

Return of Organization Exempt From Income Tax

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

1997

This Form is Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 1997 calendar year, OR tax year period beginning **OCTOBER 1**, 1997, and ending **SEPTEMBER 1**, 19 98

B Check if:

- Change of address
- Initial return
- Final return
- Amended return (required also for State reporting)

Please use IRS label or print or type. See Specific Instructions.	C Name of organization GALLAUDET UNIVERSITY Number and street (or P.O. box if mail is not delivered to street address) Room/suite 800 FLORIDA AVE, NW City or town, state or country, and ZIP+4 WASHINGTON DC 20002	D Employer identification number 53-0199507 E State registration number N/A F Check <input type="checkbox"/> if exemption application is pending
---	---	---

G Type of organization — Exempt under section 501(c) (3) (insert number) OR section 4947(a)(1) nonexempt charitable trust
 Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

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

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) N/A

(b) If "Yes," enter the number of affiliates for which this return is filed: _____

J Accounting method: Cash Accrual

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No Other (specify) _____

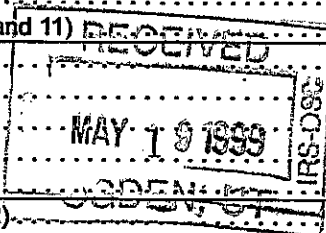
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 11.)

	1 Contributions, gifts, grants, and similar amounts received: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 45%;">a Direct public support</td> <td style="width: 5%; text-align: center;">1a</td> <td style="width: 50%; text-align: right;">3,937,066</td> </tr> <tr> <td>b Indirect public support</td> <td style="text-align: center;">1b</td> <td style="text-align: right;">0</td> </tr> <tr> <td>c Government contributions (grants)</td> <td style="text-align: center;">1c</td> <td style="text-align: right;">80,000,000</td> </tr> <tr> <td colspan="3">d Total (add lines 1a through 1c) (attach schedule of contributors)</td> </tr> <tr> <td colspan="2">(cash \$ 83,937,066 noncash \$ 0) STMT 1</td> <td style="text-align: right;">1d 83,937,066.00</td> </tr> </table>	a Direct public support	1a	3,937,066	b Indirect public support	1b	0	c Government contributions (grants)	1c	80,000,000	d Total (add lines 1a through 1c) (attach schedule of contributors)			(cash \$ 83,937,066 noncash \$ 0) STMT 1		1d 83,937,066.00		
a Direct public support	1a	3,937,066																
b Indirect public support	1b	0																
c Government contributions (grants)	1c	80,000,000																
d Total (add lines 1a through 1c) (attach schedule of contributors)																		
(cash \$ 83,937,066 noncash \$ 0) STMT 1		1d 83,937,066.00																
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2 28,653,514																
	3 Membership dues and assessments	3 0																
	4 Interest on savings and temporary cash investments	4 4,208,848																
	5 Dividends and interest from securities	5 558,345																
	6a Gross rents	6a 0																
	b Less: rental expenses	6b 0																
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c 0.00																
	7 Other investment income (describe _____)	7 0																
	8a Gross amount from sale of assets other than inventory	8a 36,043,173	(A) Securities	(B) Other														
	b Less: cost or other basis and sales expenses	8b 27,850,077																
	c Gain or (loss) (attach schedule) STMT 2	8c 8,193,096.00																
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d 8,193,096.00																
	9 Special events and activities (attach schedule)																	
	a Gross revenue (not including \$ 0 of contributions reported on line 1a)	9a 0																
	b Less: direct expenses other than fundraising expenses	9b 0																
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c 0.00																
	10a Gross sales of inventory, less returns and allowances	10a 0																
	b Less: cost of goods sold	10b 0																
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c 0.00																
	11 Other revenue (from Part VII, line 103)	11 0																
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12 125,550,869.00																
Expenses	13 Program services (from line 44, column (B))	13 86,946,472.00																
	14 Management and general (from line 44, column (C))	14 27,861,434.00																
	15 Fundraising (from line 44, column (D))	15 881,614.00																
	16 Payments to affiliates (attach schedule)	16 0																
	17 Total expenses (add lines 16 and 44, column (A))	17 115,689,520.00																
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18 9,861,349.00																
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19 230,451,322.00																
	20 Other changes in net assets or fund balances (attach explanation) STMT 2	20 (8,359,765)																
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21 231,952,906.00																

