

**Application for Recognition of Exemption  
 Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056  
 If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.  
**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Part I Identification of Applicant**

<b>1a</b> Full name of organization (as shown in organizing document) Bridge Publications, Inc.		<b>2</b> Employer identification number (If none, see instructions.) 95 3583700	
<b>1b</b> c/o Name (if applicable)		<b>3</b> Name and telephone number of person to be contacted if additional information is needed Thomas C. Spring (202) 588-8488	
<b>1c</b> Address (number, street, and room or suite no.) 4751 Fountain Avenue		<b>4</b> Month the annual accounting period ends December 31	
<b>1d</b> City or town, state, and ZIP code Los Angeles, Calif. 90029		<b>7</b> Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)	
<b>5</b> Date incorporated or formed February 2, 1981	<b>6</b> Activity codes (See instructions.) 004 008		
<b>8</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>			
<b>9</b> Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <span style="float: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>			
Forms 1120 for 1981-1991 with the Fresno Service Center.			

**10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.**

- a  **Corporation**— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws. Exhibits A - D.
- b  **Trust**— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c  **Association**— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here

*[Handwritten Signature]*  
 (Signature)

President

(Title or authority of signer)

8/18/93

(Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

**Part II** Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See pages 2A - 2F.

- 2 What are or will be the organization's sources of financial support? List in order of size.

Sales of Scientology Scripture.  
Sales of fictional works by L. Ron Hubbard.  
Investment Income

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

See pages 2F and 2G.

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**Part II, Question 1, Narrative Description of Activities**

Bridge Publications, Inc. ("Bridge") was incorporated as a California corporation on February 2, 1981 to serve as the publisher of the Scientology Scripture in the United States and Canada. Its primary activities are to disseminate and proselytize the religion of Scientology by publishing and distributing the Scientology Scripture to Scientology churches and missions and their related organizations and distributing introductory Scriptural texts to the general public through commercial retailers.

Although initially organized as a for-profit corporation, Bridge has operated exclusively for religious purposes at all times from 1981 to the present. Bridge memorialized this practice in 1988 by amending its bylaws to adopt provisions that comport with the organizational test of section 501(c)(3) of the Internal Revenue Code and that prohibit Bridge from operating for the benefit of private interests. (Exhibit B.)

Prior to filing this application, Bridge amended its articles of incorporation in order to convert to a California nonprofit religious membership corporation. The restated articles of incorporation and new bylaws that Bridge adopted fully comport with all requirements of section 501(c)(3)'s organizational test. (Exhibits C and D.) As provided by Article Six of Bridge's articles of incorporation, CSI is its sole member.

Before Bridge's conversion to a nonprofit corporation, the shares of all of its stock were held at all times either by Church of Scientology of California or in trust for the Scientology religion. Since 1986 the shares of Bridge's stock have been owned by International Publications Trust, a religious trust organized exclusively for Scientology religious purposes and in accordance with section 501(c)(3). Bridge has never paid dividends or any form of profits to any shareholder or other organization or individual.

Bridge's activities are described in detail below. Detailed information concerning the organizational structure, religious activities and financial affairs of the Scientology ecclesiastical hierarchy and related organizations is contained in the administrative record of the exemption determination proceeding for Church of Scientology International ("CSI"), the Mother Church of the Scientology religion.

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Part II, Question 1, Narrative Description of Activities

Scientology Scripture;

Scientology is a religion based upon the research, writings and recorded lectures of its founder, L. Ron Hubbard, which collectively constitute the Scripture of the religion. The Scientology Scriptures are the sole source of all the doctrines, tenets, sacraments, rituals and policies of the Scientology faith. They encompass more than 500,000 pages of writings, nearly 3,000 taped lectures and over 100 films.

Scientology is an exact faith, and a fundamental doctrine of the religion is that its religious services must be orthodox. It holds that spiritual salvation can be attained if, and only if, the path to salvation outlined in Scientology Scripture is followed without deviation. Scientology doctrine also holds that distribution of Mr. Hubbard's religious writings to the public is the most effective method of proselytizing the religion and attracting new parishioners.

Thus the Scientology Scriptures are the heart of the religion and the books and materials that Bridge publishes form the basis for Scientology religious practice. Individual churches and missions of Scientology maintain bookstores where their parishioners can obtain copies of the Scriptures.

CSI's Supervision of Scientology Publishing Activities;

As the Mother Church of the Scientology faith, CSI is responsible for ensuring the availability of the Scriptures world-wide. CSI fulfills this duty through an international network of publishing organizations operated exclusively in furtherance of Scientology religious purposes. The two primary organizations in this network are Bridge, which publishes and distributes the Scriptures in the United States and Canada, and New Era Publications International ApS ("NEP") and its subsidiaries, which publish and distribute the Scriptures in other countries. It is anticipated that in the future the areas Bridge will serve will expand to include all countries in North, Central and South America.

