INFORMATIONAL SER.	1,800,446.
CENTER FOR LAW AND JUSTICE WASHINGTON, D.C.,	LEGAL AND MEDIA SVCS	432,734.
EKONOMOU, ATKINSON & LAMBROS LLC ATLANTA, GA,	LEGAL SERVICES	90,304.
DOW, LOHNES & ALBERTSON, PLLC WASHINGTON, DC,	LEGAL SERVICES	83,149.
BERKEY BRENDDEL SHELINE AKRON, OH,	MARKETING MANAGEMENT	93,506.
Total number of others receiving over \$50,000 for professional services	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None'. See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
JDAVIDFORD AND ASSOCIATES HURST, TX	CREATIVE SERVICES	93,956.
NEW MEDIA COMMUNICATIONS, INC. AKRON, OH	WEBSITE MANAGEMENT	319,666.
WBS FULFILLMENT, INC. VIRGINIA BEACH, VA	FULFILLMENT SERVICES	345,105.
INTERNATIONAL DATA MANAGEMENT AKRON, OH	DATABASE SERVICES	56,147.
GSF & ASSOCIATES NASHVILLE, TN	RADIO SYNDICATION	180,378.
Total number of other contractors receiving over \$50,000 for other services	20	

Part III Statements About Activities (See instructions)

	Yes	No
<p>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? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities > \$ <u>698,721.</u></p> <p>(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>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</p>	1	X
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, 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? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions)</p> <p align="center">SEE STATEMENT 11</p> <p>a Sale, exchange, or leasing of property?</p> <p>b Lending of money or other extension of credit?</p> <p>c Furnishing of goods, services, or facilities?</p> <p align="center">SEE FORM 990, PART V</p> <p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p> <p>e Transfer of any part of its income or assets?</p>	2a	X
	2b	X
	2c	X
	2d	X
	2e	X
3a Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See 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)
- 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) Check the box that describes the type of supporting organization. Type 1 Type 2 Type 3

Provide the following information about the supported organizations (See 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 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	14,665,828.	14,716,172.	14,172,684.	20,147,982.	63,702,666.
16 Membership fees received					0.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	50,344.	21,925.	31,300.	4,116.	107,685.
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	138,834.	309,029.	260,681.	880,674.	1,589,218.
19 Net income from unrelated business activities not included in line 18					0.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
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.					0.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0.
23 Total of lines 15 through 22	14,855,006.	15,047,126.	14,464,665.	21,032,772.	65,399,569.
24 Line 23 minus line 17	14,804,662.	15,025,201.	14,433,365.	21,028,656.	65,291,884.
25 Enter 1% of line 23	148,550.	150,471.	144,647.	210,328.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 1,305,838.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 6,980,307.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 65,291,884.
d Add Amounts from column (e) for lines 18 1,589,218. 19 22 6,980,307.					26d 8,569,525.
e Public support (line 26c minus line 26d total)					26e 56,722,359.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 86.88 %
27 Organizations described on line 12: N/A					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2004) _____ (2003) _____ (2002) _____ (2001) _____					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records 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 11b, as well as individuals.) Do not file this list with your return. 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: (2004) _____ (2003) _____ (2002) _____ (2001) _____					
c Add Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c _____
d Add Line 27a total _____ and line 27b total _____					27d _____
e Public support (line 27c total minus line 27d total)					27e _____
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h _____ %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15					

Part V Private School Questionnaire (See instructions)
 (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?		
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?		
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? 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?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions? 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?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? 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.		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group Check **b** if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term 'expenditures' means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)	0.	0.
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)	0.	0.
41	Lobbying nontaxable amount Enter the amount from the following table –		
	If the amount on line 40 is –		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is –		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	0.	0.
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	0.	0.
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	0.	0.

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)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots non-taxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities (For reporting only by organizations that did not complete Part VI-A) (See instructions)

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:

- 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.)

Yes	No	Amount
	X	
X		
X		
X		698,721.
	X	
	X	
	X	
	X	
		698,721.

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

Form **4562**

(Rev January 2006)

Department of the Treasury
Internal Revenue Service

**Depreciation and Amortization
(Including Information on Listed Property)**

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2005

Attachment
Sequence No **67**

Name(s) shown on return **CHRISTIAN ADVOCATES SERVING EVANGELISM
DBA AMERICAN CENTER FOR LAW & JUSTICE**

Identifying number
94-3037261

Business or activity to which this form relates

FORM 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See the instructions for a higher limit for certain businesses	1	\$105,000.
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	\$420,000.
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 the amount from line 29	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 line 13 of your 2004 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	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 2006 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty or GO Zone property (other than listed property) placed in service during the tax year (see instrs)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	486,876.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2005	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

(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
19a 3-year property						
b 5-year property						
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	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	486,876.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Updated
GS 2/20/05

