

Return of Organization Exempt From Income Tax

1997

Department of the Treasury Internal Revenue Service

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

This Form is Open to Public Inspection

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 7/1, 1997, and ending 6/30, 1998

B Check if: Change of address, Initial return, Final return, Amended return. C Name of organization: THE UNIVERSITY OF WEST LOS ANGELES. D Employer identification number: 95-2458679. E State registration number: D-0505809. F Check: If exemption application is pending.

G Type of organization: [X] Exempt under 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).

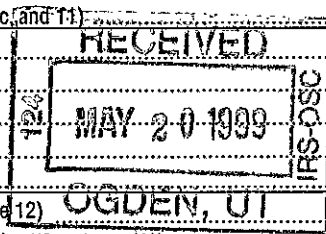
H(a) Is this a group return filed for affiliates? [ ] Yes [X] No. I If either box in H is checked "Yes," enter four-digit group exemption number (GEN). J Accounting method: [ ] Cash [X] Accrual [ ] Other (specify).

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

Table with 21 rows and multiple columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 a Gross rents; 6 b Less: rental expenses; 6 c Net rental income or (loss); 7 Other investment income; 8 a Gross amount from sale of assets other than inventory; 8 b Less: cost or other basis and sales expenses; 8 c Gain or (loss); 8 d Net gain or (loss); 9 Special events and activities; 9 a Gross revenue; 9 b Less: direct expenses other than fundraising expenses; 9 c Net income or (loss); 10 a Gross sales of inventory, less returns and allowances; 10 b Less: cost of goods sold; 10 c Gross profit or (loss); 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.



SCANNED JUL 07 1999

18

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.

Table with 5 columns: Description, (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include Grants and allocations, Compensation of officers, directors, etc., and 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 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

What is the organization's primary exempt purpose? SEE STATEMENT 3

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

Table for Program Service Accomplishments with columns for description and Program Service Expenses. Includes rows for SEE STATEMENT 4, Grants and allocations, and Total of Program Service Expenses.

**Part IV Balance Sheets**

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

		(A) Beginning of year	(B) End of year	
Assets	45 Cash - non-interest-bearing	2,000.	45	
	46 Savings and temporary cash investments	709,132.	46 339,522.	
	47 a Accounts receivable	47a 154,455.	129,535.	47c 154,455.
	b Less: allowance for doubtful accounts	47b		
	48 a Pledges receivable	48a	48c	
	b Less: allowance for doubtful accounts	48b		
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51 a Other notes and loans receivable	51a	51c	
	b Less: allowance for doubtful accounts	51b		
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		18,540.	53 5,654.
	54 Investments - securities (attach schedule) STMT 6		1,608,136.	54 1,647,435.
	55 a Investments - land, buildings, and equipment: basis	55a	55c	
	b Less: accumulated depreciation (attach schedule)	55b		
56 Investments - other		0.	56 0.	
57 a Land, buildings, and equipment: basis	57a 8,127,593.	6,958,789.	57c 6,638,655.	
b Less: accumulated depreciation	57b 1,488,938.			
58 Other assets (describe SEE STATEMENT 7)		40,000.	58 12,391.	
59 Total assets (add lines 45 through 58) (must equal line 74)		9,466,132.	59 8,798,112.	
Liabilities	60 Accounts payable and accrued expenses	446,930.	60 509,044.	
	61 Grants payable		61	
	62 Deferred revenue	299,025.	62 250,759.	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable STMT 8		3,125,439.	64b 3,028,030.
	65 Other liabilities (describe SEE STATEMENT 9)		62,446.	65 34,529.
66 Total liabilities (add lines 60 through 65)		3,933,840.	66 3,822,362.	
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	5,074,547.	67 4,460,450.	
	68 Temporarily restricted	89,787.	68 147,342.	
	69 Permanently restricted	367,958.	69 367,958.	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)		5,532,292.	73 4,975,750.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		9,466,132.	74 8,798,112.	

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

Table with 5 rows (a-e) and 2 columns. Row a: Total revenue, gains, and other support per audited financial statements 4,634,486. Row c: Line a minus line b 4,634,486. Row e: Total revenue per line 12, Form 990 (line c plus line d) 4,634,486.