Revenue SCANNED JUL 14 1999



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 Specific Instructions on page 15.)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include: 22 Grants and allocations, 23 Specific assistance to individuals, 24 Benefits paid to or for members, 25 Compensation of officers, directors, etc., 26 Other salaries and wages, 27 Pension plan contributions, 28 Other employee benefits, 29 Payroll taxes, 30 Professional fundraising fees, 31 Accounting fees, 32 Legal fees, 33 Supplies, 34 Telephone, 35 Postage and shipping, 36 Occupancy, 37 Equipment rental and maintenance, 38 Printing and publications, 39 Travel, 40 Conferences, conventions, and meetings, 41 Interest, 42 Depreciation, depletion, etc. (attach schedule), 43 Other expenses (itemize): a INSURANCE, b BKST, PRESS. COST OF SALES, c BOOKS, FILMS, LIBRARY, PERIODICALS, d FOOD SERVICE CONTRACT, e SEE ATTACHED STMT 5, 44 Total functional expenses.

Reporting of Joint Costs. — Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? [] Yes [x] 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 Specific Instructions on page 18.)

Table with 2 columns: Description, Program Service Expenses. Rows include: a INSTRUCTION AND ACADEMIC SUPPORT (1000 & 4000), b RESEARCH (2000), c PUBLIC SERVICES (3000), d STUDENT SERVICES (5000), e Other program services (attach schedule), f Total of Program Service Expenses.

Part IV Balance Sheets (See Specific Instructions on page 18.)

				(A)		(B)	
				Beginning of year		End of year	
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.							
Assets	45	Cash — non-interest-bearing		2,459,331	45	1,899,192	
	46	Savings and temporary cash investments		0	46	0	
	47a	Accounts receivable	47a	10,315,226			
	b	Less: allowance for doubtful accounts	47b	450,000	10,639,507	47c	9,865,226
	48a	Pledges receivable	48a	1,046,000			
	b	Less: allowance for doubtful accounts	48b	0	354,000	48c	1,046,000
	49	Grants receivable		723,091	49	1,037,014	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0	
	51a	Other notes and loans receivable (attach schedule)	51a	3,913,972			
	b	Less: allowance for doubtful accounts	51b	206,011	724,114	51c	3,707,961
	52	Inventories for sale or use		1,470,111	52	1,327,242	
	53	Prepaid expenses and deferred charges		882,480	53	1,342,304	
	54	Investments — securities (attach schedule)		106,036,881	54	111,085,412	
	55a	Investments — land, buildings, and equipment: basis	55a				
	b	Less: accumulated depreciation (attach schedule)	55b		0	55c	0
56	Investments — other (attach schedule)		0	56	0		
57a	Land, buildings, and equipment: basis	57a	214,941,625				
b	Less: accumulated depreciation (attach schedule)	57b	93,482,287	125,518,355	57c	121,459,338	
58	Other assets (describe ▶		0	58	0		
59	Total assets (add lines 45 through 58) (must equal line 74)			248,807,870.00	59	252,769,689.00	
Liabilities	60	Accounts payable and accrued expenses		10,826,540	60	12,288,508	
	61	Grants payable		0	61	0	
	62	Deferred revenue		5,976,702	62	6,840,793	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0	
	64a	Tax-exempt bond liabilities (attach schedule)		0	64a	0	
	b	Mortgages and other notes payable (attach schedule)		0	64b	0	
	65	Other liabilities (describe ▶ <u>REFUNDABLE ADVANCES & OTHER LIABILITIES</u>)		1,533,306	65	1,687,482	
66	Total liabilities (add lines 60 through 65)			18,336,548.00	66	20,816,783.00	
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		177,930,090	67	174,322,634	
	68	Temporarily restricted		10,171,885	68	10,624,489	
	69	Permanently restricted		42,349,347	69	47,005,783	
	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		0	70	0	
	71	Paid-in or capital surplus, or land, building, and equipment fund		0	71	0	
	72	Retained earnings, endowment, accumulated income, or other funds		0	72	0	
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)			230,451,322.00	73	231,952,906.00	
74	Total liabilities and net assets / fund balances (add lines 66 and 73)			248,787,870.00	74	252,769,689.00	