ATLANTA 2004 ACCUMULATED DEPRECIATION

ACQUIRED	GENERAL LEDGER 1601	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE	Prior Year Accum Dep	METHOD	DEPRECIATION	RETIREMENTS	Value At Period End
06/01/1981	Nimlock Case Display	2,000.00			2,000.00	2,000.00	S/L 5YR	-		-
09/01/1980	Board Mfg Table Chair	3,000.00			3,000.00	3,000.00	S/L 5YR	-		-
05/15/1996	Thornton Buyout furniture	3,756.00		3,756.00	-	3,756.00	S/L 5YR	-	3,756.00	-
01/31/1988	F&F New Office	23,091.80			23,091.80	23,091.80	S/L 5YR	-		-
01/31/1988	F&F New Office	31,253.80			31,253.80	31,253.80	S/L 5YR	-		-
03/31/1988	F&F Jay's Office	16,518.36			16,518.36	16,518.36	S/L 5YR	-		-
05/31/1988	F&F Jay's Office	2,008.70			2,008.70	2,008.70	S/L 5YR	-		-
07/22/1988	Framing Jay's Office	1,317.23			1,317.23	1,317.23	S/L 5YR	-		-
04/01/1988	Karilita F&F	1,333.86			1,333.86	1,333.86	S/L 5YR	-		-
05/01/1988	Office F&F Jay	10,567.14			10,567.14	10,567.14	S/L 5YR	-		-
07/07/2000	Cubicles in Va Beach	2,702.25			2,702.25	2,702.25	S/L 5YR	-		-
08/07/2000	F&F	370.89			370.89	370.89	S/L 5YR	-		-
09/15/2000	Desk (I)	315.88			315.88	315.88	S/L 5YR	-		-
11/20/2000	Filing Cabinet (1)	486.85			486.85	486.85	S/L 5YR	-		-
12/31/2000	Furniture for DC Office	16,590.91			16,590.91	16,590.91	S/L 5YR	-		-
01/31/2001	Va Property	5,146.70			5,146.70	4,117.36	S/L 5YR	1,029.34		0.00
02/20/2001	Va Property rugs/telephones	3,179.35			3,179.35	2,543.48	S/L 5YR	635.87		(0.00)
05/31/2001	TV/ 3 DC Office	1,281.46			1,281.46	1,033.16	S/L 5YR	258.30		(0.00)
06/28/2001	DC Office Urns	456.36			456.36	385.08	S/L 5YR	91.28		(0.00)
09/26/2001	Cabinet HON Tucker Office	666.90			666.90	533.62	S/L 5YR	133.28		(0.00)
10/30/2001	Va. Property Mattresses	4,859.15			4,859.15	3,887.32	S/L 5YR	971.83		118.69
08/23/2002	6 camel back chairs	593.41			593.41	356.04	S/L 5YR	118.68		1,954.24
04/16/2004	2 highback chairs/lamps GS	3,257.08			3,257.08	651.42	S/L 5YR	651.42		1,585.20
05/04/2004	Deck/ Return CWA GA	2,608.66			2,608.66	521.73	S/L 5YR	521.73		676.03
05/31/2004	Leather Exec Chair GS	1,126.71			1,126.71	225.34	S/L 5YR	225.34		975.18
03/07/2005	Framing of News Articles		1,218.97		1,218.97		S/L 5YR	243.79		896.87
05/15/2005	Framing of News Articles		873.59		873.59		S/L 5YR	174.72		4,828.55
11/28/2005	Vicki Brown Int. (window treatments) Atlanta Office		6,036.94		6,036.94		S/L 5YR	1,207.39		-
		138,489.85	8,126.50	3,756.00	142,873.15	128,549.32		6,263.08	3,756.00	10,817.75
ACQUIRED	GENERAL LEDGER 1608	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE	BEGINNING BALANCE	METHOD	DEPRECIATION	RETIREMENTS	Value At Period End
07/07/1981	Pifney Bowes Folder	425.00		425.00	-	425.00	S/L 5YR	-	425.00	-
07/07/1980	Parasonic TV/VCR	619.00		619.00	-	619.00	S/L 5YR	-	619.00	-
07/07/1987	IBM Typewriter	1,050.00			1,050.00	1,050.00	S/L 3YR	-		-
07/04/1983	VCR JAS Office	315.00		315.00	-	315.00	S/L 5YR	-	315.00	0.00
07/04/1983	Telephones Office	365.36			365.36	365.36	S/L 5YR	-		-
09/23/1983	sharp 8300 Copier	1,167.21		1,167.21	-	1,167.21	S/L 5YR	-	1,167.21	-
04/19/1984	8" color TV	209.95		209.95	-	209.95	S/L 5YR	-	209.95	-
08/09/1984	Compaq Computer	2,980.88		2,980.88	-	2,980.88	S/L 5YR	-	2,980.88	-
11/02/1984	Video Equipment	2,013.67			2,013.67	2,013.67	S/L 5YR	-		-
11/09/1984	TV	419.99			419.99	419.99	S/L 5YR	-		-
04/27/1985	Radio - Egypt	1,650.00		1,650.00	-	1,650.00	S/L 5YR	-	1,650.00	-
09/20/1985	Security Alarm	1,345.00		1,345.00	-	1,345.00	S/L 5YR	-	1,345.00	-
01/25/1985	Custom Lighting	611.17			611.17	611.17	S/L 5YR	-		(0.00)

