

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047
1998
This Form is Open to Public Inspection.

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

A For the 1998 calendar year, OR tax year period beginning 7/1, 1998, and ending 6/30, 1999

B Check if: Change of address Initial return Final return Amended return (required also for state reporting)

C Name of organization
THE UNIVERSITY OF WEST LOS ANGELES

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1155 W. ARBOR VITAE STREET

City or town, state or country, and ZIP+4
LOS ANGELES, CA 90301-2902

D Employer identification number
95-2458679

E Telephone number
310-342-5200

F Check if exemption application is pending

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

H(a) Is this a group return filed for affiliates? Yes No
 (b) If "Yes," enter the number of affiliates for which this return is filed: _____
 (c) Is this a separate return filed by an organization covered by a group ruling? Yes No

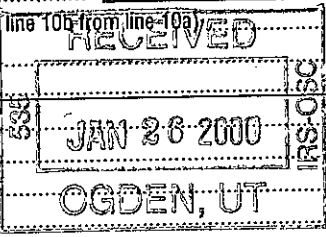
I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) _____
 J Accounting method: Cash Accrual Other (specify) _____

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

1	Contributions, gifts, grants, and similar amounts received:				
a	Direct public support	1a		39,809.	
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ <u>39,809.</u> noncash \$ _____)	1d		39,809.	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		3,505,488.	
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4			
5	Dividends and interest from securities	5		101,193.	
6a	Gross rents	6a			
b	Less: rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe _____)	7			
8a	Gross amount from sale of assets other than inventory	(A) Securities	(B) Other	8a	
b	Less: cost or other basis and sales expenses	8b			
c	Gain or (loss) (attach schedule)	8c			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
9	Special events and activities (attach schedule):				
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less: cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		3,646,490.	
13	Program services (from line 44, column (B))	13		1,918,520.	
14	Management and general (from line 44, column (C))	14		2,444,677.	
15	Fundraising (from line 44, column (D))	15		18,050.	
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17		4,381,247.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		<734,757.>	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		4,975,747.	
20	Other changes in net assets or fund balances (attach explanation)	20		0.	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		4,240,990.	

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

Form 990 (1998)

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: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include Grants and allocations, Specific assistance, Benefits paid, Compensation of officers, Other salaries and wages, Pension plan contributions, etc.

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? 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 2

Table for Program Service Accomplishments with columns for description and Program Service Expenses. Includes rows for SEE STATEMENT 3 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		45	
	46 Savings and temporary cash investments	339,522.	46	132,263.
	47 a Accounts receivable	141,432.		
	47a			
	b Less: allowance for doubtful accounts		47b	
	47 c	154,455.	47c	141,432.
	48 a Pledges receivable			
	48a			
	b Less: allowance for doubtful accounts		48b	
	48 c		48c	
	49 Grants receivable			49
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50
	51 a Other notes and loans receivable		51a	
	51a			
	b Less: allowance for doubtful accounts		51b	
51 c			51c	
52 Inventories for sale or use			52	
53 Prepaid expenses and deferred charges	5,654.	53	12,932.	
54 Investments - securities (attach schedule)	1,647,435.	54	1,041,328.	
55 a Investments - land, buildings, and equipment: basis				
55a				
b Less: accumulated depreciation (attach schedule)			55b	
55 c			55c	
56 Investments - other			56	
57 a Land, buildings, and equipment: basis	8,195,034.			
57a				
b Less: accumulated depreciation	1,685,544.		57b	
57 c	6,638,655.	57c	6,509,490.	
58 Other assets (describe ▶)	12,391.	58		
59 Total assets (add lines 45 through 58) (must equal line 74)	8,798,112.	59	7,837,445.	
Liabilities	60 Accounts payable and accrued expenses	509,047.	60	462,424.
	61 Grants payable		61	
	62 Deferred revenue	250,759.	62	196,131.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	64a			
	b Mortgages and other notes payable	3,028,030.	64b	2,915,735.
65 Other liabilities (describe ▶ OTHER LIABILITIES)	34,529.	65	22,165.	
66 Total liabilities (add lines 60 through 65)	3,822,365.	66	3,596,455.	
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	4,460,447.	67	3,698,012.
	68 Temporarily restricted	147,342.	68	175,020.
	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)	4,975,747.	73	4,240,990.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	8,798,112.	74	7,837,445.

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 2 columns: Description and Amount. Row a: Total revenue, gains, and other support per audited financial statements 3,646,490. Row b: Amounts included on line a but not on line 12, Form 990. Row c: Line a minus line b 3,646,490. Row d: Amounts included on line 12, Form 990 but not on line a. Row e: Total revenue per line 12, Form 990 (line c plus line d) 3,646,490.

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

Table with 2 columns: Description and Amount. Row a: Total expenses and losses per audited financial statements 4,381,247. Row b: Amounts included on line a but not on line 17, Form 990. Row c: Line a minus line b 4,381,247. Row d: Amounts included on line 17, Form 990 but not on line a. Row e: Total expenses per line 17, Form 990 (line c plus line d) 4,381,247.

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 7, 350,137, 0, 1,000.