CSI supervises and works closely with Bridge to ensure its activities conform with Scientology ecclesiastical policy and forward and accomplish the purposes and goals of the religion. One of the members of CSI's Watchdog Committee, its highest ecclesiastical body, is directly responsible for ensuring that the

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Part II, Question 1, Narrative Description of Activities

Church's international publications network (including Bridge) is established and is carrying out its functions and is coordinated with other sectors of the ecclesiastical hierarchy. Other CSI staff personnel responsible for disseminating the Scripture closely supervise Bridge's operations, providing technical assistance, programs, and guidance. Prices for Scriptural materials are approved by CSI in accordance with Scientology ecclesiastical policy. (See response to Part III, Question 11a.)

Copyrights and Licensing Arrangements;

During his lifetime, Mr. Hubbard held copyrights to the Scientology Scriptural materials and licensed the rights to produce and distribute the Scriptures to various organizations. At present, Mr. Hubbard's testamentary trust (the "Trust") holds his copyrights pending distribution of his estate and is receiving reasonable royalties in exchange for licensing the properties. Mr. Hubbard's testamentary plan requires that these properties be transferred to Church of Spiritual Technology ("CST") if it obtains exemption under section 501(c)(3), or to a Scientology organization whose section 501(c)(3) status already is recognized if CST does not obtain exemption. (CST is filing an application for recognition of its exemption under section 501(c)(3) concurrently with this application.) As a result of these limitations on the distribution of Mr. Hubbard's estate, all copyrights and all royalties produced by the copyrights in his estate are irrevocably dedicated to section 501(c)(3) purposes.

At present, the arrangement pursuant to which Bridge and NEP publish Scientology Scriptural material runs from the Trust directly to each of Bridge and NEP. (Copies of the literary agreements from the Trust to Bridge are attached as Exhibits E and F.) The Trust and BPI also have entered into an agreement pertaining to the distribution of Scientology videos on trade lines. (Exhibit G.) The Trust and Bridge have entered into an agreement by which Bridge is licensed the right to use marks relating to the Scientology religion in emblems and insignia, and books and other publications. (Exhibit H.)

Bridge also publishes and distributes fiction works by Mr. Hubbard. Sales of these works constitute a very small portion of Bridge's total sales and normally have not resulted in net profit. This activity directly forwards Bridge's religious purpose of advancing the Scientology religion by making Mr. Hubbard's name

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## Part II, Question 1, Narrative Description of Activities

well-known and creating public interest in his other works, including the Scriptures. Sales of Mr. Hubbard's fictional works in 1991 amounted to approximately 4% of Bridge's total gross revenue and resulted in a net loss. The balance of Bridge's gross revenue was from sales of religious works.

The arrangement for Mr. Hubbard's works of fiction also runs from the Trust directly to Bridge for United States and Canadian publication rights. Agreements relating to Mr. Hubbard's fictional work include a literary agreement for books (Exhibit I) and agreements for fiction cassette tapes. (Exhibit J).

The Trust and BPI also have entered into various miscellaneous agreements pertaining to: the publication and distribution of Mr. Hubbard's biography (Exhibit K); the publication and distribution of photographs of Mr. Hubbard (Exhibit L) ; the manufacture and distribution of two busts of Mr. Hubbard's likeness (Exhibit M); the publication and distribution each year of a calendar bearing photographs taken by Mr. Hubbard (Exhibit N); the publication and distribution of Writers of the Future short story anthologies (Exhibit O) ; artwork used on book covers, in promotion and book illustrations (Exhibit P) ; and recording and merchandizing of Mission Earth music (Exhibit Q).

### Bridge's Activities;

Bridge has a staff of approximately 70 individuals involved in various functions relating to publishing, promoting and distributing Scientology Scriptures and other literary works by Mr. Hubbard.

Bridge staff, working closely with CSI personnel, plan, design and prepare works for publication and then oversee the printing process. (Bridge contracts out the actual printing of books.)

Bridge has several staff who work fulltime in maintaining contact with churches and missions of Scientology throughout the United States to ensure they have the books and materials they need to disseminate the religion and to make them aware of new materials. Other Bridge staff process orders for books and materials that come in, including locating, packaging and mailing the materials ordered. Bridge maintains a large warehouse with an inventory of books and materials to fill such orders.

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## Part II, Question 1, Narrative Description of Activities

Other Bridge staff work closely with commercial bookstores and their suppliers to ensure they carry introductory Scriptural texts such as Dianetics: The Modern Science of Mental Health and Scientology; The Fundamentals of Thought. These staff coordinate their campaigns with CSI's broadscale dissemination activities. In the case of Mr. Hubbard's fictional works, Bridge staff work closely with personnel of Author Services, Inc. ("ASI"), which manages the Trust's financial and literary affairs and supervises use of its literary properties.