12/03/1995	Cannon Laserjet 4100	431.94	431.94	S/L 5YR	-	-	431.94	-	-	-	-	-
09/03/1995	Office Depo Equipment	722.74	722.74	S/L 5YR	-	-	722.74	-	-	-	-	-
12/12/1997	Best Buy (gary computer)	2,840.77	2,840.77	S/L 5YR	-	-	2,840.77	-	-	-	-	-
09/28/1997	Gateway PC (Dan Norman)	2,881.45	2,881.45	S/L 5YR	-	-	2,881.45	-	-	-	-	-
02/06/1998	Computers Compaqs 104850/Soft	4,057.63	4,057.63	S/L 5YR	-	-	4,057.63	-	-	-	-	-
02/19/1998	Television	466.38	466.38	S/L 5YR	-	-	466.38	-	-	-	-	-
02/19/1998	Compaq Computers 104850 (5)	7,826.82	7,826.82	S/L 5YR	-	-	7,826.82	-	-	-	-	-
03/10/1998	Compaq Computers 104850 (2)	5,815.42	5,815.42	S/L 5YR	-	-	5,815.42	-	-	-	-	-
09/28/1998	Opex Mail Processor	14,145.00	14,145.00	S/L 5YR	-	-	14,145.00	-	-	-	-	-
01/31/1998	Opex Mail Processor	510.35	510.35	S/L 5YR	-	-	510.35	-	-	-	-	0.00
03/31/1998	Printer HP 2100	400.00	400.00	S/L 5YR	-	-	400.00	-	-	-	-	-
07/31/1998	Telephone Speaker Phone Jay	527.88	527.88	S/L 5YR	-	-	527.88	-	-	-	-	-
09/30/1998	Computer Monitor KDS 19" Gary	455.79	455.79	S/L 5YR	-	-	455.79	-	-	-	-	0.00
12/31/1998	Pledgemaker Software	27,279.20	27,279.20	S/L 5YR	-	-	27,279.20	-	-	-	-	-
02/18/2000	Palm Gary	449.99	449.99	S/L 5YR	-	-	449.99	-	-	-	-	449.99
03/07/2000	Computer HUB Data Entry	8,793.68	8,793.68	S/L 5YR	-	-	8,793.68	-	-	-	-	-
03/28/2000	Palm VX Joel	399.99	399.99	S/L 5YR	-	-	399.99	-	-	-	-	399.99
04/27/2000	Computer Pent III (L)	1,617.84	1,617.84	S/L 5YR	-	-	1,617.84	-	-	-	-	1,617.84
05/19/2000	Laptop Pilots	3,611.41	3,611.41	S/L 5YR	-	-	3,611.41	-	-	-	-	3,611.41
08/07/2000	Data Entry Computer Va Bch	4,785.35	4,785.35	S/L 5YR	-	-	4,785.35	-	-	-	-	4,785.35
12/31/2000	Jay SONY Laptop	3,124.36	3,124.36	S/L 5YR	-	-	3,124.36	-	-	-	-	-
12/31/2000	Joel Dell Laptop 3600	2,354.26	2,354.26	S/L 5YR	-	-	2,354.26	-	-	-	-	-
01/31/2001	Tucker Telephone System	3,607.19	3,607.19	S/L 5YR	-	-	3,607.19	-	-	-	-	-
01/31/2001	DC various	2,000.26	2,000.26	S/L 5YR	-	-	2,000.26	-	-	-	-	0.00
03/31/2001	Tucker Computer Karifita	1,233.91	1,233.91	S/L 5YR	-	-	1,233.91	-	-	-	-	987.13
03/31/2001	Cortman Davc- Laptop	1,786.22	1,786.22	S/L 5YR	-	-	1,786.22	-	-	-	-	1,430.66
05/30/2001	Va Beach Mail Machine	1,912.85	1,912.85	S/L 5YR	-	-	1,912.85	-	-	-	-	382.57
07/31/2001	Lawrenceville Telephone	353.08	353.08	S/L 5YR	-	-	353.08	-	-	-	-	282.40
08/30/2001	Va Propty Security	3,525.00	3,525.00	S/L 5YR	-	-	3,525.00	-	-	-	-	705.00
09/30/2001	Va Bch Mail Machine	19,008.93	19,008.93	S/L 5YR	-	-	19,008.93	-	-	-	-	3,807.77
01/31/2002	Camcorder Package	4,539.15	4,539.15	S/L 5YR	-	-	4,539.15	-	-	-	-	907.83
01/31/2002	Monitor	488.99	488.99	S/L 5YR	-	-	488.99	-	-	-	-	94.00
01/31/2002	CPU	574.99	574.99	S/L 5YR	-	-	574.99	-	-	-	-	115.00
03/20/2002	Laptop-Gary	595.32	595.32	S/L 5YR	-	-	595.32	-	-	-	-	119.08
04/30/2002	Computer	1,222.45	1,222.45	S/L 5YR	-	-	1,222.45	-	-	-	-	244.49
05/23/2002	Video Conference Equip. Tucker	12,743.08	12,743.08	S/L 5YR	-	-	12,743.08	-	-	-	-	2,548.61
05/31/2002	TV Tucker	983.94	983.94	S/L 5YR	-	-	983.94	-	-	-	-	198.79
05/31/2002	Base Machine	1,985.50	1,985.50	S/L 5YR	-	-	1,985.50	-	-	-	-	397.10
06/30/2002	Computer	2,142.09	2,142.09	S/L 5YR	-	-	2,142.09	-	-	-	-	428.42
06/30/2002	Computer	1,553.49	1,553.49	S/L 5YR	-	-	1,553.49	-	-	-	-	310.70
07/23/2002	Telephone	561.78	561.78	S/L 5YR	-	-	561.78	-	-	-	-	112.34
07/25/2002	Telephone	385.71	385.71	S/L 5YR	-	-	385.71	-	-	-	-	73.14
07/30/2002	Savin Scanner	2,560.25	2,560.25	S/L 5YR	-	-	2,560.25	-	-	-	-	512.05
07/30/2002	Savin Scanner	1,308.25	1,308.25	S/L 5YR	-	-	1,308.25	-	-	-	-	261.25
09/23/2002	Call Telephone	355.28	355.28	S/L 5YR	-	-	355.28	-	-	-	-	213.16
10/30/2002	Auto Pen Signature Machine	3,294.36	3,294.36	S/L 5YR	-	-	3,294.36	-	-	-	-	858.87
10/30/2002	Fax Machine Tucker	279.99	279.99	S/L 5YR	-	-	279.99	-	-	-	-	56.00
01/24/2003	Computer-Jordan	937.36	937.36	S/L 5YR	-	-	937.36	-	-	-	-	187.47
02/24/2003	Computer-D.C.	3,794.72	3,794.72	S/L 5YR	-	-	3,794.72	-	-	-	-	758.94
02/27/2003	Radios for Security	1,454.00	1,454.00	S/L 5YR	-	-	1,454.00	-	-	-	-	280.80
03/28/2003	Network-Va. Bch office	8,830.25	8,830.25	S/L 5YR	-	-	8,830.25	-	-	-	-	1,766.05
04/25/2003	2 laptop computers-119 2nd st.	3,523.07	3,523.07	S/L 5YR	-	-	3,523.07	-	-	-	-	3,332.10
04/25/2003	Office F&F 119 2nd st.	1,049.19	1,049.19	S/L 5YR	-	-	1,049.19	-	-	-	-	1,409.22
04/25/2003	Office F&F 119 2nd st.	364.64	364.64	S/L 5YR	-	-	364.64	-	-	-	-	209.84
04/25/2003	Office F&F 119 2nd st.			S/L 5YR	-	-		-	-	-	-	72.93
04/25/2003	Office F&F 119 2nd st.			S/L 5YR	-	-		-	-	-	-	145.85

