

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2006

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2006 calendar year, or tax year beginning 10-01-2006 and ending 09-30-2007

- 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.

C Name of organization: america-mideast educational & training services inc. Address: 1730 m street nw No 1100, washington, DC 20036

D Employer identification number: 53-0243270. E Telephone number: (202) 776-9630. F Accounting method: Accrual

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

- H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes" enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

G Web site: wwwamideastorg

J Organization type (check only one): 501(c)(3)

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 61,694,512

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Other investment income, Gross amount from sales of assets, Special events, Gross sales of inventory, Other revenue, Total revenue, Program services, Management and general, Fundraising, Payments to affiliates, Total expenses, Excess or (deficit) for the year, Net assets at beginning of year, Other changes in net assets, Net assets at end of year.

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 (See the instructions.)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25a	Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	1,181,237	1,181,237	
b	Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b			
c	Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c			
26	Salaries and wages of employees not included on lines 25a, b and c	26	8,377,829	6,220,074	2,111,925 45,830
27	Pension plan contributions not included on lines 25a, b and c	27	256,295	168,183	86,240 1,872
28	Employee benefits not included on lines 25a - 27	28	1,576,343	1,151,538	415,782 9,023
29	Payroll taxes	29	764,038	565,997	193,835 4,206
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33	1,034,836	978,517	55,847 472
34	Telephone	34	564,752	452,442	111,931 379
35	Postage and shipping	35	158,356	143,212	15,102 42
36	Occupancy	36	2,565,083	2,224,201	328,945 11,937
37	Equipment rental and maintenance	37	597,523	422,357	175,166
38	Printing and publications	38	165,732	131,358	32,297 2,077
39	Travel	39	1,269,887	1,044,253	223,525 2,109
40	Conferences, conventions, and meetings	40	267,680	227,209	39,924 547
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	1,030,437	748,727	281,710
43	Other expenses not covered above (itemize)				
a	See Additional Data Table	43a			
b		43b			
c		43c			
d		43d			
e		43e			
f		43f			
g		43g			
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	56,215,490	50,484,525	5,647,304 83,661

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 \$ _____, (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 (See the instructions.)