L. Ron Hubbard also authored a body of work on education, drug rehabilitation and morality that Bridge publishes. These materials are used and distributed by Association for Better Living and Education ("ABLE") and the various social-betterment organizations that ABLE supervises. Basically, ABLE purchases the publications from Bridge and then distributes them to its related social-betterment organizations. These organizations in turn either utilize the publications in their own charitable and educational programs or provide them to other organizations and individuals. (ABLE has filed an application for recognition of its tax exempt status under section 501(c)(3) concurrently with this application.) Detailed information concerning the activities of ABLE and the social-betterment organizations is contained in CSI's administrative record.

Bridge staff personnel also carry out all of the executive and administrative functions necessary to operate the organization as well as the support functions of personnel, treasury, communications and the care and welfare of Bridge staff. The highest ecclesiastical position at Bridge is its Commanding Officer who together with her deputies and other top executives form its executive council, the highest ecclesiastical body in the organization. Beneath the executive council is an advisory council, comprised of the heads of each of Bridge's divisions. These two bodies, subject to ecclesiastical management advice and direction from CSI, direct the day-to-day and week-to-week activities of Bridge.

### Bridge's Staff Personnel

Bridge is a "Sea Org" organization, which means its staff members belong to the Scientology religious order, the Sea Organization (or the "Sea Org"). To become members of the Sea Org, Bridge's staff members must pledge the next billion years of their existence to the Scientology religion.

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Part II, Question 1, Narrative Description of Activities

As a general matter, staff of Sea Org organizations live and work in a manner befitting their fundamental and total commitment to the Scientology faith. They live communally in church-provided berthing and eat communally in a church-provided dining room. They are required to live on church premises, so they can live free of the distractions of the secular world and be ready to attend to their religious duties at any time during the day or night.

Sea Org members are compensated for their ecclesiastical service with a nominal allowance (currently \$50.00 a week) and small bonuses for good performance of their assigned duties, room and board, medical and dental cost (as needed) and child care or school tuition for children. They also may receive commissions from sales of Scientology religious books ranging from 2.5% to 15 percent of the sales price.

Since Bridge is subject to federal minimum wage laws, its staff are compensated at the minimum wage rate rather than the Sea Org nominal allowance. BPI staff members who serve as book sales managers are compensated on the basis of either a very modest commission on books they sell or minimum wage, whichever is higher. Usually the amounts received are not more than minimum wage. All Bridge staff members live and eat in the same communal setting as staff of other Sea Org organizations and pay part of their compensation to Church of Scientology Western United States, (which maintains the complex of buildings where Bridge staff and other Sea Org members are berthed) for their food and berthing and other expenses. In the future, Bridge staff may be compensated in the same manner as other Sea Org members provided this is approved by the Labor Department.

Part II, Question 3, Fundraising Program

Bridge works closely with CSI staff personnel who design, plan and carry out broadscale dissemination activities for the Scientology religion, which includes television, radio and print media campaigns to disseminate books by L. Ron Hubbard to the public. Bridge staff travel to book fairs and exhibitions and maintain regular contact with publishers of trade publications, such as Publisher's Weekly, to promote Mr. Hubbard's literary works. (Copies of two issues of Publisher's Weekly with an acknowledgement and advertisements for Bridge and Mr. Hubbard's works are attached as Exhibit R.) Bridge disseminates fliers and brochures to churches of Scientology to encourage them to purchase books and materials. (Representative copies of such fliers and

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Part II, Question 3, Fundraising Program

brochures are attached as Exhibits S and T.) Bridge also sends fliers and brochures to trade outlets promoting Mr. Hubbard's works. (Representative copies of such materials are attached as Exhibit U.)

**Part II** Activities and Operational Information (Continued)

**4** Give the following information about the organization's governing body:

**a** Names, addresses, and titles of officers, directors, trustees, etc.

**b** Annual Compensation

See page 3A

See page 3B

**c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?

Yes  No

If "Yes," name those persons and explain the basis of their selection or appointment.

**d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.)

Yes  No

If "Yes," explain.

**5** Does the organization control or is it controlled by any other organization?

Yes  No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

Yes  No

If either of these questions is answered "Yes," explain.

See response to Part II Question 1, Page 3B attached, and response to Sch D.

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

Yes  No

If "Yes," explain fully and identify the other organizations involved.

**7** Is the organization financially accountable to any other organization?

Yes  No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

See page 3B

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Page 3A

**Part II, Question 4, Officers, Directors and Trustees**

Bridge has no trustees. Its directors are appointed by CSI and they in turn elect the officers. (See Bylaws, Exhibit D.)