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 20.)	Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
<p>a Total revenue, gains, and other support per audited financial statements ▶ a 121,891,001</p> <p>b Amounts included on line a but not on line 12, Form 990:</p> <p>(1) Net unrealized gains on investments \$ _____</p> <p>(2) Donated services and use of facilities \$ _____</p> <p>(3) Recoveries of prior year grants \$ _____</p> <p>(4) Other (specify): _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) through (4) ▶ b</p> <p>c Line a minus line b ▶ c 121,891,001.00</p> <p>d Amounts included on line 12, Form 990 but not on line a:</p> <p>(1) Investment expenses not included on line 6b, Form 990 \$ _____</p> <p>(2) Other (specify): _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) and (2) . ▶ d</p> <p>e Total revenue per line 12, Form 990 (line c plus line d) ▶ e 121,891,001.00</p>	<p>a Total expenses and losses per audited financial statements ▶ a 115,112,054</p> <p>b Amounts included on line a but not on line 17, Form 990:</p> <p>(1) Donated services and use of facilities \$ _____</p> <p>(2) Prior year adjustments reported on line 20, Form 990 \$ _____</p> <p>(3) Losses reported on line 20, Form 990 . \$ _____</p> <p>(4) Other (specify): _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) through (4) ▶ b</p> <p>c Line a minus line b ▶ c 115,112,054.00</p> <p>d Amounts included on line 17, Form 990 but not on line a:</p> <p>(1) Investment expenses not included on line 6b, Form 990 \$ _____</p> <p>(2) Other (specify): _____</p> <p>_____ \$ _____</p> <p>Add amounts on lines (1) and (2) ▶ d</p> <p>e Total expenses per line 17, Form 990 (line c plus line d) ▶ e 115,112,054.00</p>

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 20.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Dr. I King Jordan, 800 Florida Ave, NE Washington, DC 20002	President 40	251,877	26,074	0
Mr. Paul Kelly, 8915 Walden Rd Silver Spring, MD 20901	VP-Adm & Bus 40	170,940	19,114	0
Dr. Roslyn Rosen, 14422 Pebblestone Dr Silver Spring, MD 20904	VP-Acad. Aff. 40	136,730	14,187	0
Dr. Margarte E Hall, 3304 Marman Pl Bowie, MD 20715	VP-Inst. Adv. 40	137,116	29,635	0
Dr. Jane Fernandes, 227 S. River Clubhouse Rd Harwood, MD 20776	VP-PCNMP 40	114,747	25,609	0

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

If "Yes," attach schedule --- see Specific Instructions on page 20.

Part VI Other Information (See Specific Instructions on page 21.)		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 . . .		<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
b	If "Yes," enter the name of the organization ► _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	NONE
b	Did the organization file Form 1120-POL for this year?	81b	N/A
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?	82a	<input checked="" type="checkbox"/>
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications? . . .	83a	<input checked="" type="checkbox"/>
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	<input checked="" type="checkbox"/>
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. — a Were substantially all dues nondeductible by members?	85a	N/A
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.	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. — Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. — Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88	<input checked="" type="checkbox"/>
89a	501(c)(3) organizations. — Enter: Amount of tax imposed during the year under: section 4911 ► _____ 0; section 4912 ► _____ 0; section 4955 ► _____ 0		
b	501(c)(3) and 501(c)(4) organizations. — Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b	<input checked="" type="checkbox"/>
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
d	Enter: Amount of tax in 89c, above, reimbursed by the organization		
90a	List the states with which a copy of this return is filed ► none		
b	Number of employees employed in the pay period that includes March 12, 1997 (See instructions.)	90b	1,318
91	The books are in care of ► Edward D Artis, Controller Telephone no. ► 202-651-5299 Located at ► 800 Florida Ave, NE, Washington, DC ZIP + 4 ► 20002		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 25.)