08/30/2002	Carpet Stucco	116,098.88	116,098.88			11,609.88	S/L 30YR	3,869.96	100,619.04
08/30/2002	Carpet Stucco	86,239.71	86,239.71			8,623.98	S/L 30YR	2,874.66	74,741.07
10/08/2002	Desk with right return (Stucco)	371.38	371.38			222.84	S/L 5YR	74.28	74.28
10/17/2002	Kitchen remodeling	101,998.78	101,998.78			10,199.88	S/L 30YR	3,398.96	88,398.84
10/17/2002	Furniture fabric (Stucco)	10,024.44	10,024.44			6,014.67	S/L 5YR	2,004.89	2,004.89
10/30/2002	Flooring material (Stucco)	38,781.67	38,781.67			3,878.16	S/L 30YR	1,292.72	33,610.79
10/30/2002	Fabric (Stucco)	8,576.03	8,576.03			5,145.63	S/L 5YR	1,715.21	1,715.19
11/25/2002	Security System	10,673.33	10,673.33			6,404.01	S/L 5YR	2,134.67	2,134.65
11/25/2002	Mural	41,845.21	41,845.21			4,184.52	S/L 30YR	1,384.84	38,265.85
11/30/2002	Security System	21,346.66	21,346.66			12,807.99	S/L 5YR	4,269.33	4,269.34
12/30/2002	Security System (Sennins)	3,060.00	3,060.00			1,836.00	S/L 5YR	612.00	612.00
12/30/2002	Millwork (Stucco)	177,615.00	177,615.00			17,761.50	S/L 30YR	5,920.50	153,933.00
12/31/2002	Millwork (Stucco)	14,901.25	14,901.25			1,490.13	S/L 30YR	496.71	12,914.41
12/31/2002	Security System	3,060.00	3,060.00			1,836.00	S/L 5YR	612.00	612.00
02/13/2003	StuartCo-Upholstery Fabric	10,998.98	10,998.98			2,199.80	S/L 10YR	1,099.90	7,899.28
03/25/2003	Sentry Installation-119 Security	1,925.30	1,925.30			770.12	S/L 5YR	385.06	770.12
03/25/2003	StuartCo-Wall Coverings	42,270.33	42,270.33			8,454.06	S/L 10YR	4,227.03	29,589.24
03/31/2003	StuartCo-Mahogany Cabinet	45,082.00	45,082.00			3,005.46	S/L 30YR	1,502.73	40,573.81
04/03/2003	StuartCo-Fire treatment-Wall paper	2,274.00	2,274.00			454.80	S/L 10YR	227.40	1,591.80
04/30/2003	StuartCo-Vanity Cabinets	5,854.00	5,854.00			2,341.60	S/L 5YR	1,170.80	2,341.60
04/30/2003	Classic Kitchens- Custom Pot Rack	7,108.00	7,108.00			1,421.20	S/L 10YR	710.60	4,874.20
05/02/2003	StuartCo-Powder room vanity	3,550.00	3,550.00			238.66	S/L 30YR	118.33	3,185.01
05/05/2003	Jac De Treillis-Window Blinds	5,989.64	5,989.64			2,387.86	S/L 5YR	1,193.93	2,387.85
05/08/2003	Alijias-Telephone equip.								
	\$13333.50 offset dep accrual								
05/09/2003	StuartCo-Chandelier	10,247.00	10,247.00			4,088.80	S/L 5YR	2,049.40	4,088.80
05/13/2003	Jac De Treillis-Window Treatments	74,774.38	74,774.38			29,809.74	S/L 5YR	14,954.87	29,809.75
05/28/2003	Georgetown Refurbishing- Furniture Refurbished	2,035.69	2,035.69			814.28	S/L 5YR	407.14	814.27
06/04/2003	Security film-Windows	5,067.57	5,067.57			337.84	S/L 30YR	168.92	4,560.81
06/04/2003	StuartCo-Computer/Printer desk	1,269.00	1,269.00			507.60	S/L 5YR	253.80	507.60
06/04/2003	StuartCo-Computer/Printer desk	2,813.00	2,813.00			1,045.20	S/L 5YR	522.60	1,045.20
06/09/2003	Sentry Installation-201 Maryland Security system	1,381.87	1,381.87			552.74	S/L 5YR	276.37	552.76
06/11/2003	StuartCo-Accessories	8,313.00	8,313.00			3,325.20	S/L 5YR	1,662.60	3,325.20
06/18/2003	Sentry Installation-Security	1,808.33	1,808.33			723.34	S/L 5YR	361.67	723.32
06/24/2003	StuartCo-Accessories	1,851.50	1,851.50			780.60	S/L 5YR	390.30	780.60
07/31/2003	Alijias-Wireless Installation Telephones (1803.50 offset against dep accrual prior year	3,515.00	3,515.00			1,408.00	S/L 5YR	703.00	1,408.00
07/31/2003	Georgetown Refurbishing- Furniture Refurbished	4,375.68	4,375.68			1,750.28	S/L 5YR	875.14	1,750.28
07/31/2003	Philip Hunt-Furniture	33,010.00	33,010.00			13,204.00	S/L 5YR	6,802.00	13,204.00
07/31/2003	Keater Furniture	17,895.14	17,895.14			7,158.08	S/L 5YR	3,579.03	7,158.05
08/12/2003	Artwork-201 Maryland Ave.	11,445.00	11,445.00			4,578.00	S/L 5YR	2,289.00	4,578.00
08/22/2003	Sentry Installation-Security Sys. \$11047. Ded for prior year accrual	3,624.99	3,624.99			1,450.00	S/L 5YR	725.00	1,449.99
09/11/2003	China-201 Maryland Ave.	2,399.40	2,399.40			959.76	S/L 5YR	479.88	959.76
09/11/2003	Traditional Plus-Desk Access.	815.31	815.31			328.12	S/L 5YR	163.06	328.13
09/11/2003	Traditional Plus-Décor.	238.17	238.17			94.48	S/L 5YR	47.23	94.48
09/11/2003	Traditional Plus-Décor.	279.98	279.98			112.00	S/L 5YR	56.00	111.98
09/18/2003	Traditional Plus-Light Fixtures	989.02	989.02			399.80	S/L 5YR	199.80	399.82
09/23/2003	Chairs-201 Maryland Ave.	1,506.00	1,506.00			602.40	S/L 5YR	301.20	602.40
09/23/2003	Sentry Installation-Locks	719.10	719.10			287.64	S/L 5YR	143.82	287.64
10/13/2003	Framing/Mating	6,584.49	6,584.49			2,633.80	S/L 5YR	1,316.90	2,633.79
10/22/2003	Flags-Maryland Ave.	563.00	563.00			225.20	S/L 5YR	112.60	225.20
10/22/2003	Flags-Maryland Ave.	475.50	475.50			190.20	S/L 5YR	95.10	190.20