DIRECTORS

Lis Astrupgaard  
4751 Fountain Ave.  
Los Angeles, California 90029

Marilyn Pisani  
4751 Fountain Ave.  
Los Angeles, California 90029

John Goodwin  
4751 Fountain Ave.  
Los Angeles, California 90029

Teresa Winther  
4751 Fountain Ave.  
Los Angeles, California 90029

Ann Arnow  
4751 Fountain Ave.  
Los Angeles, California 90029

OFFICERS

Lis Astrupgaard - President  
4751 Fountain Ave.  
Los Angeles, California 90029

Ann Arnow - Vice President  
4751 Fountain Ave.  
Los Angeles, California 90029

Marilyn Pisani - Secretary  
4751 Fountain Ave.  
Los Angeles, California 90029

John Goodwin - Treasurer  
4751 Fountain Ave.  
Los Angeles, California 90029

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**Part II/ Question 4, Officers, Directors and Trustees**

The officers and directors of Bridge are not compensated for their services as such. Each of the officers and directors holds a staff position at Bridge and receives compensation for his or her staff service as discussed in the response to Part II, Question 1. The amounts are listed in the response to Part IV, at Line 17.

**Part II, Question 5, Relationship with Other Organizations**

Bridge's relationship with CSI, International Publications Trust, Author Services, Inc., Mr. Hubbard's testamentary trust, NEP, ABLE, the social-betterment organizations and churches of Scientology generally, is included in the response to Part II, Question 1; more detailed information on the structure, activities and relationships of these organizations and of the churches of Scientology and related organizations in the Scientology ecclesiastical hierarchy is included in CSI's administrative record.

In addition to the above, Bridge leases its premises from Building Management Services ("EMS"), a California nonprofit corporation that holds title to buildings used by churches of Scientology and related organizations. (See response to Part II, Question 9.)

**Part II, Question 7, Financial Accountability**

While Bridge is responsible for and manages its own finances, it recognizes the ecclesiastical authority of CSI with respect to financial matters that affect the religion. Consequently, Bridge presents proposals to CSI's reserves committee for its approval for expenditure from its reserve accounts. Bridge also provides CSI weekly reports as to its financial affairs as well as its other activities. A representative copy of such financial reports is included in CSI's administrative record.

**Part II** Activities and Operational Information (Continued)

**8** What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status; what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A." Office furniture and equipment, an inventory of books and materials, rights to use Scientology religious works and marks, and leasehold improvements.

**9a** Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?  Yes  No  
**b** Is the organization a party to any leases?  Yes  No  
 If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

Bridge leases its office space from BMS, (see response to Part II, Question 5). It leases its warehouses from Erwin and Essie Appel Trust and Nathan Smooke. Exhibits V, W and X.

**10** Is the organization a membership organization?  Yes  No  
 If "Yes," complete the following:  
**a** Describe the organization's membership requirements, and attach a schedule of membership fees and dues.  
**b** Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

**c** What benefits do (or will) your members receive in exchange for their payment of dues?

**11a** If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them?  N/A  Yes  No  
 If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

See Page 4A

**b** Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals?  N/A  Yes  No  
 If "Yes," explain how the recipients or beneficiaries are or will be selected.

But see Page 4A.

**12** Does or will the organization attempt to influence legislation?  Yes  No  
 If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

**13** Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?  Yes  No  
 If "Yes," explain fully.

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**Part II, Questions 11a, Determination of Charges**

All prices for religious books and materials published by Bridge are set pursuant to Church of Scientology policy and must undergo extensive review by and be approved by CSI.

CSI's policy for setting prices includes the criterion that all amounts must be set to enable churches of Scientology to provide the Scriptures and other materials of the religion in a way that everyone eventually can achieve spiritual salvation. CSI accomplishes this policy by requiring all pricing proposals to undergo extensive review by the executives of the ecclesiastical hierarchy who are involved in the production, dissemination or delivery of the publication or material involved. This extensive review is ecclesiastically mandated to ensure each proposal meets the following criteria.

First, the price must be affordable to a broad segment of the general public. Second, the amount must enable Bridge to recover the costs of production or delivery of the materials. Third, the amount must be sufficient to enable Bridge to remain operational so it can continue performing its religious functions, replenish stocks if necessary, and expand so it can provide for ever growing church of Scientology congregations.

While CSI employed different methods to implement this policy over the years, the basic principles and review procedures have remained unchanged.

Prices for fiction are set to be commensurate with similar works.

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed?  Yes  No  
If you answer "Yes," do not answer questions 2 through 6.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

**Exceptions**—You are not required to file an exemption application within 15 months if the organization:

- (a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;
- (b) Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or,
- (c) Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? N/A  
 Yes  No

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the instructions before completing this item.)

N/A

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed? N/A  
 Yes  No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application. N/A

**Part III** Technical Requirements (Continued)

- 7 Is the organization a private foundation?
- Yes (Answer question 8.)
- No (Answer question 9 and proceed as instructed.)

- 8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?
- Yes (Complete Schedule E)
- No N/A

After answering this question, go to Part IV.