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 Student Tuition & Fees					12,019,557
b Government Grants & Contract					3,082,455
c Auxiliary Services					11,653,702
d Other Sources (Publications, e Workshops & testing)					1,897,800
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	4,208,848	
96 Dividends and interest from securities			14	558,345	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	7,687,480	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				12,454,673.00	28,653,514.00
105 Total (add line 104, columns (B), (D), and (E))					41,108,187.00

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 Specific Instructions on page 26.)

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).
93(a)	Represents a recovery of some of the cost of program services.
93(b)	Is related to the institution's educational and civic purposes.
93(c)	Provides necessary physical accommodations and academic resources for students
93(e)	Provides a convenient source of materials and other sources to support educational activities
95-96	Provides a source of funding for facilitating the needs of students to achieve educational goals
100	Is related to the institution's educational and civic purposes

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

including accompanying schedules and statements, and to the best of my knowledge (other than officer) is based on all information of which preparer has any knowledge. (See

Edward D Artis
 Controller
 Date: May 13, 1999

**SCHEDULE A
(Form 990)**

Organization Exempt Under Section 501(c)(3)

OMB No. 1545-0047

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

Supplementary Information
See separate instructions.

1997

Department of the Treasury
Internal Revenue Service

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

Name of the organization: **GALLAUDET UNIVERSITY**
Employer identification number: **53-0199507**

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions on page 1. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Dr. Donald F. Moores 9807 Meridon Rd Potomac, MD 20854	Professor 40	117,619	14,528	0
Dr. Robert E. Johnson 13311 Idlewild Dr. Bowie, MD 20715	Professor 40	117,619	12,544	0
Dr. Allen E. Sussman 7105 Megan Lane Greenbelt, MD 20770	Professor 40	117,231	14,495	0
Dr. Carol LaSasso 300 Virginia Avenue Alexandria, VA 22302	Professor 40	116,486	14,431	0
Dr. William A. Moses 1449 Crofton Park Crofton, MD 21114	Professor 40	112,592	10,397	0
Total number of other employees paid over \$50,000	▶ 440			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions on page 1. 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
The Common Fund PO BOX 909 Westport, Connecticut 06881-0909	Investment Management	179,625
Roxbury Capital Management 100 Wilshire Boulevard, Suite 600 Santa Monica, California 90401	Investment Management	77,176
Segall Bryant & Hamill Investment Counsel 10 S. Wacker Drive Chicago, Illinois 60606-7407	Investment Management	74,091
Dean Investment Associates 2480 Kettering Tower Dayton, Ohio 45423-2480	Investment Management	70,430
KPMG Peat Marwick 2001 M Street, N.W. Washington, DC 20036	Auditor	69,000
Total number of others receiving over \$50,000 for professional services	▶ 2	

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

Schedule A (Form 990) 1997

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

Part IV Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)

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

5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► _____
 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
 12 An organization that normally receives: **(1)** more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions, and **(2)** no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(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 on page 4.)

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) 1996	(b) 1995	(c) 1994	(d) 1993	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
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					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1993 through 1996 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: (1996) _____ (1995) _____ (1994) _____ (1993) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (1996) _____ (1995) _____ (1994) _____ (1993) _____					
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 on 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 1993 through 1996, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions on page 4.)					