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

Table with 5 rows (a-e) and 2 columns. Row a: Total expenses and losses per audited financial statements 4,803,796. Row c: Line a minus line b 4,803,796. Row e: Total expenses per line 17, Form 990 (line c plus line d) 4,803,796.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

Table with 5 columns: (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. Row 1: SEE STATEMENT 10, 195,944, 13,667, 4,500.

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? If "Yes," attach schedule. Yes No

Part VI Other Information

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement;	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0.
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
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	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
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 notice 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	X
89 a	501(c)(3) organizations. - Enter: Amount of tax imposed during the year under: section 4911 <input type="checkbox"/> 0.; section 4912 <input type="checkbox"/> 0.; section 4955 <input type="checkbox"/> 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	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter: Amount of tax in 89c, above, reimbursed by the organization		0.
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> CALIFORNIA		
b	Number of employees employed in the pay period that includes March 12, 1997	90b	83
91	The books are in care of <input type="checkbox"/> BUSINESS OFFICE Telephone no. <input type="checkbox"/> 310-342-5200		
	Located at <input type="checkbox"/> SAME AS UNIVERSITY ZIP +4 <input type="checkbox"/> 90301-2902		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041. - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92 <input type="checkbox"/> N/A		

**Part VII Analysis of Income-Producing Activities**

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) Exclu- sion code	(D) Amount	
<b>93</b> Program service revenue:					
(a) <b>TUITION AND FEES</b>					4,304,415.
(b) <b>LIBRARY INCOME</b>					102,645.
(c) _____					
(d) _____					
(e) _____					
(f) Medicare/Medicaid payments .....					
(g) Fees and contracts from government agencies .....					
<b>94</b> Membership dues and assessments .....					
<b>95</b> Interest on savings and temporary cash investments .....					
<b>96</b> Dividends and interest from securities .....			14	159,078.	
<b>97</b> Net rental income or (loss) from real estate:					
(a) debt-financed property .....					
(b) not debt-financed property .....					
<b>98</b> Net rental income or (loss) from personal property .....					
<b>99</b> Other investment income .....					
<b>100</b> Gain or (loss) from sales of assets other than inventory .....					
<b>101</b> Net income or (loss) from special events .....					
<b>102</b> Gross profit or (loss) from sales of inventory .....					
<b>103</b> Other revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
<b>104</b> Subtotal (add columns (B), (D), and (E)) .....		0.		159,078.	4,407,060.
<b>105</b> TOTAL (add line 104, columns (B), (D), and (E)) .....					4,566,138.

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**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	THE TUITION AND FEES HELP DEFRAY THE COSTS OF PROVIDING CLASSROOM INSTRUCTION AT THE UNIVERSITY LEVEL TO LEGAL AND PARALEGAL STUDENTS.
93B	UNIVERSITY'S LIBRARY CONTAINS AN EXTENSIVE REFERENCE SECTION OF BOOKS, MICROFICHE AND PERIODICALS. THE LIBRARY ALSO HAS COMPUTER ASSISTED LEGAL RESEARCH SYSTEM. INCOME FROM THE LIBRARY IS FROM THE FEES COLLECTED FOR COPYING SERVICES FOR THE STUDENTS AND FACULTY.

**Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 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	%			
	%			
	%			
	%			

I am preparing this return on the basis of the information provided to me by the taxpayer and the accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete in all information of which preparer has any knowledge.

5/14/99 Date  
 Robert W. Brown, President Type or print name and title



Part III Statement About Activities

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation... 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts... 3. Does the organization make grants for scholarships, fellowships, student loans, etc.? 4. Attach a statement explaining 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.)

Part IV Reason for Non-Private Foundation Status (See instructions.)

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

- 5 [ ] A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6 [X] 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.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above. Includes rows for supported organizations.

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 above.) Use cash method of accounting. N/A
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 1996, (b) 1995, (c) 1994, (d) 1993, (e) Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities; 18 Gross income from interest, dividends, amounts received from payments on securities loans; 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; 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.

Table with 2 columns: Description, Amount. Rows include: 26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24; b Attach a list showing the name of and amount contributed by each person; c Total support for section 509(a)(1) test; d Add: Amounts from column (e) for lines 18, 19, 22, 26b; e Public support (line 26c minus line 26d total); f Public support percentage (line 26e numerator) divided by line 26c (denominator).