- 9 If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |                                                                                                                                                                                                                                                                                                                 |                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| (a) <input type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A).                                                                                                                                                                                     | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                             |
| (b) <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B).                                                                                                                                                                                                                                            | Sections 509(a)(1)<br>and 170(b)(1)(A)(ii)                            |
| (c) <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a<br>medical research organization operated in conjunction with a hospital<br>(MUST COMPLETE SCHEDULE C).                                                                                                         | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                           |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(c)(1).                                                                                                                                                                                                                             | Sections 509(a)(1)<br>and 170(b)(1)(A)(v)                             |
| (e) <input checked="" type="checkbox"/> As being operated solely for the benefit of, or in connection with, one<br>or more of the organizations described in (a) through (d), (g), (h), or (i)<br>(MUST COMPLETE SCHEDULE D).                                                                                   | Section 509(a)(3)                                                     |
| (f) <input type="checkbox"/> As being organized and operated exclusively for testing for public<br>safety.                                                                                                                                                                                                      | Section 509(a)(4)                                                     |
| (g) <input type="checkbox"/> As being operated for the benefit of a college or university that is<br>owned or operated by a governmental unit.                                                                                                                                                                  | Sections 509(a)(1)<br>and 170(b)(1)(A)(iv)                            |
| (h) <input type="checkbox"/> As receiving a substantial part of its support in the form of<br>contributions from publicly supported organizations, from a<br>governmental unit, or from the general public.                                                                                                     | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)                            |
| (i) <input type="checkbox"/> As normally receiving not more than one-third of its support from<br>gross investment income and more than one-third of its support from<br>contributions, membership fees, and gross receipts from activities<br>related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)                                                     |
| (j) <input type="checkbox"/> We are a publicly supported organization but are not sure whether we<br>meet the public support test of block (h) or block (i). We would like the<br>Internal Revenue Service to decide the proper classification.                                                                 | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)<br>or<br>Section 509(a)(2) |

If you checked one of the boxes (a) through (f) in question 9, go to question 14.  
If you checked box (g) in question 9, go to questions 11 and 12.  
If you checked box (h), (i), or (j), go to question 10.

**Part III** Technical Requirements (Continued)

- 10** If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?  
 Yes—Indicate whether you are requesting:  
 A definitive ruling (Answer questions 11 through 14.)  
 An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)  
 No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.

N/A

- 11** If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

N/A

- 12** If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:  
**a** Enter 2% of line 8, column (e) of Part IV-A \_\_\_\_\_  
**b** Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported organization") whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

N/A

- 13** If you are requesting a definitive ruling under section 509(a)(2), check here  and:  
**a** For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person."  
**b** For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

N/A

**14** Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?	X		D
Is the organization an operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		X	I

**Part IV Financial Data BRIDGE PUBLICATIONS, INC.**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. **If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.**

**A. - Statement of Revenue and Expenses**

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From JAN to DEUgi	(b) 19 90	(c) 19 89	(d) 1988	
Gifts, grants, and contributions received (not including unusual)					
Gross investment income (see instructions for definition)	21473	32326	16552	35782	106133
Net income from organization's unrelated business activities not included on line 3	824498	1633477	2461923	1828192	6748090
Tax revenues levied for and either paid to or spent on behalf of the organization					
Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without					
Other income (not including gain or loss from sale of capital assets) (attach schedule)	2229600			676644	2906244
8 Total (add lines 1 through 7)	3075571	1665803	2478475	2540618	9760467
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513	19787953	25591138	22157306	21024208	88560605
10 Total (add lines 8 and 9)	22863524	27256941	24635781	23564826	98321072
11 Gain or loss from sale of capital assets (attach schedule)	-573931	-56900	21335	-14309	-623805
12 Unusual grants					
<b>Revenue</b> Total revenue (add lines 10 through 12)	22289593	27200041	24657116	23550517	97697267
14 Fundraising expenses					
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
16 Disbursements to or for benefit of members (attach schedule)					
17 Compensation of officers, directors, and trustees (attach schedule)	32151	69075	82555	58497	
18 Other salaries and wages	1073744	989176	791152	1144740	
19 Interest	24450	301582	260086	318575	
20 Occupancy (rent, utilities, etc.)	707760	624464	444438	209527	
21 Depreciation and depletion	140688	174563	314854	311320	
22 Other (attach schedule)	20787784	23693512	21532571	23587650	
Total expenses (add lines 14 through 22)	22766577	25852372	23425656	25630309	
<b>Expenses</b> Excess of revenue over expenses (line 13 minus line 23)	-476984	1347669	1231460	-2079792	

**Part IV Financial Data (Continued)** BRIDGE PUBLICATIONS INC.

B. - Balance Sheet (at the end of the period shown)		Current tax year Dm 12/31/91
Assets		
1	Cash	223331
2	Accounts receivable, net	1350408
3	Inventories	13508093
4	Bonds and notes receivable (attach schedule)	
5	Corporate stocks (attach schedule)	
6	Mortgage loans (attach schedule)	
7	Other investments (attach schedule)	
8	Depreciable and depletable assets (attach schedule)	648546
9	Land	
10	Other assets (attach schedule)	839548
11	Total assets (add lines 1 through 10)	16569926
Liabilities		
12	Accounts payable	7336990
13	Contributions, gifts, grants, etc., payable	
14	Mortgages and notes payable (attach schedule)	2087643
15	Other liabilities (attach schedule)	1957260
16	Total liabilities (add lines 12 through 15)	11381893
Fund Balances or Net Assets		
17	Total fund balances or net assets	5188033
		16569926

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation

9

**Schedule D.—Section 509(a)(3) Supporting Organization**

1a Organizations supported by the applicant organization: Name and address of supported organization	b Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?	
Church of Scientology International 6331 Hollywood Blvd. L.A. Calif. 90029	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

c If "No" for any of the organizations listed in 1a, explain.