Part V

**Private School Questionnaire (See instructions on page 4.)
(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?	X	
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?	X	
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?	X	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
<u>Advertisement in University catalog announcing registration dates and program offered include a summary statement on the non-discrimination policy.</u>		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
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?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
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?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
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	X	

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions on page 6.) (To be completed ONLY by an eligible organization that filed Form 5768)

Check here a [] if the organization belongs to an affiliated group.
Check here b [] if you checked "a" above and "limited control" provisions apply.

Table with 3 columns: Line number, Description, (a) Affiliated group totals, (b) To be completed for ALL electing organizations. Rows include Total lobbying expenditures, Total exempt purpose expenditures, and Lobbying nontaxable amount.

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 7.)

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 1997, (b) 1996, (c) 1995, (d) 1994, (e) Total. Rows include Lobbying nontaxable amount, Lobbying ceiling amount, Total lobbying expenditures, Grassroots nontaxable amount, Grassroots ceiling amount, and 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 instructions on page 7.)

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)

Table with 3 columns: Yes, No, Amount. Rows correspond to items a through i.

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

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

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

Table with 3 columns: Description, Yes, No. Rows include: Transfers from the reporting organization to a noncharitable exempt organization of: (i) Cash, (ii) Other assets; Other transactions: (i) Sales of assets to a noncharitable exempt organization, (ii) Purchases of assets from a noncharitable exempt organization, (iii) Rental of facilities or equipment, (iv) Reimbursement arrangements, (v) Loans or loan guarantees, (vi) Performance of services or membership or fundraising solicitations; Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

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

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A' in column (c).

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

b If "Yes," complete the following schedule:

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A' in column (a).

GALLAUDET UNIVERSITY
EIN: 53-0199507
TAX YEAR ENDED SEPTEMBER 30, 1998

FORM 990, PART I-LINE 1 THRU 11

	LINE 1	LINE 2	LINE 4	LINE 5	LINE 8
	CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS RECEIVED	PROGRAM SERVICE REVENUE	INTEREST ON SAVINGS AND TEMPORARY CASH VESTMENTS	DIVIDENDS AND INTEREST FROM SECURITIES	NET GAIN OR LOSS ON SALE OF ASSETS
Student Tuition and Fees	12,019,557	12,019,557			
Governmental appropriation	80,000,000	80,000,000 C			
Governmental grants and contracts					
Unrestricted	3,082,455	3,082,455			
Contributions:					
Unrestricted	572,390	572,390 A			
Temporarily restricted	1,622,686	1,622,686 A			
Permanently restricted	1,741,990	1,741,990 A			
Endowment and other investment					
Income	4,208,848		4,208,848		
Investment Income:					
Temporarily restricted	183			183	
Reinvested investment earnings:					
Permanently restricted	558,162			558,162	
Other sources	1,897,800	1,897,800			
Net Investment gains	8,193,096				8,193,096
Auxiliary enterprises	11,653,702	11,653,702			
	125,550,869	83,937,066	28,653,514	4,208,848	558,345
					8,193,096