ACQUIRED	DESCRIPTION	11,547.17	11,547.17	4,618.86	4,618.86	S/L 5YR	2,309.43	4,618.88
ACQUIRED	DESCRIPTION	3,086.75	3,086.75	1,226.70	1,226.70	S/L 5YR	613.35	1,226.70
ACQUIRED	DESCRIPTION	483.00	483.00	193.20	193.20	S/L 5YR	96.60	193.20
ACQUIRED	DESCRIPTION	1,043.25	1,043.25	208.85	208.85	S/L 5YR	208.65	625.95
ACQUIRED	DESCRIPTION	189,956.38	189,956.38	90,063.19	37,991.28			61,901.91
ACQUIRED	DESCRIPTION	85,293.76	85,293.76					85,293.76
ACQUIRED	DESCRIPTION	767,643.87	767,643.87	102,352.52	25,568.13	None		639,703.22
ACQUIRED	DESCRIPTION	7,095.00	7,095.00	4,257.00	1,419.00	S/L 30YR		1,419.00
ACQUIRED	DESCRIPTION	3,925.00	3,925.00	1,570.00	785.00	S/L 5YR		1,570.00
ACQUIRED	DESCRIPTION	17,534.00	17,534.00	3,506.80	1,753.40	S/L 10YR		12,273.80
ACQUIRED	DESCRIPTION	881,491.63	881,491.63	111,686.32	29,545.53			740,259.78
ACQUIRED	DESCRIPTION	2,048,695.60	2,048,695.60					2,048,695.60
ACQUIRED	DESCRIPTION	3,073,043.40	3,073,043.40	406,739.12	102,434.78	S/L 30YR		2,560,869.50
ACQUIRED	DESCRIPTION	5,121,739.00	5,121,739.00	406,739.12	102,434.78			4,609,565.10
ACQUIRED	DESCRIPTION	700,000.00	700,000.00					700,000.00
ACQUIRED	DESCRIPTION	821,896.24	821,896.24	82,189.62	27,396.54	S/L 30YR		712,310.08
ACQUIRED	DESCRIPTION	22,128.00	22,128.00	8,851.20	4,425.60	S/L 5YR		8,851.20
ACQUIRED	DESCRIPTION	4,551.00	4,551.00	910.20	455.10	S/L 10YR		3,185.70
ACQUIRED	DESCRIPTION	25,880.60	25,880.60	5,136.12	2,568.08	S/L 10YR		17,976.42
ACQUIRED	DESCRIPTION	16,181.80	16,181.80	3,236.36	1,618.18	S/L 10YR		11,327.26
ACQUIRED	DESCRIPTION	812.13	812.13	81.21	81.21	S/L 10YR		849.71
ACQUIRED	DESCRIPTION	1,591,249.77	1,591,249.77	100,404.71	38,544.89			1,454,300.37
ACQUIRED	DESCRIPTION	700,000.00	(700,000.00)					
ACQUIRED	DESCRIPTION	891,241.77	891,241.77					
ACQUIRED	DESCRIPTION	11,179,009.48	11,179,009.48	1,651,228.43	466,975.85			9,074,659.07
ACQUIRED	DESCRIPTION	37,569.02	37,569.02	52,119.26				90,688,248.83
ACQUIRED	DESCRIPTION	11,161,461.24	11,161,461.24		2,088,632.15			9,074,659.07