CSI is a church and therefore is neither a private foundation nor subject to the notice provisions of sections 509 (a) and (b). However CSI has filed a Form 1023 and expects a favorable ruling.

2 Does the organization you support have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)?  Yes  No  
If "Yes," attach: (a) a copy of its ruling or determination letter, and (b) an analysis of its revenue for the current year and the preceding three years. (Provide the financial data using the formats in Part IV-A (lines 1-13) and Part III (questions 11, 12, and 13).)

3 Does your governing document indicate that the majority of your governing board is elected or appointed by the supported organizations?  Yes  No  
If "Yes," skip to question 9.  
If "No," you must answer questions 4 through 9.

4 Does your governing document indicate the common supervision or control that you and the supported organizations share?  Yes  No  
If "Yes," give the article and paragraph numbers. If "No," explain.  
N/A

5 To what extent do the supported organizations have a significant voice in your investment policies, in the making and timing of grants, and in otherwise directing the use of your income or assets?  
N/A

6 Does the mentioning of the supported organizations in your governing instrument make you a trust that the supported organizations can enforce under state law and compel to make an accounting?  Yes  No  
If "Yes," explain.  
N/A

7a What percentage of your income do you pay to each supported organization?  
N/A

b What is the total annual income of each supported organization?  
N/A

c How much do you contribute annually to each supported organization?

**Schedule D.—Section 509(a)(3) Supporting Organization (Continued)**

- 8 To what extent do you conduct activities that would otherwise be carried on by the supported organizations? Explain why these activities would otherwise be carried on by the supported organizations.

N/A

- 9 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)?  Yes  No  
If "Yes," explain.

**Instructions**

For an explanation of the types of organizations defined in section 509(a)(3) as being excluded from the definition of a private foundation, see Publication 557, Chapter 3.

**Line 1.**—List each organization that is supported by your organization and indicate in item 1b if the supported organization has received a letter recognizing exempt status as a section 501(c)(3) public charity as defined in section 509(a)(1) or 509(a)(2).

If you answer "No" in 1b to any of the listed organizations, please explain in 1c.

**Line 3.**—Your governing document may be articles of incorporation, articles of association, constitution, trust indenture, or trust agreement.

**Line 9.**—For a definition of a "disqualified person," see specific instructions for Part II, line 4d, on page 3 of the application's instructions.

### Schedule I.—Successors to "For Profit" Institutions

1 What was the name of the predecessor organization and the nature of its activities?

See pages 2A - 2G

2 Who were the owners or principal stockholders of the predecessor organization? (If more space is needed, attach schedule.)

Name and address	Share or interest
International Publications Trust c/o Whitman & Ransom 11 Waterloo Place, London WC1	100%

3 Describe the business or family relationship between the owners or principal stockholders and principal employees of the predecessor organization and the officers, directors, and principal employees of the applicant organization.

See pages 2A - 2G

4a Attach a copy of the agreement of sale or other contract that sets forth the terms and conditions of sale of the predecessor organization or of its assets to the applicant organization. NA (No sale, merely reorganization).

b Attach an appraisal by an independent qualified expert showing the fair market value at the time of sale of the facilities or property interest sold.

5 Has any property or equipment formerly used by the predecessor organization been rented to the applicant organization or will any such property be rented?  Yes  No  
If "Yes," explain and attach copies of all leases and contracts.

See page 4, Question 9B

6 Is the organization leasing or will it lease or otherwise make available any space or equipment to the owners, principal stockholders, or principal employees of the predecessor organization?  Yes  No  
If "Yes," explain and attach a list of these tenants and a copy of the lease for each such tenant.

7 Were any new operating policies initiated as a result of the transfer of assets from a profit-making organization to a nonprofit organization?  Yes  No  
If "Yes," explain.

BPI has been operated for charitable purposes both before and after its reorganization. The reorganization merely confirms existing operating policies.

#### Additional Information

A "for profit" institution for purposes of this Schedule includes any organization in which a person may have a proprietary or partnership interest, hold corporate stock, or otherwise exercise an ownership interest. The institution need not have operated for the purpose of making a profit.

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Periods Ended December 31, 1988, 1989, 1990 and 1991

Part IV Financial Data - Method of Accounting

The financial statements have been prepared on an accrual basis, under the historical cost convention.