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? ▶ TO STRENGTHEN MUTUAL UNDERSTANDING AND COOPERATION BETWEEN AMERICANS AND PEOPLES OF THE MIDDLE EAST AND NORTH AFRICA 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)
<p>a (1) Exchange Programs Governments, donor agencies, educational institutions, and corporations turn to AMIDEAST for assistance in managing scholarship and exchange programs in the United States for Middle Eastern and North African students. Successful programs require solid logistics and support. Sponsors must determine appropriate selection criteria and make the most of limited resources, candidates seek advice on educational choices and on handling application, financial, and travel arrangements, and participant progress needs to be closely monitored. AMIDEAST ensures that all these requirements are met so that scholarship and exchange programs can achieve their objectives. AMIDEAST's services to education and training program sponsors include program announcement and recruiting of candidates, managing the selection process, placement, predeparture orientation, ongoing advising and monitoring, financial administration, reporting to sponsors. For groups of American students or professionals, AMIDEAST designs and implements academic study, cultural immersion, and professional development programs in the Middle East and North Africa. These programs are tailored to the needs and interests of each sponsor and can range in duration from a few days to an entire academic year. Among the program elements AMIDEAST can arrange are predeparture and arrival orientations, academic courses and lectures, memorable cultural experiences, Arabic language instruction, field trips, internships, and professional meetings, and housing, including homestays. In 2007, AMIDEAST supported short- and long-term scholarship and exchange programs for nearly 1,500 participants. (2) Institutional Development For decades, AMIDEAST has contributed to strengthening institutions in the Middle East and North Africa through a range of specialized services and programs designed to meet the needs of governments, nongovernmental organizations, and companies. We have administered programs that advanced the quality of judicial training, contributed to faculty development at educational institutions, raised awareness of the importance of transparency and accountability in local government, and increased the participation of civil society organizations in public discourse. In 2007, AMIDEAST supported an important region-wide initiative to combat child labor and seven other institutional development projects in Iraq, Lebanon, Egypt, and the West Bank and Gaza. (3) Training In response to growing demand for English language training throughout the Middle East and North Africa, AMIDEAST has made the expansion of its English language training programs a priority. In addition to English language classes, AMIDEAST offers preparation for a number of standardized tests including the Test of English as a Foreign Language (TOEFL), Graduate Record Exam (GRE), SAT I and II, and the Graduate Management Admissions Test (GMAT). AMIDEAST also designs and conducts English for special purposes programs to meet the specialized requirements of public and private sector entities, including national ministries, international and nongovernmental organizations, and businesses. In addition, AMIDEAST combines its experience in language training and institutional development to help government ministries, public agencies, and educational institutions develop and improve their own English language training programs. In addition to English language training, AMIDEAST field offices offer training programs and courses that provide individuals and institutions in the region including private corporations, government agencies, and nonprofit organizations with the skills they need to meet professional challenges. Among the subject areas in which AMIDEAST routinely offers training are strategic planning, effective communications, management, computer skills, customer service, marketing, proposal writing, and negotiation skills. In 2007, AMIDEAST taught English language and professional skills to more than 82,400 students and professionals. (4) Educational Advising AMIDEAST offers expert, reliable guidance on U.S. study and training options. Our educational information centers help individuals and institutions select the right options for their specific needs. As EducationUSA sites, AMIDEAST centers provide comprehensive, accurate, and impartial support. Some of the resources available at AMIDEAST educational advising centers include extensive libraries focusing on the U.S. educational system and study opportunities, presentations on the U.S. admissions process, specific fields of study, orientation to U.S. life and study, and other topics, individual consultations with our professional advising staff, support for each step of the application process, and assistance for U.S. graduates returning home. In 2007, AMIDEAST advising centers recorded more than 260,000 visits. (5) Testing As the leading test administrator in the Middle East/North Africa region, AMIDEAST handles registration for and supervision of examinations for hundreds of thousands of students. AMIDEAST administers most commonly required U.S. standardized tests, including the TOEFL, SAT, GRE, GMAT, TOEFL ITP, and TOEIC. Testing services are provided for individuals and a variety of institutions, from ministries and universities to small businesses. With more than fifty years of experience, AMIDEAST can provide support in all areas of testing: identification of appropriate, recognized exams for academic or professional purposes, registration services, test administration and proctoring, quick, accurate, and secure scoring, and test preparation resources, courseware, and classes. In 2007, AMIDEAST administered 130,800 computer-, paper-, and Internet-based tests.</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p style="text-align: right;">49,771,477</p>
<p>b Outreach Helping American audiences learn about Middle Eastern and North African cultures and societies is an important aspect of AMIDEAST's mission. AMIDEAST is an especially valuable resource for American teachers and librarians in grades K-12 who seek quality educational materials about the region for use with their students, and for U.S. college and university admissions personnel who need information about the educational systems of the Middle East and North Africa. AMIDEAST brings insights about the Middle East and North Africa to American classrooms by developing and distributing the highest quality educational materials to U.S. educators. The Arab Heritage Fund was established to help support ongoing and expanded outreach to American teachers, librarians, and students. Quality educational exchange requires informed admissions decisions. Through its Institutional Membership Program, AMIDEAST provides expert information and analysis on Arab educational systems, institutions, and academic credentials to U.S. and other higher educational institutions who are members of this specialized program. In 2007, close to 175 colleges and universities, English language institutes, and credential evaluation services subscribed to the Institutional Membership Program.</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p style="text-align: right;">713,048</p>
<p>c</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>d</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶</p>	<p style="text-align: right;">50,484,525</p>

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

				(A)		(B)
				Beginning of year		End of year
Assets	45 Cash—non-interest-bearing				45	500
	46 Savings and temporary cash investments			6,136,152	46	5,231,979
	47a Accounts receivable	47a	4,204,589			
	b Less allowance for doubtful accounts	47b	239,026	3,677,836	47c	3,965,563
	48a Pledges receivable	48a				
	b Less allowance for doubtful accounts	48b			48c	
	49 Grants receivable				49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				50a	
	b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)				50b	
	51a Other notes and loans receivable (attach schedule)	51a				
	b Less allowance for doubtful accounts	51b			51c	
	52 Inventories for sale or use			429,313	52	485,451
	53 Prepaid expenses and deferred charges			1,536,025	53	1,344,268
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV			9,389,861	54a	11,093,618
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV				54b	
55a Investments—land, buildings, and equipment basis	55a					
b Less accumulated depreciation (attach schedule)	55b			55c		
56 Investments—other (attach schedule)				56		
57a Land, buildings, and equipment basis	57a	7,251,454				
b Less accumulated depreciation (attach schedule)	57b	5,001,578	2,283,815	57c	2,249,876	
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____)				58		
59 Total assets (must equal line 74) Add lines 45 through 58			23,453,002	59	24,371,255	
Liabilities	60 Accounts payable and accrued expenses			4,413,800	60	4,122,639
	61 Grants payable				61	
	62 Deferred revenue			413,934	62	321,380
	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)				64b	
	65 Other liabilities (describe <input type="checkbox"/> _____)			5,998,271	65	4,667,292
66 Total liabilities Add lines 60 through 65			10,826,005	66	9,111,311	
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			11,294,980	67	13,490,767
	68 Temporarily restricted			1,332,017	68	1,769,177
	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 and column (B) must equal line 21)			12,626,997	73	15,259,944
	74 Total liabilities and net assets / fund balances Add lines 66 and 73			23,453,002	74	24,371,255