FEDERAL STATEMENTS
CHRISTIAN ADVOCATES SERVING EVANGELISM
DBA AMERICAN CENTER FOR LAW & JUSTICE

STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE: 2,150,634.
 COST OR OTHER BASIS: 2,128,357.

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES \$ 22,277.

OTHER ASSETS

DESCRIPTION:	ASSET	
DATE ACQUIRED:	VARIOUS	
HOW ACQUIRED:	PURCHASE	
DATE SOLD:	6/30/2005	
TO WHOM SOLD:		
GROSS SALES PRICE:		0.
COST OR OTHER BASIS:		817.

GAIN (LOSS) -817.

TOTAL GAIN (LOSS) OTHER ASSETS \$ -817.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ 21,460.

STATEMENT 2
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

NET UNREALIZED GAIN ON INVESTMENT

TOTAL \$ 181,301.
 \$ 181,301.

STATEMENT 3
FORM 990, PART II, LINE 22
GRANTS AND ALLOCATIONS

CASH GRANTS AND ALLOCATIONS

DONEE'S NAME:	AMERICAN CENTER FOR LAW AND JU
RELATIONSHIP OF DONEE:	STATE LEGAL DIRECTORS PRO
AMOUNT GIVEN:	\$ 5,541,740.

TOTAL GRANTS AND ALLOCATIONS \$ 5,541,740.

CHRISTIAN ADVOCATES SERVING EVANGELISM
DBA AMERICAN CENTER FOR LAW & JUSTICE

94-3037261

STATEMENT 4
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
AIRCRAFT LEASE EXPENSES	558,673.	558,673.		
BOOKS, DUES & SUBSCRIPTIONS	5,607.	3,827.	1,780.	
CONTRIBUTIONS	32,000.	32,000.		
DATABASE FUNDRAISING EXPENSE	481,890.			481,890.
EDUCATIONAL COST AND MATERIALS	8,696,779.	7,114,438.	979.	1,581,362.
FINANCIAL SERVICES	265,246.	2,439.	18,280.	244,527.
INSURANCE	64,651.	52,851.	11,800.	
LOBBYING	698,721.	698,721.		
MEDIA	870,533.	870,533.		
OTHER EXPENSES	103,244.	83,302.	7,124.	12,818.
RADIO AIR TIME	3,064,676.	3,064,676.		
UTILITIES	140,352.	117,949.	22,384.	19.
WEBSITE MANAGEMENT	359,397.	353,647.		5,750.
TOTAL	\$15,341,769.	\$12,953,056.	\$ 62,347.	\$ 2,326,366.

STATEMENT 5
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

PROTECT RELIGIOUS FREEDOM AND FREEDOM OF SPEECH

STATEMENT 6
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
INFORMATION AND EDUCATION - CASE IS A NOT-FOR-PROFIT ORGANIZATION SPECIFICALLY DEDICATED TO THE IDEAL THAT RELIGIOUS FREEDOM AND FREEDOM OF SPEECH ARE INALIENABLE GOD-GIVEN RIGHTS. THE PURPOSE OF CASE IS TO EDUCATE, PROMULGATE, CONCILIATE AND WHERE NECESSARY, LITIGATE TO ENSURE THAT THOSE RIGHTS ARE PROTECTED UNDER THE LAW. OVER 9 MILLION PIECES OF INFORMATIONAL MAIL WAS SENT TO MEMBERS AND INDIVIDUALS. THE WEBSITE TRAFFIC AVERAGED OVER 15 MILLION HITS PER MONTH AND SERVES ITS MEMBERS, PRESS, EDUCATORS AND THE LEGAL COMMUNITY.		6,552,569.
INCLUDES FOREIGN GRANTS: NO		
LEGAL SERVICES - THE ORGANIZATION IS INVOLVED IN NUMEROUS TRIAL AND DISTRICT COURT, COURT OF APPEALS AND US SUPREME COURT CASES AS WELL AS NUMEROUS DEMAND LETTERS AND INTERVENTIONS ON BEHALF OF INDIVIDUALS WHOSE RELIGIOUS RIGHTS MAY HAVE BEEN VIOLATED. WHENEVER THE ORGANIZATION IS INVOLVED IN LITIGATION, THE REPRESENTATIVE CLIENT IS NOT CHARGED ANY LEGAL FEES. OUR LEGAL GRANTS PROVIDE THE NECESSARY LEGAL EXPERTISE IN A VARIETY OF CASES IN RESPECT TO ITS EXEMPT PURPOSE OF DEFENDING AND PROTECTING RELIGIOUS		