Table with 2 columns: Description, Amount. Rows include: 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; 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; c Add: Amounts from column (e) for lines 15, 16, 17, 20, 21; d Add: Line 27a total and line 27b total; e Public support (line 27c, total minus line 27d total); f Total support for section 509(a)(2) test: Enter amount on line 23, column (e); g Public support percentage (line 27e numerator) divided by line 27f (denominator); h Investment income percentage (line 18 column (e) numerator) divided by line 27f (denominator).

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.)

**Part V Private School Questionnaire**  
**(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.)		
<b>NONDISCRIMINATORY POLICY STATEMENTS ARE CONTAINED IN ALL ADVERTISEMENTS, BULLETINS, CATALOGUES AND APPLICATIONS.</b>		
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.)		
34 a 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**

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

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

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

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 1997	(b) 1996	(c) 1995	(d) 1994	
45	Lobbying nontaxable amount .....				0.
46	Lobbying ceiling amount (150% of line 45(e)) .....				0.
47	Total lobbying expenditures .....				0.
48	Grassroots nontaxable amount .....				0.
49	Grassroots ceiling amount (150% of line 48(e)) .....				0.
50	Grassroots lobbying expenditures .....				0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A)

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:	Yes	No	Amount
a Volunteers .....		X	
b Paid staff or management (include compensation in expenses reported on lines c through h) .....		X	
c Media advertisements .....		X	
d Mailings to members, legislators, or the public .....		X	
e Publications or published or broadcast statements .....		X	
f Grants to other organizations for lobbying purposes .....		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body .....		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....		X	
i Total lobbying expenditures (add lines c through h) .....			0.

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?

a Transfers from the reporting organization to a noncharitable exempt organization of:

Table with 3 columns: Question, Yes, No. Rows include 51a(i) Cash, a(ii) Other assets, b(i) Sales of assets, b(ii) Purchases of assets, b(iii) Rental of facilities, b(iv) Reimbursement arrangements, b(v) Loans or loan guarantees, b(vi) Performance of services, and c Sharing of facilities.

- (i) Cash
(ii) Other assets
b 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

c 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 indicate 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.

N/A

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52 a 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 No (X) No

b If "Yes," complete the following schedule.

N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 1

DESCRIPTION	AMOUNT
PRIOR PERIOD ADJUSTMENT	<387,232.>
TOTAL TO FORM 990, PART I, LINE 20	<387,232.>

FORM 990 OTHER EXPENSES STATEMENT 2

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
ADVERTISING	175,299.	1,784.	173,515.	
BOOKS & PUBLICATIONS	166,994.	166,994.		
GRADUATION	21,022.	3,375.	17,647.	
INSURANCE	67,777.		67,777.	
OTHER	91,077.	24,398.	66,679.	
PROFESSIONAL SERVICES	185,577.	31,342.	154,235.	
PROPERTY TAXES UNCOLLECTIBLE	8,215.		8,215.	
ACCOUNTS	35,304.	35,304.		
TRAINING	26,448.	3,125.	23,323.	
STUDENT PROGRAMS	50,986.	31,570.	19,416.	
UTILITIES	235,992.		235,992.	
TOTAL TO FM 990, LN 43	1,064,691.	297,892.	766,799.	

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 3  
PART III

EXPLANATION

TO PROVIDE AN OPPORTUNITY FOR INDIVIDUALS FROM VARIOUS BACKGROUNDS TO OBTAIN A QUALITY LEGAL AND PARALEGAL EDUCATION AT A MODERATE COST.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT

4

DESCRIPTION OF PROGRAM SERVICE ONE

PROVIDED AN OPPORTUNITY FOR MEN AND WOMEN FROM DIVERSE EDUCATIONAL, OCCUPATIONAL, CULTURAL, ETHNIC AND AGE BACKGROUNDS TO OBTAIN A QUALITY LEGAL AND PARALEGAL EDUCATION AT A MODERATE COST. FOR THE YEAR ENDED JUNE 31, 1998, APPROXIMATELY 768 STUDENTS ATTENDED BOTH THE SCHOOL OF LAW AND PARALEGAL.

TO FORM 990, PART III, LINE A

GRANTS

EXPENSES

38,900.

2,179,782.

