

**Short Form**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements

**2005**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2005 calendar year, or tax year beginning** , 2005, and ending , 20

<b>B</b> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions.	<b>C Name of organization</b> FOUNDATION FOR HEALTH CHOICE		<b>D Employer identification number</b> 32-0048348
		Number and street (or P O box, if mail is not delivered to street address) Room/suite 777K SCHWAB ROAD	<b>E Telephone number</b> 267-498-0071	
		City or town, state or country, and ZIP + 4 HATFIELD, PA 19440		<b>F Group Exemption Number</b> . . . ▶ N/A

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

**G Accounting method**  Cash  Accrual  
Other (specify) ▶

**I Website:** ▶ www.foundationforhealthchoice.org

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

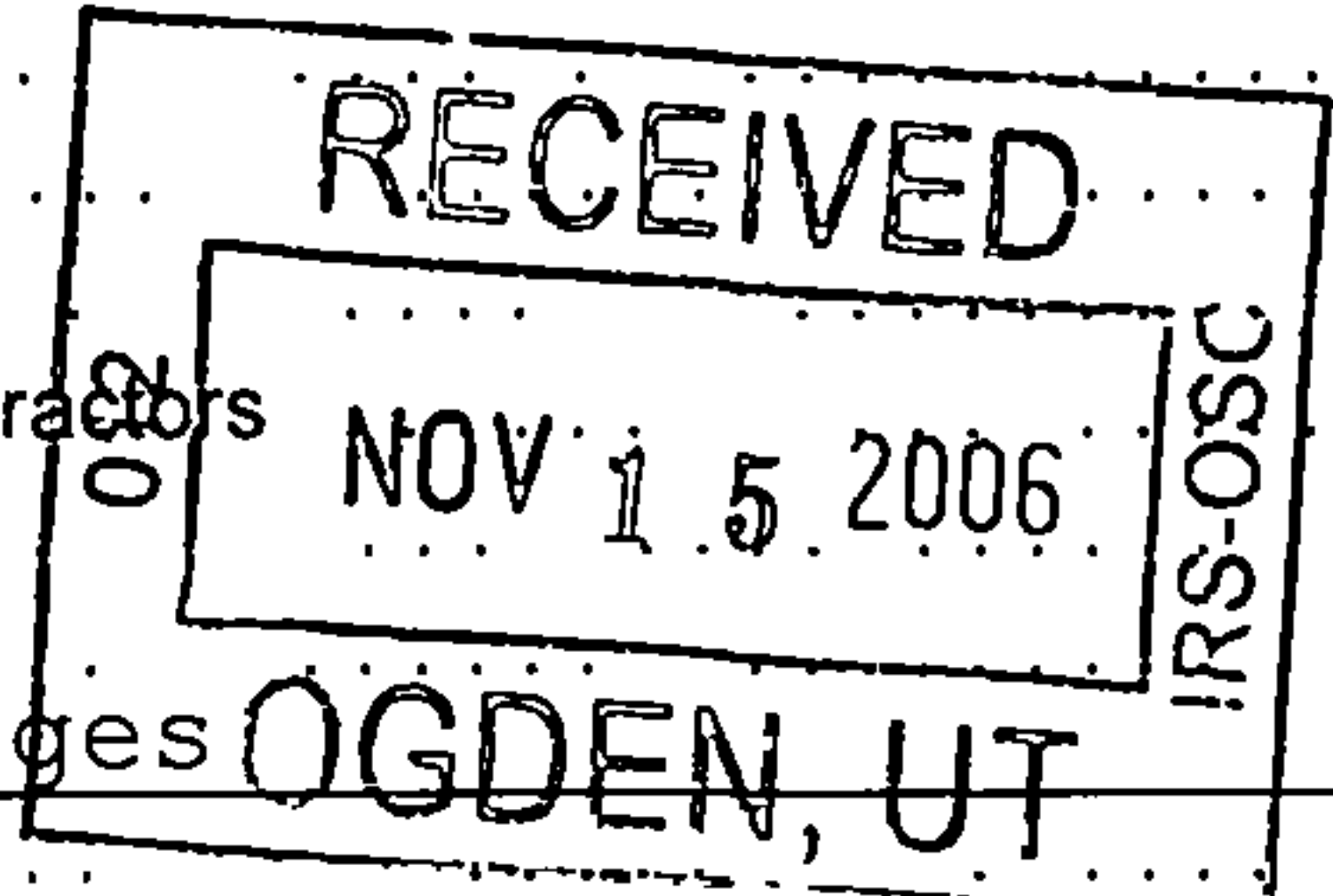
**H Check** ▶  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**K Check** ▶  if the organization's gross receipts are normally not more than \$25,000 The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return **Some states require a complete return.**