Part VI Other Information (continued)

Yes No

82a 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?
82b If "Yes," you may indicate the value of these items here
83a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h 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?
86 501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) orgs. Enter a Gross income from members or shareholders
87b Gross income from other sources
88a 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?
88b At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)?
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, and section 4955
89b 501(c)(3) and 501(c)(4) orgs. 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?
89c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89d Enter Amount of tax on line 89c, above, reimbursed by the organization
89e All organizations. At any time during the tax year was the organization a party to a prohibited tax shelter transaction?
89f All organizations. Did the organization acquire direct or indirect interest in any applicable insurance contract?
89g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?
90a List the states with which a copy of this return is filed
90b Number of employees employed in the pay period that includes March 12, 2006
91a The books are in care of
91b 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?

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No

If "Yes," enter the name of the foreign country See Additional Data Table

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**

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 contract & grant revenue					37,802,608
b fees for service					18,475,193
c product sales					29,759
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	72,893	
96 Dividends and interest from securities			14	316,104	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non 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			18	291,252	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a other revenue			01	11,834	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				692,083	56,307,560
105 Total (add line 104, columns (B), (D), and (E))					56,999,643

Note: Line 105 plus line 1e, 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)
93a-	program service revenue goes to strengthen mutual understanding and
93c	cooperation between americans and the people of the middle east and north africa

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
	%			
	%			
	%			
	%			

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).

Part XI **Information Regarding Transfers To and From Controlled Entities** *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?	Yes	No

Please Sign Here	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.		
	*****	2008-08-12	
	Signature of officer	Date	
	Theodore H Kattouf CEO/President		
	Type or print name and title		

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN
	RSM McGLADREY INC 8000 TOWERS CRESCENT DR STE 500 VIENNA, VA 221826205			Phone no (703) 336-6400

SCHEDULE A (Form 990 or 990EZ)

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.)

OMB No 1545-0047

2006

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

Department of the Treasury Internal Revenue Service

Name of the organization america-mideast educational & training services inc

Employer identification number

53-0243270

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See page 2 of the instructions. List each one. If there are none, enter "None.")

Table with 5 columns: (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. Includes rows for D Cinnamond, S Hanchey, Brian LeDuc, Jacq Haralson, Dennis Turner, and a total count of 44 other employees.

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services (See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000, (b) Type of service, (c) Compensation. First row contains 'None'. Includes a total count row for others receiving over \$50,000 for professional services.

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 page 2 for instructions.)

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000, (b) Type of service, (c) Compensation. First row contains 'None'. Includes a total count row for others receiving over \$50,000 for other services.

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

<p>1 During the year, has the organization attempted to influence national, state, or local legislation, include 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 ▶\$ _____(Must equal amounts on line 38, Part VI-A, or line 1 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		No
<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>a Sale, exchange, or leasing property?</p>	2a		No
<p>b Lending of money or other extension of credit?</p>	2b		No
<p>c Furnishing of goods, services, or facilities?</p>	2c		No
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	2d	Yes	
<p>e Transfer of any part of its income or assets?</p>	2e		No
<p>3a Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)</p>	3a		No
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b	Yes	
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement</p>	3c		No
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d		No
<p>4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p>	4a		No
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b		
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c		
<p>d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____</p>			
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____</p>			
<p>f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ 0 _____</p>			
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ 0 _____</p>			

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization

Type I Type II Type III - Functionally Integrated Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support?
			Yes	No	
Total					

- 14** An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 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) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	223,506	422,414	387,815	218,145	1,251,880
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	52,506,905	44,697,707	30,527,598	26,679,220	154,411,430
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	280,630	135,205	70,231	51,464	537,530
19 Net income from unrelated business activities not included in line 18		5,955	8,093	9,752	23,800
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	53,011,041	45,261,281	30,993,737	26,958,581	156,224,640
24 Line 23 minus line 17	504,136	563,574	466,139	279,361	1,813,210
25 Enter 1% of line 23	530,110	452,613	309,937	269,586	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 36,264
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 2002 through 2005 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b 504,624
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 1,813,210
d Add Amounts from column (e) for lines	18 537,530	19 23,800			
	22	26 b	504,624		
e Public support (line 26c minus line 26d total)					26e 747,256
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 41.21 18 %
27 Organizations described on line 12:					
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	(2005) _____	(2004) _____	(2003) _____	(2002) _____	
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	(2005) _____	(2004) _____	(2003) _____	(2002) _____	
c Add Amounts from column (e) for lines	15 _____	16 _____			
	17 _____	20 _____	21 _____		
d Add Line 27a total _____ and line 27b total _____					27c _____
e Public support (line 27c total minus line 27d total)					27d _____
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27e _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27f _____
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27g _____
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, 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					27h _____

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		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 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 page 10 of the 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**