FORM 990 NONCASH GRANTS AND ALLOCATIONS STATEMENT 5

CLASS OF ACTIVITY	DONEE'S NAME	DONEE'S ADDRESS
SCHOLARSHIP		
RELATIONSHIP OF DONEE	DESCRIPTION OF PROPERTY	DATE OF GIFT
METHOD USED TO DETERMINE BOOK VALUE		
METHOD USED TO DETERMINE FAIR MARKET VALUE	BOOK VALUE	AMOUNT GIVEN
	0.	38,900.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22		38,900.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 6

DESCRIPTION	VALUE METHOD	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
COMERICA SECURITIES (INVESTMENT	MKT VAL				1,645,869.	1,645,869.
IBM STOCK	MKT VAL				1,566.	1,566.
TO FM 990, LN 54 COL B					1,647,435.	1,647,435.

FORM 990 OTHER ASSETS STATEMENT 7

DESCRIPTION	AMOUNT
SCHOOL CATALOGS FOR 1997/1998	12,391.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	12,391.

FORM 990 MORTGAGES PAYABLE STATEMENT 8

DESCRIPTION	BALANCE DUE
MORTGAGE LOAN - COMERICA	3,028,030.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B	3,028,030.

FORM 990 OTHER LIABILITIES STATEMENT 9

DESCRIPTION	AMOUNT
LIABILITY TO FOUNDERS	6,250.
OTHER LIABILITIES	28,279.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	34,529.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 10

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-- SATION	EMPLOYEE BEN CONTRIB	PLAN EXPENSE ACCOUNT
ROBERT BROWN 5350 AMBERWOOD DR INGLEWOOD, CA 90302	TRUSTEE 2	0.	0.	0.
FRANK CANO 5931 NORTHSIDE DR LOS ANGELES, CA 90022	TRUSTEE 2	0.	0.	0.
JOHN Y. CHU, ESQ. P.O. BOX 382 BEVERLY HILLS, CA 90213	CHAIR 2	0.	0.	0.
DR. HARRY E. DOUGLAS, III CHARLES R. DREW UNIV, 1731 E 120TH ST, MP 21A LOS ANGELES, CA 90059	TRUSTEE 2	0.	0.	0.
ALLEN H. EDELIST 15300 VENTURA BLVD., #216 SHERMAN OAKS, CA 91403	TRUSTEE 2	0.	0.	0.



PAT GREENE BROWNING JACOBSON & KLEIN, 9595 WILSHIRE BLVD, STE 601 BEVERLY HILLS, CA 90212	SECRETARY 2	0.	0.	0.
DR. PAUL HIRSCH HIRSCH SKIN & CANCER MEDICAL GROUP, 8654 WILSHIRE BLVD BEVERLY HILLS, CA 90211	TRUSTEE 2	0.	0.	0.
COREY A. INGHER, ESQ. ZENITH INSIRANCE, P.O. BOX 9055 VAN NUYS, CA 91409	VICE CHAIR 2	0.	0.	0.
MAXENE JOHNSTON JOHNSTON & COMPANY, 415 WILLAMAN DR., #203 LOS ANGELES, CA 90048	TRUSTEE 2	0.	0.	0.
DR. WALTER P. MAYNARD N. PRAIRIE MEDICAL GROUP, 125 N. PRAIRIE AVE. INGLEWOOD, CA 90301	TRUSTEE 2	0.	0.	0.
DR. OTHELLA OWENS 6801 N. COLDWATER CANYON BLVD. NORTH HOLLYWOOD, CA 91605	TRUSTEE 2	0.	0.	0.
KENNETH REICHMAN 6647 COLGATE AVE LOS ANGELES, CA 90048	TRUSTEE 2	0.	0.	0.
BRADLEY W. WELLS THE CALIFORNIA STATE UNIV, OFFICE OF CHANCELOR, 400 GOLDEN SHORE, STE 204 LONG BEACH, CA 90802	TREASURER 2	0.	0.	0.
BENJAMIN BYCEL 10552 PUTNEY RD. LOS ANGELES, CA. .	PRESIDENT 40	119,325.	4,167.	4,500.
EDWARD KORMONDY 1388 LUCILLE AVENUE LOS ANGELES, CA.	PRESIDENT 40	76,619.	9,500.	0.
TOTALS INCLUDED ON FORM 990, PART V		<u>195,944.</u>	<u>13,667.</u>	<u>4,500.</u>

---

SCHEDULE A      EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS      STATEMENT 11  
PART III, LINE 4

---

ALL SCHOLARSHIPS ARE AWARDED TO STUDENTS BASED ON ACADEMIC MERIT AND/OR ECONOMIC NEED.

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

OMB No. 1545-0148

File a separate application for each return.