A: Form 990, Line 1a, Direct Public Support

C: Form 990, Line 1c, Government Grants

GALLAUDET UNIVERSITY

EIN: 53-0199507

TAX YEAR ENDED SEPTEMBER 30, 1998

FORM 990

STATEMENT 2

PART I-LINE 8A-GAIN OR (LOSS) ON THE SALE OF ASSETS

DATE	HOW ACQUIRED	DATE SOLD	TO WHOM SOLD	GROSS SALES PRICE	COST OR BASIS	IF DONATED, VALUE AT DATE OF DONATION	EXPENSES OF SALE	COST OF ANY IMPROVEMENTS SINCE ACQUIRED	DEPRECIATION SINCE ACQUIRED	GAIN OR LOSS FROM SALE
	various Purchased	various	Brandes Investment	2,502,420.08	1,617,955.50	0.00	0.00	0.00	0.00	884,464.58
	various Purchased	various	Dean Investment Counsel	4,085,881.09	2,759,022.70	0.00	0.00	0.00	0.00	1,326,858.39
	various Purchased	various	Farrell-Wako	3,519,557.00	3,944,517.76	0.00	0.00	0.00	0.00	(424,960.76)
	various Purchased	various	Laurel Capital Managed	3,748,634.80	3,979,704.02	0.00	0.00	0.00	0.00	(231,069.22)
	various Purchased	various	Roxbury Capital Mngmnt	9,741,761.71	7,867,358.34	0.00	0.00	0.00	0.00	1,874,403.37
	various Purchased	various	Segall Bryant & Hamill	3,773,727.23	2,756,384.60	0.00	0.00	0.00	0.00	1,017,342.63
	various Purchased	various	Venture	252,739.15	0.00	0.00	0.00	0.00	0.00	252,739.15
	various Purchased	various	Common Fund-F/M Equity	3,953,075.48	2,136,547.81	0.00	0.00	0.00	0.00	1,816,527.67
	various Purchased	various	F-M'88 MS Equity	2,919,455.53	1,308,285.73	0.00	0.00	0.00	0.00	1,611,169.80
	various Purchased	various	F-M'88 MS Bond	1,545,853.05	1,480,300.56	0.00	0.00	0.00	0.00	65,552.49
				<u>36,043,105.12</u>	<u>27,850,077.02</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,193,028.10</u>

PART I-LINE 20-OTHER CHANGES IN NET ASSETS OR FUND BALANCES

DESCRIPTION	AMOUNTS
Net unrealized loss on investments	(8,359,765.00)

STATEMENT 2

GALLAUDET UNIVERSITY

EIN: 53-0199507

TAX YEAR ENDED SEPTEMBER 30, 1998

FORM 990

STATEMENT 3

PART II-LINE 23-SPECIFIC ASSISTANCE TO INDIVID

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
STIPENDS	38,210
STIPENDS-TAXABLE	503,092
UNDERGRADUATE GRANTS-IN-AID	991,350
MSSD STUDENT AID	1,650
SCHOLARSHIPS & AWARDS	2,585,502
TUITION & FEES (GRANTS ONLY)	<u>227,772</u>
TOTAL	<u>4,347,576</u>

STATEMENT 3

GALLAUDET UNIVERSITY

EIN: 53-0199507

TAX YEAR ENDED SEPTEMBER 30, 1998

FORM 990

STATEMENT 4

PART II-LINE 42-DEPRECIATION, DEPLETION, ETC
 PART IV-LINE 57B-ACCUMULATED DEPRECIATION

NAME	ACQ'D DATE	DEP MET	COST AS OF 9/30/97	ADD'L COST INC/(DECR) 9/30/98	COST AS OF 9/30/98	ACCUM DEPR FY'97	DEPR EXP FY'98	ACCUM DEPR FY'98
Buildings	1868-1984	S/L	161,929,114	1,220,881	163,149,795	54,045,179	2,368,507	56,413,686
Equipment	88/PRIOR-92	S/L	31,360,559	(233,705)	31,126,854	25,770,818	2,131,915	27,902,733
Outside Improvements	68/PRIOR-92	S/L	15,606,408	2,597,301	18,203,709	7,645,533	754,911	8,400,444
Library Books	80/PRIOR-92	S/L	1,004,041	114,107	1,118,148	680,855	84,569	765,424
Total			209,900,122	3,698,384	213,598,506	88,142,385	5,339,902	93,492,287
Land			3,760,619	(2,417,500)	1,343,119			
Total			213,660,741		214,941,625			

Depreciation is computed on a straight-line basis over the estimated useful lives of the assets as follows.