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 38 of the instructions)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	41,795
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	121
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	0
	6	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
6b	Less: direct expenses other than fundraising expenses	6b		
6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c	0	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	0	
8	Other revenue (describe ▶ )	8		
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	41,916	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	25,000
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ <u>Credit Card Charges</u> )	16	551
17	<b>Total expenses</b> (add lines 10 through 16)	17	25,551	
18	Excess or (deficit) for the year (line 9 less line 17)	18	16,365	
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	2,351	
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year (combine lines 18 through 20)	21	18,716	



**Part II Balance Sheets**—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ

(See page 41 of the instructions.)		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	8,351	22 49,716
23	Land and buildings		23
24	Other assets (describe ▶ )		24
25	<b>Total assets</b>	8,351	25 49,716
26	<b>Total liabilities</b> (describe ▶ <u>Loan Payable</u> )	6,000	26 31,000
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	2,351	27 18,716

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

SCANNED DEC 05 2006

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<b>Part III Statement of Program Service Accomplishments</b> (See page 42 of the instructions.)		<b>Expenses</b> (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? <u>Protect health care choice</u>			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
<b>28</b>	<u>Primary purpose is protecting freedom of health care choice for all Americans. In 2005 litigation to protect health care educators' freedom of expression was successful.</u>		
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	25,000
<b>29</b>	_____		
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	
<b>30</b>	_____		
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b>	Other program services (attach schedule) _____		
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32</b>	<b>Total program service expenses</b> (add lines 28a through 31a) _____	<b>32</b>	25,000

**Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See page 42 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Tedd Koren PO Box 665 Gwynedd Valley, PA 19437	President	0	0	0
James Turner 1400 16th St NW Washington, DC 20036	Vice-President	0	0	0
Betsy Lehrfeld 1400 16th St NW Washington, DC 20036	Secretary	0	0	0
Beth Koren PO Box 665 Gwynedd Valley, PA 19437	Treasurer	0	0	0

**Part V Other Information** (Note the attachment requirement in General Instruction V, page 14)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
<b>34</b> Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year?		
<b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions		
<b>b</b> Did the organization file Form 1120-POL for this year?		X
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	X	
<b>b</b> If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved		
	<b>38b</b>	31,000
<b>39</b> 501(c)(7) organizations Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9	<b>39a</b>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities	<b>39b</b>	
<b>40a</b> 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 _____; section 4912 _____, section 4955 _____		
<b>b</b> 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation.	<b>40b</b>	X
<b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
<b>d</b> Enter amount of tax on line 40c reimbursed by the organization		

**Part V Other Information** (Note the attachment requirement in General Instruction V, page 14.) (Continued)

**41** List the states with which a copy of this return is filed ▶ PA

**42a** The books are in care of ▶ Tedd Koren Telephone no ▶ 267-498-0071  
 Located at ▶ 777K Schwab Road Hatfield, PA ZIP + 4 ▶ 19440

**b** At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

	Yes	No
<b>42b</b>		X
<b>42c</b>		X

If "Yes," enter the name of the foreign country: ▶ \_\_\_\_\_

See the instructions for exceptions and filing requirements for Form TDF 90-22.1

**c** At any time during the calendar year, did the organization maintain an office outside of the U S ?

If "Yes," enter the name of the foreign country: ▶ \_\_\_\_\_

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041— Check here  and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

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

**Please Sign Here**

Signature of officer: Tedd Koren Date: 11/8/06

Type or print name and title: Tedd Koren, President

**Paid Preparer's Use Only**

Preparer's signature: [Signature] Date: 11/8/06 Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP + 4: Rosenfelt, Siegel & Goldberg EIN: 23-2534021

Preparer's SSN or PTIN (See Gen Inst W): 000077939 Phone no: 610-667-2060



**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**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

OMB No 1545-0047

**2005**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information—(See separate instructions.)**

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

Name of the organization FOUNDATION FOR HEALTH CHOICE	Employer identification number 32-0048348
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**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

**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")

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

**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 of the instructions )

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

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

		Yes	No
<b>1</b>	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)		X
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.			
<b>2</b>	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)		
<b>a</b>	Sale, exchange, or leasing of property?		X
<b>b</b>	Lending of money or other extension of credit?		X
<b>c</b>	Furnishing of goods, services, or facilities?		X
<b>d</b>	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
<b>e</b>	Transfer of any part of its income or assets?		X
<b>3a</b>	Do you make grants for scholarships, fellowships, student loans, etc? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)		X
<b>b</b>	Do you have a section 403(b) annuity plan for your employees?		X
<b>c</b>	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		X
<b>4a</b>	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
<b>b</b>	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions.)

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

- 5**  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6**  A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 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)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization ▶  Type 1  Type 2  Type 3

Provide the following information about the supported organizations (See page 6 of the instructions.)