CHRISTIAN ADVOCATES SERVING EVANGELISM
DBA AMERICAN CENTER FOR LAW & JUSTICE

94-3037261

STATEMENT 6 (CONTINUED)
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
FREEDOM AND FREEDOM OF SPEECH AS WELL AS TRAINING LAWYERS IN THE FIELD OF CONSTITUTIONAL LAW AND RELIGIOUS FREEDOMS. INCLUDES FOREIGN GRANTS: NO		7,951,528.
MEDIA SERVICES - THE ORGANIZATION'S MEDIA AND EDUCATIONAL DIVISIONS PRODUCE THREE NATIONALLY BROADCAST RADIO SHOWS THAT ARE CURRENTLY AIRED ON MAJOR RADIO STATIONS IN THE UNITED STATES OF AMERICA AND CANADA. THE JAY SEKULOW LIVE PROGRAM IS A 30 MINUTE DAILY PROGRAM AND IS HEARD ON APPROXIMATELY 640 STATIONS ACROSS THE UNITED STATES AND CANADA. THE JAY SEKULOW WEEKEND EDITION IS ALSO A 30 MINUTE PROGRAM AND IT IS BROADCAST ACROSS 500 STATIONS IN THE U.S. AND CANADA. THE THIRD PROGRAM "LAW AND JUSTICE JOURNAL" IS A SHORT 2 MINUTE SEGMENT THAT IS CURRENTLY BROADCAST ON OVER 230 OUTLETS IN THE U.S. THAT ARE DIFFERENT FROM THE OTHER TWO RADIO PROGRAMS NOTED ABOVE. THE PURPOSE OF ALL THREE RADIO PROGRAMS IS TO EDUCATE THE PUBLIC ON THE MISSION OF THE ORGANIZATION AND EDUCATE THE PUBLIC. DURING 2005, THE ORGANIZATION ALSO PRODUCED TWO WEEKLY TELEVISION PROGRAMS AIRED ON 30 MINUTE TIME SLOTS ON THE TRINITY BROADCASTING NETWORK (TBN), THE FAMILYNET CHANNEL AND THE INSPIRATION CHANNEL AND OTHER NETWORKS. THE ORGANIZATION OPERATES A YOUTH OUTREACH PROGRAM, THE LOGAN SHOW, AND IS SEEN ON RELIGIOUS NETWORKS INCLUDING TBN, THE FAMILYNET CHANNEL, INSPIRATION CHANNEL, AND OTHER NETWORKS. INCLUDES FOREIGN GRANTS: NO		7,632,953.
	<u>\$ 0.</u>	<u>\$ 22137050.</u>

STATEMENT 7
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 1,515,404.	\$ 0.	\$ 1,515,404.
MACHINERY AND EQUIPMENT	556,341.	0.	556,341.
BUILDINGS	4,760,491.	0.	4,760,491.
IMPROVEMENTS	1,495,236.	0.	1,495,236.
LAND	2,833,989.		2,833,989.
MISCELLANEOUS	0.	2,086,803.	-2,086,803.
TOTAL	<u>\$ 11,161,461.</u>	<u>\$ 2,086,803.</u>	<u>\$ 9,074,658.</u>

FEDERAL STATEMENTS
CHRISTIAN ADVOCATES SERVING EVANGELISM
DBA AMERICAN CENTER FOR LAW & JUSTICE

STATEMENT 8
FORM 990, PART IV, LINE 58
OTHER ASSETS

NOTES RECEIVABLE

TOTAL \$ 187,500.
\$ 187,500.

STATEMENT 9
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

ACCRUED LIABILITIES
 CAPITAL LEASE OBLIGATION

\$ 6,290.
 16,152.
 TOTAL \$ 22,442.

STATEMENT 10
FORM 990, PART VII, LINE 103
OTHER REVENUE

OTHER REVENUE	(A) BUSI- NESS CODE	(B) UNRELATED BUSINESS AMOUNT	(C) EXCLU- SION CODE	(D) EXCLUDED AMOUNT	(E) RELATED OR EXEMPT FUNCTION
GAIN - SETTLEMENT OF SUIT			1		\$ 69,769.
LIST RENTAL			13	\$ 22,873.	
OTHER INCOME			15	13.	
ROYALTIES			15	22,505.	
SUBRENTAL INCOME			16	5,500.	
TOTAL		<u>\$ 0.</u>		<u>\$ 50,891.</u>	<u>\$ 69,769.</u>

STATEMENT 11
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

SCHEDULE A, PART III, LINE 2A

1) THE ORGANIZATION LEASES A PARTIAL INTEREST IN AN AIRPLANE FROM REGENCY PRODUCTIONS, INC. REGENCY PRODUCTIONS, INC. IS OWNED BY THE PRESIDENT AND CHIEF COUNSEL FOR CASE. TOTAL LEASE PAYMENTS MADE DURING 2005 WERE \$279,523.

2. THE ORGANIZATION LEASES A PARTIAL INTEREST IN THIS SAME AIRCRAFT ABOVE FROM A COMPANY OWNED BY THE SPOUSE OF THE CFO OF THE ORGANIZATION. TOTAL LEASE PAYMENTS MADE DURING 2005 WERE \$292,491.