Assets	Life (in Years)
Buildings	30-60
Equipment	5
Outside Improvements	20
Library Books	10

STATEMENT 4

GALLAUDET UNIVERSITY**EIN: 53-0199507****TAX YEAR ENDED SEPTEMBER 30, 1998****FORM 990****STATEMENT 5****PART II-LINE 43F-OTHER EXPENSES**

<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>PROGRAM SERVICE</u>	<u>MANAGEMENT GENERAL</u>	<u>FUND- RAISING</u>
Academic Research Adm. Consult.	517,406	388,055	123,591	5,760
Photocopying Services	111,307	72,350	36,263	2,694
Furniture & Equipment	5,200,690	3,380,449	1,815,841	4,400
Entertainment, Reception	526,229	342,049	167,517	16,663
Maintenance Contracts	499,702	324,806	171,272	3,624
Repairs	372,033	--	370,902	1,131
Service Contracts	5,415,870	5,359,489	54,925	1,456
Miscellaneous Services	231,035	158,151	62,531	10,353
Professional fees	324,417	210,871	113,546	--
Special projects	451,964	293,777	158,187	--
Campus Services	1,724,604	1,120,993	600,740	2,871
Bad Debt Expenses	402,274	402,274	--	--
Plant Renovations	2,407,079	2,407,079	--	--
Perkins Loan Expenses	13,095	13,095	--	--
Furniture & Equipment	2,319,495	2,319,495	--	--
Interdepartmental credits	(3,854,442)	(3,853,807)	0	(635)
TOTALS	16,662,758	12,939,126	3,675,315	48,317

STATEMENT 5

GALLAUDET UNIVERSITY

EIN: 53-0199507

TAX YEAR ENDED SEPTEMBER 30, 1998

FORM 990

STATEMENT 6

PART III-STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

A. Instruction and Academic Support

Gallaudet University provides Education Instruction to approximately 1,400 deaf and hard of hearing individuals at the undergraduate level. Approximately 600 students are enrolled in graduate programs. Model Secondary School for the Deaf has approximately 210 Deaf/HH students and Kendall Demonstration Elementary School has approximately 120 students.

B. Research

Gallaudet's research activities are focused on improving communication between deaf persons and the hearing population: research in different methods of communication: and designing and evaluating devices in the area of hearing & speech communication. Gallaudet also conducts demographic studies and assessments tests.

C. Public Services

Public Service activities extends educational opportunities to deaf adults: improve the quality of seVICES provided to the deaf through training professionals: conducting a variety of summer programs on the Gallaudet campus; and through Extention Programs at other schools.

D. Student Services

Consists of Counseling and Placement, Financial Aid, Health Services, Tutoring, and other student activities at Gallaudet University, serving approximately 2,000 students. Model Secondary School for the Deaf Residential School provides food service, activities, counseling, etc., to 210 students. Kendall Demonstration Elementary School provides food service and activities to approximately 120 students.

STATEMENT 6

GALLAUDET UNIVERSITY

EIN: 53-0199507

TAX YEAR ENDED SEPTEMBER 30, 1998

FORM 990

STATEMENT 7

PART IV-LINE 51A-OTHER NOTES AND LOANS RECEIVABLE

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
SCHOLARSHIP LOANS	1,013,972
NOTE RECEIVABLE-NWC PROPERTY	2,900,000
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(206,011)
TOTAL	<u>3,707,961</u>

STATEMENT 7

GALLAUDET UNIVERSITY

EIN: 53-0199507

TAX YEAR ENDED SEPTEMBER 30, 1998

FORM 990

STATEMENT 8

PART IV-LINE 54-INVESTMENTS/SECURITIES

<u>DESCRIPTION</u>	<u>AMOUNTS</u>
<u>LONG-TERM INVESTMENTS</u>	
MONEY MARKET FUNDS	13,621,476
DEBT SECURITIES	30,520,954
EQUITY SECURITIES	61,572,123
REAL ESTATE AND VENTURE CAPITAL PARTNERSHIPS	5,370,859
TOTAL	<u>111,085,412</u>

STATEMENT 8

GALLAUDET UNIVERSITY

EIN: 53-0199507

TAX YEAR ENDED SEPTEMBER 30, 1997

FORM 990, SCHEDULE A

STATEMENT A

PART III-LINE 4

Gallaudet University makes every effort to provide financial aid to qualified students who are able to demonstrate their need for assistance to continue their education at the post-secondary level.