Please type or print. File the original and one copy by the due date for filing your return.

Name: THE UNIVERSITY OF WEST LOS ANGELES
Employer identification number: 95 2458679
Number, street (or P.O. box no. if mail is not delivered to street address): 10960 WILSHIRE BLVD., SUITE 1100
City, town, or post office, state, and ZIP code: LOS ANGELES, CA 90024

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until 05/15/99, to file (check only one):
Form 706-GS (D)
Form 706-GS (T)
[X] Form 990 or 990-EZ
Form 990-BL
Form 990-PF
Form 990-T (401(a) or 408(a) trust)
Form 990-T (trust other than above)
Form 1041 (estate)
Form 1041-A
Form 1042
Form 1120-ND (4951 taxes)
Form 3520-A
Form 4720
Form 5227
Form 6069
Form 8612
Form 8613
Form 8725
Form 8804
Form 8831

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

2a For calendar year 1997, or other tax year beginning 07/01/1997 and ending 06/30/1998
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 been previously granted for this tax year? [X] Yes [ ] No

4 State in detail why you need the extension
ADDITIONAL TIME IS REQUESTED IN ORDER TO GATHER INFORMATION IN ORDER TO FILE A COMPLETE AND ACCURATE TAX RETURN.

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits.
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.
c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required.

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: Peter Jui Title: CPA Date: 2-11-99

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

[X] We HAVE approved your application. Please attach this form to your return.
[ ] We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
[ ] We HAVE NOT approved your application. After considering your reasons stated in item 4, 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 the return for which an extension was requested.
[ ] Other:

RECEIVED 702 FEB 16 1999 INTERNAL REVENUE SERVICE FRESNO, CA

By: Director Date:

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Name: SINGER LEWAK GREENBAUM & GOLDSTEIN LLP
Number, street (or P.O. box no. if mail is not delivered to street address): 10960 WILSHIRE BLVD., SUITE 1100
City, town, or post office, state, and ZIP code: LOS ANGELES, CA 90024-3783

LHA For Paperwork Reduction Act Notice, see separate Instructions. Form 2758 (Rev. 5-95)

ENVELOPE

Form 2758 (Rev. May 1995)

NOV 16 1998

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

OMB No. 1545-0148

Department of the Treasury Internal Revenue Service

File a separate application for each return.

POSTMARK DATE

Please type or print. File the original and one copy by the due date for filing your return.

Name: THE UNIVERSITY OF WEST LOS ANGELES
Employer Identification number: 95 2458679
Number, street (or P.O. box no. if mail is not delivered to street address): 10960 WILSHIRE BLVD., SUITE 1100
City, town, or post office, state, and ZIP code. For a foreign address, see instructions: LOS ANGELES, CA 90024

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until 02/15/99, to file (check only one):
Form 706-GS (D)
Form 706-GS (T)
[X] Form 990 or 990-EZ
Form 990-BL
Form 990-PF
Form 990-T (401(a) or 408(a) trust)
Form 990-T (trust other than above)
Form 1041 (estate)
Form 1041-A
Form 1042
Form 1120-ND (4951 taxes)
Form 3520-A
Form 4720
Form 5227
Form 6069
Form 8612
Form 8613
Form 8725
Form 8804
Form 8831

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

2a For calendar year 1997, or other tax year beginning 07/01/1997 and ending 06/30/1998
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 been previously granted for this tax year? Yes No [X]

4 State in detail why you need the extension
ADDITIONAL TIME IS REQUIRED TO GATHER INFORMATION IN ORDER TO FILE A COMPLETE AND ACCURATE RETURN

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits.
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
c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required.

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: [Handwritten Signature] Title: CPA Date: NOV 19 1998

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

[X] We HAVE approved your application. Please attach this form to your return.
[ ] We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
[ ] We HAVE NOT approved your application. After considering your reasons stated in item 4, 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 the return for which an extension was requested.
[ ] Other:

By: Director Date:

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Name: SINGER LEWAK GREENBAUM & GOLDSTEIN LLP
Number, street (or P.O. box no. if mail is not delivered to street address): 10960 WILSHIRE BLVD. SUITE 1100
City, town, or post office, state, and ZIP code. For a foreign address, see instructions: LOS ANGELES, CALIFORNIA 90024-3783

LHA For Paperwork Reduction Act Notice, see separate instructions. Form 2758 (Rev. 5-95)