SCHEDULE A, PART III, LINE 2B

DURING 2005, THE CENTER SIGNED AN \$187,500 PROMISSORY NOTE FROM AMERIVISON COMMUNICATIONS, INC. (AMERIVISION). THIS UNSECURED NOTE BEARS AN INTEREST RATE OF SIX PERCENT (6%). THE NOTE IS PAYABLE IN MONTHLY INSTALLMENTS OF INTEREST ONLY PAYMENTS ON THE OUTSTANDING PRINCIPAL BALANCE. ALL UNPAID PRINCIPAL AND INTEREST IS DUE MARCH 2010. FOR THE YEAR ENDING DECEMBER 31, 2005 \$8,375 HAS BEEN RECEIVED IN INTEREST INCOME. NO INTEREST INCOME HAS BEEN ACCRUED AT DECEMBER 31, 2005. AT DECEMBER 31, 2005, THE CENTER OWNS 2,500 SHARES (19.96%) OF NONPROFIT & AFFINITY MARKETING, INC. (NAM) FOR AN INVESTMENT AMOUNT TOTALING \$187,500. NAM OWNS 100%

STATEMENT 11 (CONTINUED)
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

OF AMERIVISON.

SCHEDULE A, PART III, LINE 2C

1) PERSONAL TRAVEL EXPENSES WERE INCURRED BY THE PRESIDENT, CFO AND FORMER BOARD MEMBER. THE VALUE OF ANY PERSONAL USE HAS BEEN REPORTED AS COMPENSATION UNDER THE PROVISION OF IRC SEC. 61. (SEE PART V OF FORM 990 FOR AMOUNTS).

2) THE CENTER FOR LAW AND JUSTICE (CLJ) IS A LAW FIRM PARTIALLY OWNED BY THE PRESIDENT AND CHIEF COUNSEL OF THE ORGANIZATION. UNDER AN AGREEMENT ENTERED INTO IN JUNE 2003, CLJ IS REQUIRED TO PERFORM VARIOUS LEGAL, TV AND RADIO PRODUCTION SERVICES. THE TOTAL PAID FOR THESE SERVICES IN 2005 WAS \$432,734.

ALSO, IN JUNE 2003, CLJ ENTERED INTO A SUB-LEASE WITH CASE FOR OFFICE SPACE. A TOTAL OF \$5,500 WAS PAID TO CASE AS RENTAL INCOME IN 2005.

SCHEDULE A, PART III, LINE 2D

THE ORGANIZATION COMPENSATED FAMILY MEMBERS OF THE BOARD IN THE FOLLOWING MANNER: JORDAN SEKULOW AND LOGAN SEKULOW, SONS OF THE CEO, ARE PAID FOR EDUCATIONAL SERVICES IN THE GOVERNMENTAL AFFIARS AND PRODUCTION DEPARTMENTS. TOTAL COMPENSATION WAS \$28,882 FOR THE YEAR 2005. ADAM SEKULOW, SON OF THE CFO, IS PAID FOR ADMINISTRATIVE SERVICES IN THE ACCOUNTING DEPARTMENT. TOTAL COMPENSATION WAS \$2,730 FOR THE YEAR 2005.

LIST OF STATES WHERE REGISTERED:

ALABAMA
ALASKA
ARIZONA
ARKANSAS
CALIFORNIA
COLORADO
CONNECTICUT
DISTRICT OF COLUMBIA
PINELLAS COUNTY, FLORIDA
FLORIDA
GEORGIA
ILLINOIS
INDIANA
KANSAS (EXEMPT)
KENTUCKY
LOUISIANA
MAINE (EXEMPT)
MARYLAND
MASSACHUSETTS
MICHIGAN
MINNESOTA
MISSISSIPPI
MISSOURI (EXEMPT)
NEW HAMPSHIRE
NEW JERSEY
NEW MEXICO
NEW YORK
NORTH CAROLINA
NORTH DAKOTA
OHIO
OKLAHOMA
OREGON
OKLAHOMA
OREGON
PENNSYLVANIA
RHODE ISLAND (EXEMPT)
SOUTH CAROLINA
TENNESSEE
UTAH
VIRGINIA (EXEMPT)
WASHINGTON
WEST VIRGINIA
WISCONSIN

PROPERTY AND EQUIPMENT ARE DEPRECIATED USING THE STRAIGHT-LINE METHOD OVER THE USEFUL LIVES OF THE ASSETS AND IMPROVEMENTS AS FOLLOWS:

BUILDINGS AND IMPROVEMENTS	30 YEARS
FURNITURE AND FIXTURES	7 YEARS
OFFICE AND RADIO EQUIPMENT	5 YEARS
VEHICLES	5 YEARS

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box.
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time – Only submit original (no copies needed)

Form 990-T corporations requesting an automatic 6-month extension – check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6-months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization		Employer identification number
	CHRISTIAN ADVOCATES SERVING EVANGELISM DBA AMERICAN CENTER FOR LAW & JUSTICE		94-3037261
	Number, street, and room or suite number. If a P.O. box, see instructions		
	P.O. BOX 450349		
	City, town or post office. For a foreign address, see instructions		state ZIP code
	ATLANTA, GA 31145		

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ GARY SEKULOW CFO

Telephone No ▶ (770) 414-1404 FAX No ▶ _____

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

- I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until 8/15, 20 06, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 - ▶ calendar year 20 05 or
 - ▶ tax year beginning _____, 20 _____, and ending _____, 20 _____.
- If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 3a** If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____ 0.
- b** If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____ 0.
- c Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.