STATEMENT A

GALLAUDET UNIVERSITY

EIN: 53-0199507

TAX YEAR ENDED SEPTEMBER 30, 1998

FORM 990, SCHEDULE A

STATEMENT B

PART V-LINE 34A

Gallaudet University receives student financial assistance from the U.S. Department of Education, Office of Post Secondary Education. Assistance programs are as follows:

Federal Pell Grant Program

Federal Supplemental Educational Opportunity Grant Program

Federal Work Study Program

Perkins Loan Program

STATEMENT B

**Application for Extension of Time To File
 Certain Excise, Income, Information, and Other Returns**

▶ File a separate application for each return.

OMB No. 1545-0148
 Expires: 10-31-92

Please type or print. File the original and one copy by the due date for filing your return. (See instructions on back.)	Name <u>Gallaudet University</u> <u>Edward Artis</u>	Employer identification number <u>53-0199507</u>
	Number and street (or P.O. Box number if mail is not delivered to street address) <u>Office of the Controller</u> <u>800 Florida Avenue, NE</u>	
	City or town, state, and ZIP code <u>Washington, DC 20002</u>	

Note: Taxpayers who file a corporation income tax return, including Forms 990-C, 990-T, and 1120S, must use Form 7004 to request an extension of time to file.

Partnerships, REMICs, and trusts (except those that file Form 990-T) must use Form 8736 to request an extension of time to file.

1 An extension of time until May 14, 1999 is requested in which to file (check only one):

<input type="checkbox"/> Form 706GS (D)	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 3520-A	<input type="checkbox"/> Form 8612
<input type="checkbox"/> Form 706GS (T)	<input type="checkbox"/> Form 990-T (401(a) or 408(a) trust)	<input type="checkbox"/> Form 1042	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8613
<input checked="" type="checkbox"/> Form 990 or 990EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 1042S	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8725
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 1041 (estate)	<input type="checkbox"/> Form 1120-ND (4951 taxes)	<input type="checkbox"/> Form 6069	<input type="checkbox"/> Form 8804

If organization does not have an office or place of business in the United States, check this box PA

2a For calendar year 1997, or other tax year beginning October 1, 1997 and ending September 30, 1998

b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? Yes No

4 State in detail why you need the extension. Our year-end audit report should be finalized later this month.

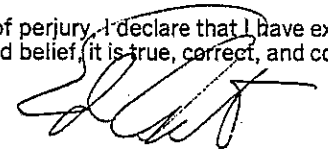
5a If this form is for Form 706GS(D), 706GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, or 8804 enter the tentative tax. (see instructions) . . . \$ _____

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804 enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. (see instructions) . . . \$ _____

c Balance due (subtract line 5b from line 5a). Include your payment with this form, or deposit with FTD Coupon if required. (see instructions) . . . \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ▶  Date ▶ February 1, 1999

File original and one copy. IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

We **HAVE** approved your application. (Please attach this form to your return.)

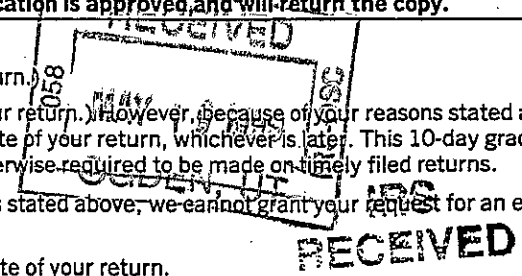
We **HAVE NOT** approved your application. (Please attach this form to your return.) However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of your return, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

We **HAVE NOT** approved your application. After considering your reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

We cannot consider your application because it was filed after the due date of your return.

Other _____

FFR 0 5 1999



Date _____ By: 26 ESC PHILA PA

If the copy of this form is to be returned to an address other than that shown above, please enter the address where the copy should be sent.

Please Type or Print	Name
	Number and street (or P.O. Box number if mail is not delivered to street address)
	City or town, state, and ZIP code