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Periods Ended December 31, 1988, 1989, 1990 and 1991

Part IV Section A Line 4 Net Income from Organization's Business Activities

This reflects our best estimate of gross income from sales of Fiction titles. In these years our accounting system was not organized to segregate sales of Fiction titles or their direct costs.

Bridge Publications Inc.  
Federal I.D. Number 95-3583700  
Form 1023  
Period Ended: 31-Dec-91

Part IV Section A Line 7 Other Income

<u>Type of Income Source</u>	<u>Amount</u>
Accrued Interest due on Customer Deposits Forgiven	2,229,600
	\$ 2,229,600

Bridge Publications Inc.  
Federal I.D. Number 95-3583700  
Form 1023  
Period Ended: 31-Dec-88

Part IV Section A Line 7 Other Income

<u>Type of Income Source</u>	<u>Amount</u>
Contribution towards Research & Development Costs	426,770
Insurance Claim	249,874
	\$ 676,644

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

Asset	To Whom Sold	Ac cumulated		Sale Price	Gain (Loss)
		Cost	Depreciation		
Manufacturing Rights: E-meters	N/A (Agreement terminated)	40,000	13,333		(26,667)
Manufacturing Rights: Learning Accelerator	N/A (Agreement terminated)	30,000	10,000		(20,000)
Reproduction Rights: Course Packs	N/A (Agreement terminated)	15,000	5,000		(10,000)
Reproduction Rights: Recorded Tape	Church of Scientology International	800,000	116,000	160,000	(524,000)
Realized Gain on Foreign Currency Conversion to US \$	Commercial Banks				6,736
					(\$ 573,931)

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
E-meter Manufacturing Equipment	Church of Scientology International	690,443	545,693	100,000	(44,750)
Realized Loss on Foreign Currency Conversion to US \$	Commercial Banks				(12,150)
					(\$ 56,900)

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Sale Price</u>	<u>Gain(Loss)</u>
Realized Gain on Foreign Currency Conversion to US \$	Commercial Banks				21,335
					\$ 21,335

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-88

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

Asset	To Whom Sold	Accumulated Cost Depreciation	Sale Price	Gain(Loss)
Realized Loss on Foreign Currency Conversion to US \$	Commercial Banks			(14,309)
				(\$ 14,309)

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>
* Foster Tompkins	Director	As necessary	4,299
* Mark McKinstry	Director, President	As necessary	9,105
* Cherie Eves	Director, Secretary	As necessary	9,769
Patricia Cifarelli	Director, Treasurer	As necessary	0
* Marilyn Pisani	Director, Assistant Secretary	As necessary	8,978
			\$ 32,151

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers or Directors.

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>	
* Foster Tompkins	Director		As necessary	13,675
* Marilyn Pisani	Director		As necessary	14,240
* Mark McKinstry	Director, President		As necessary	13,968
* Cherie Eves	Director, Secretary		As necessary	14,642
* Patricia Cifarelli	Director, Treasurer		As necessary	12,550
				\$ 69,075

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers or Directors.

Bridge Publications Inc.  
Federal I.D. Number 95-3583700  
Form 1023  
Period Ended: 31-Dec-89

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>	
* Foster Tompkins	Director		As necessary	12,042
* Marilyn Pisani	Director		As necessary	6,772
* Mark McKinstry	Director, President		As necessary	12,100
* John Goodwin	Director, President		As necessary	13,187
* Scott Welch	Director, Vice-President		As necessary	7,595
Roberta Getto	Director, Secretary, Treasurer		As necessary	0
* Carol Monroe	Director, Secretary, Treasurer		As necessary	9,911
* Cherie Eves	Director, Secretary		As necessary	10,489
* Patricia Cifarelli	Director, Treasurer		As necessary	10,459
				<b>\$ 82,555</b>

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers or Directors.

Bridge Publications Inc.  
Federal I.D. Number 95-3583700  
Form 1023  
Period Ended: 31-Dec-88

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>	
Mary Salinas	Director		As necessary	0
* Foster Tompkins	Director, President		As necessary	11,738
* John Goodwin	Director, President		As necessary	13,919
* Scott Welch	Director, Vice-President		As necessary	10,590
* Keith True	Director, Vice-President		As necessary	10,027
* Roberta Getto	Director, Secretary, Treasurer		As necessary	8,928
* Lucy Huff	Director, Secretary, Treasurer		As necessary	3,295
				S 58,497

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers or Directors.