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

- 14**  An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants See line 28 )	7,836	0	0	0	7,836
<b>16</b> Membership fees received					0
<b>17</b> 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					0
<b>18</b> 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	530	0	0	0	530
<b>19</b> Net income from unrelated business activities not included in line 18					0
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
<b>21</b> 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
<b>22</b> Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					0
<b>23</b> Total of lines 15 through 22	8,366	0	0	0	8,366
<b>24</b> Line 23 minus line 17	8,366	0	0	0	8,366
<b>25</b> Enter 1% of line 23	84	0	0	0	

<b>26 Organizations described on lines 10 or 11:</b>	<b>a</b> Enter 2% of amount in column (e), line 24	▶	<b>26a</b>	
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts		▶	<b>26b</b>	
<b>c</b> Total support for section 509(a)(1) test Enter line 24, column (e)		▶	<b>26c</b>	
<b>d</b> Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____		▶	<b>26d</b>	
<b>e</b> Public support (line 26c minus line 26d total)		▶	<b>26e</b>	
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))		▶	<b>26f</b>	%

**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

(2004) \_\_\_\_\_ 0 (2003) \_\_\_\_\_ 0 (2002) \_\_\_\_\_ 0 (2001) \_\_\_\_\_ 0

**b** For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year

(2004) \_\_\_\_\_ 0 (2003) \_\_\_\_\_ 0 (2002) \_\_\_\_\_ 0 (2001) \_\_\_\_\_ 0

<b>c</b> Add Amounts from column (e) for lines 15 <u>7,836</u> 16 <u>0</u> 17 <u>0</u> 20 <u>0</u> 21 <u>0</u>	▶	<b>27c</b>	7,836
<b>d</b> Add Line 27a total <u>0</u> and line 27b total <u>0</u>	▶	<b>27d</b>	0
<b>e</b> Public support (line 27c total minus line 27d total)	▶	<b>27e</b>	7,836
<b>f</b> Total support for section 509(a)(2) test Enter amount from line 23, column (e)	▶	<b>27f</b>	8,366
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	<b>27g</b>	93.66%
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶	<b>27h</b>	6.34%

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15.



Foundation for Health Choice  
Form 990-EZ  
2005

Page 2, Line 38b.

<b>Lender's Name and Title</b>	<b>Original Amount</b>	<b>Balance Due</b>	<b>Date of Note</b>	<b>Maturity Date</b>	<b>Terms</b>	<b>Interest Rate</b>	<b>Security</b>	<b>Purpose</b>
Tedd Koren, President	6,000	6,000	12/31/2004	12/31/2006	Demand	AFR	None	To fund legal fees
Tedd Koren, President	<u>25,000</u>	<u>25,000</u>	10/7/2005	12/31/2006	Demand	AFR	None	To fund legal fees
Totals	31,000	31,000						



- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box . . .  **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.**

Type or print  File by the extended due date for filing the return See instructions	Name of Exempt Organization FOUNDATION FOR HEALTH CHOICE	Employer identification number 32-0048348
	Number, street, and room or suite no. If a P O box, see instructions 777K SCHWAB ROAD	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions HATFIELD, PA 19440	

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

- Form 990
- Form 990-BL
- Form 990-EZ
- Form 990-PF
- Form 990-T (sec. 401(a) or 408(a) trust)
- Form 990-T (trust other than above)
- Form 1041-A
- Form 4720
- Form 5227
- Form 6069
- Form 8870

**STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of **TEDD KOREN**  
Telephone No. **267-498-0071** FAX No. **610-667-5281**
- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the **whole** group, check this box . If it is for **part** of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 11/15, 2006
- 5 For calendar year 05, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.
- 6 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- 7 State in detail why you need the extension THIRD PARTY INFORMATION NEEDED TO FILE COMPLETE RETURN HAS NOT YET BEEN RECEIVED.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	\$ _____
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any nonrefundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	\$ _____
c <b>Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions.	\$ 0.00

**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 [Signature] Title CPA Date 8/8/06

**Notice to Applicant—To Be Completed by the IRS**

- We have approved this application. Please attach this form to the organization's return
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested
- Other \_\_\_\_\_

Director \_\_\_\_\_ By \_\_\_\_\_ Date \_\_\_\_\_

**Alternate Mailing Address** — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print	Name ROSENFELT, SIEGEL & GOLDBERG
	Number and street (include suite, room, or apt. no.) or a P.O. box number 33 ROCK HILL ROAD SUITE 300
	City or town, province or state, and country (including postal or ZIP code) BALA CYNWYD, PA 19004

**EXTENSION APPROVED**  
**AUG 22 2006**  
FIELD DIRECTOR,  
SUBMISSION PROCESSING, OGDEN