(The term "expenditures" means amounts paid or incurred)

(a)
Affiliated group
totals**(b)**
To be completed
for all electing
organizations

36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount Enter the amount from the following table— 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	41	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

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 13 of the instructions)**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the 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

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

Additional Data

Software ID:
Software Version:
EIN: 53-0243270
Name: america-mideast educational & training
services inc

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
a Books and periodicals	43a	238,071	234,925	3,046	100
b Consulting	43b	4,847,977	4,502,636	345,341	
c furniture and project equipment	43c	2,353,490	2,320,332	33,158	
d Other Expenses	43d	2,327,686	1,574,781	748,094	4,811
e Other fees and services	43e	438,252	345,824	92,290	138
f professional service	43f	473,189	101,522	371,667	
g Program and student expenses	43g	25,578,989	25,578,989		
h Reproduction	43h	147,808	166,211	-18,521	118

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
Theodore h Kattouf 1730 m street suite 1100 washington, DC 20036	CEO President 40 00	240,081	21,065	0
Bill Benz 1730 m street suite 1100 washington, DC 20036	Sr VP Finance 40 00	154,542	24,561	0
Vin Desomma 1730 m street suite 1100 washington, DC 20036	VP BizDev 40 00	156,742	12,149	0
Leslie Nucho 1730 m street suite 1100 washington, DC 20036	VP Programs 40 00	134,658	17,095	0
Jim Grabowski 1730 m street suite 1100 washington, DC 20036	VP FO 40 00	128,312	27,150	19,233
Gregory Touma 1730 m street suite 1100 washington, DC 20036	VP Admin 40 00	101,765	2,708	0
Kate Archambault 1730 m street suite 1100 washington, DC 20036	VP Ex Prog 40 00	118,958	22,218	0
Dr Mary W Gray 1730 m street suite 1100 washington, DC 20036	board member 0 20	0	0	0
the hon Theodore H Kattouf 1730 m street suite 1100 washington, DC 20036	board member 0 20	0	0	0
The Hon Nicholas Velotes 1730 m street suite 1100 washington, DC 20036	board member 0 20	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
The Hon Raymond E Mabus 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Mr Richard A Abdo 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Dr O deh Aburdene 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Ms Amal Alayan 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
HE Kutayba Yusuf Alghanim 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Mrs Betty W Atherton Emerita 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Dr Alfred J Boulos 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Mr Curtis Brand 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Dr Sherrill Cleland 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
The Hon Robert S Dillon Emeritus 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
Mr Hasan M El-Khatib 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Prof Elizabeth W Fernea Emerita 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Mr Antoine N Frem 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
The Hon Edward M Gabriel 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Mr James Q Griffin 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Mrs Doris C Halaby 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Dr Taher Helmy 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Dr Alan W Horton Emeritus 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Dr Paul Jabber 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Dr Raymond Jallow 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
Dr Rima Khalaf 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Dr Samir Khalaf 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Mr D Patrick Maley III 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
The Hon Robert H Pelletreau 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
The Hon William A Rugh 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Mr Frederick C Seibold Jr 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
HE Leila Abdul Hamid Sharaf 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
Mr JT Jack Tymann 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0
dr mary e king 1730 m street suite 1100 washington,DC 20036	board member 0 20	0	0	0

Form 990, Part VI, Line 91b - If "Yes," enter the name of the foreign country:

Country
EG
JO
IZ
KU
LE
MO
SA
MU
QA
SY
CY
TS
AE
XX

Form 990, Part VI, Line 91c - If "Yes," enter the name of the foreign country:

Country
EG
JO
IZ
KU
LE
MO
SA
MU
QA
CY
TS
AE
XX

TY 2006 Depreciation and Depletion Schedule

Name: america-mdeast educational & training
services inc

EIN: 53-0243270

Asset	Amount
furniture and equipment	757,514
leasehold improvements	272,923

TY 2006 Gain/Loss from Sale of Public Securities Schedule

Name: america-mdeast educational & training
services inc

EIN: 53-0243270

Gross Sales Price: 4,422,794

Basis: 4,131,542

Sales Expenses: 0

Total (net): 291,252

TY 2006 Land etc. Schedule

Name: america-mdeast educational & training
services inc

EIN: 53-0243270

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
furniture and equipment	5,240,329	3,785,893	1,454,436
leasehold improvements	2,011,125	1,215,685	795,440

TY 2006 Other Changes in Net Assets Schedule

Name: america-mdeast educational & training
services inc

EIN: 53-0243270

Description	Amount
unrealized gain on investments	1,285,467

TY 2006 Other Liabilities Schedule

Name: america-mdeast educational & training
services inc

EIN: 53-0243270

Description	Beginning of Year Amount	End of Year Amount
deferred rent and refundable advances	5,998,271	4,667,292