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	51,771
Bank Charges	22,154
Books & Materials Sales Commissions	343,391
City Business Tax	14,161
Cost of Goods Sold	11,986,138
Dissemination	371,977
Employer Payroll Taxes	111,822
Equipment Rental	26,990
Federal Corporate Income Tax	17,000
Insurance	70,472
Legal & Professional Fees	388,267
Licensing Fees	4,375,892
Office & Administration	48,346
Postage & Shipping	1,042,548
Printing & Publications	241,977
Property Tax	6,144
Repairs & Maintenance	18,851
Royalties	710,353
Sales Tax	115
Staff Welfare	30,409
State Corporate Tax	116,533
Telephone	428,776
Travel & Transport	363,697
	<b>\$ 20,787,784</b>

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	93,392
Bad Debts	58,883
Bank Charges	19,622
Books & Materials Sales Commissions	58,070
City Business Tax	11,305
Cost of Goods Sold	12,302,778
Dissemination	289,624
Ecclesiastical Guidance - CSI	124,231
Employer Payroll Taxes	96,058
Equipment Rental	19,566
Federal Corporate Income Tax	45,985
Insurance	36,271
Legal & Professional Fees	476,926
Licensing Fees	5,929,866
Office & Administration	163,953
Postage & Shipping	997,737
Printing & Publications	226,970
Property Tax	21,794
Repairs & Maintenance	10,416
Royalties	1,375,713
Sales Tax	22,340
Staff Enhancement Expenses and Materials	353,260
Staff Welfare	81,685
State Corporate Tax	59,241
Telephone	294,779
Travel & Transport	523,047
	\$ 23,693,512

Bridge Publications Inc.

Federal I.D. Number 95-3583700

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Period Ended: 31-Dec-89

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	107,725
Bad Debts	117,249
Bank Charges	23,406
Books & Materials Sales Commissions	73,073
City Business Tax	8,585
Cost of Goods Sold	10,949,739
Dissemination	919,762
Ecclesiastical Guidance - CSI	14,130
Employer Payroll Taxes	165,631
Equipment Rental	54,246
Federal Corporate Income Tax	907
Insurance	93,259
Legal & Professional Fees	496,369
Licensing Fees	5,943,786
Office & Administration	184,372
Postage & Shipping	792,204
Printing & Publications	100,070
Property Tax	107
Repairs & Maintenance	11,091
Royalties	771,175
Sales Tax	46,551
Staff Enhancement Expenses and Materials	29,905
Staff Welfare	64,931
State Corporate Tax	329
Telephone	329,775
Travel & Transport	234,194
	\$ 21,532,571

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-88

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	43,499
Bad Debts	2,684
Bank Charges	27,450
Books & Materials Sales Commissions	321,141
City Business Tax	19,297
Cost of Goods Sold	13,281,683
Dissemination	1,351,480
Ecclesiastical Guidance - CSI	223,146
Employer Payroll Taxes	118,769
Equipment Rental	105,602
Insurance	22,918
Legal & Professional Fees	578,987
Licensing Fees	5,153,296
Office & Administration	68,576
Postage & Shipping	771,782
Printing & Publications	48,537
Property Tax	2,186
Repairs & Maintenance	23,118
Research & Development	36,369
Royalties	691,549
Sales Tax	18,780
Staff Enhancement Expenses and Materials	9,938
Staff Welfare	98,401
State Corporate Tax	100
Telephone	258,704
Travel & Transport	309,658
	\$ 23,587,650

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 8 Depreciable and Depletable Assets

Description of Asset	Cost	Accumulated Depreciation/ Amortization	Book Value
Computer fie Other Equipment	199,552	183,390	16,162
Furniture & Equipment	406,338	279,499	126,839
Leasehold Improvements	556,053	71,006	485,047
Motor Vehicles	20,385	20,137	248
Software	27,000	6,750	20,250
	\$ 1,209,328	\$ 560,782	\$ 648,5

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 10 Other Assets

<u>Other Assets</u>	<u>Amount</u>
Deposits	23,749
Rights at Cost (\$927,594) Less Amortization (\$552,296)	375,298
Royalty Advances	426,377
Sales Tax Deposit	14,124
	\$ 839,548

Bridge Publications Inc.

Federal I.D. Number 95-3583700

Form 1023

Period Ended: 31-Dec-91

Part IV Section B Line 14 Mortgages and Notes Payable

<u>Name of Lender</u>	<u>Purpose</u>	<u>Interest Rate</u>	<u>Repayment Terms</u>	<u>Balance</u>	<u>Original Amount</u>
Building Management Services	Loan for Renovations of Organization's Facilities	Interest-free	None	493,277	530,725
Church of Scientology Western United States	Loan for Renovations of Organization's Facilities	Interest-free	None	1,594,366	1,594,366
				\$ 2,087,643	

Bridge Publications Inc.  
Federal I.D. Number 95-3583700  
Form 1023  
Period Ended: 31-Dec-91

Part IV Section B Line 15 Other Liabilities

<u>Other Liabilities</u>	<u>Amount</u>
Customer Deposits (Backorders - Out of Stock)	148,401
Deferred Receipts (Payments Made in Advance)	1,606,199
Deferred Rights Income	15,991
Licensing Fees Payable	186,669
	\$ 1,957,260