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

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
77 Were any changes made in the organizing or governing documents but not reported to the IRS?
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
78 b If "Yes," has it filed a tax return on Form 990-T for this year?
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year?
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?
80 b If "Yes," enter the name of the organization and check whether it is exempt OR nonexempt.
81 a Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81
81 b Did the organization file Form 1120-POL for this year?
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?
82 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.
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?
83 b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84 a Did the organization solicit any contributions or gifts that were not tax deductible?
84 b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?
85 b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85 c Dues, assessments, and similar amounts from members
85 d Section 162(e) lobbying and political expenditures
85 e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85 f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85 g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?
85 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?
86 501(c)(7) organizations. - Enter:
86 a Initiation fees and capital contributions included on line 12
86 b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) organizations. - Enter:
87 a Gross income from members or shareholders
87 b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership?
89 a 501(c)(3) organizations. - Enter: Amount of tax imposed during the year under: section 4911; section 4912; section 4955
89 b 501(c)(3) and 501(c)(4) organizations. - Did the organization engage in any section 4958 excess benefit transaction during the year?
89 c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89 d Enter: Amount of tax in 89c, above, reimbursed by the organization
90 a List the states with which a copy of this return is filed
90 b Number of employees employed in the pay period that includes March 12, 1998
91 The books are in care of
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year

Yes No

Table with columns for question numbers (76-92) and Yes/No checkboxes. Includes handwritten 'X' marks and 'N/A' entries.

Part VII Analysis of Income-Producing Activities

	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	
93 Program service revenue:					
(a) TUITION AND FEES					3,387,836.
(b) LIBRARY INCOME					117,652.
(c)					
(d)					
(e)					
(f) Medicare/Medicaid payments					
(g) Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	101,193.	
97 Net rental income or (loss) from real estate:					
(a) debt-financed property					
(b) not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		101,193.	3,505,488.
105 TOTAL (add line 104, columns (B), (D), and (E))					3,606,681.

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	%			
	%			
	%			
	%			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I am not aware of any information of which preparer has any knowledge.

11-10 **ROBERT W. BROWN, PRESIDENT**
Type or print name and title

Date Check if Preparer's SSN

**SCHEDULE A
(Form 990)**

Organization Exempt Under Section 501(c)(3)

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

OMB No. 1545-0047

1998

Department of the Treasury
Internal Revenue Service

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

Name of the organization

THE UNIVERSITY OF WEST LOS ANGELES

Employer identification number
95: 2458679

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
BENJAMIN BYCEL 10552 PUTNEY ROAD LOS ANGELES, CA	PRESIDENT 40	178,849.	0.	1,000.
KATHI CERVI 6368 W. 80TH ST. LOS ANGELES, CA	ASST DEAN 40	66,950.	1,950.	0.
ANDREW KOPKIN 6507 OCEAN CREST DR	ACTING DEAN 40	63,535.	0.	0.
ROBERT W. BROWN 5350 AMBERWOOD DRIVE INGLEWOOD, CA	PRESIDENT 40	115,038.	0.	0.
JAMES F GEE 1240 SOUTH YALE STREET #229	CONTROLLER 40	56,253.	0.	0.
Total number of other employees paid over \$50,000	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

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

Schedule A (Form 990) 1998

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. Do you have a section 403(b) annuity plan for your employees?

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 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

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.

Calendar year (or fiscal year beginning in)	(a) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a N/A
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1994 through 1997 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c N/A
d Add: Amounts from column (e) for lines: 18 _____ 19 _____					26d N/A
22 _____ 26b _____					26e N/A
e Public support (line 26c minus line 26d total)					26f N/A %
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
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. (1997) _____ (1996) _____ (1995) _____ (1994) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (1997) _____ (1996) _____ (1995) _____ (1994) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____					27c N/A
17 _____ 20 _____ 21 _____					27d N/A
d Add: Line 27a total _____ and line 27b total					27e N/A
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)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f, (denominator))					27g N/A %
h Investment income percentage (line 18 column (e) (numerator) divided by line 27f (denominator))					27h N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1994 through 1997, 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.)			
NONDISCRIMINATORY POLICY STATEMENTS ARE CONTAINED IN ALL ADVERTISEMENTS, BULLETINS, CATALOGUES AND APPLICATIONS.			
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 -		
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
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) 1998	(b) 1997	(c) 1996	(d) 1995	
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:

- (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

Table with 3 columns: Question, Yes, No. Rows include 51a(i), a(ii), b(i) through b(vi), and c.

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 EXPENSES

STATEMENT 1

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
ADVERTISING	100,495.		100,495.	
GRADUATION	20,279.	20,279.		
INSURANCE	45,729.		45,729.	
PROFESSIONAL SERVICES	62,944.		62,944.	
PROPERTY TAXES	7,616.		7,616.	
TRAINING	4,302.	873.	3,429.	
STUDENT PROGRAMS	3,693.		3,693.	
UTILITIES	126,837.		126,837.	
RECRUITING	47,128.	5,429.	41,699.	
SECURITY	6,518.		6,518.	
EMPLOYMENT AGENCY EXPENSES	38,222.		38,222.	
OPEN HOUSE	1,897.		1,897.	
MISC	26,836.		26,836.	
EDUCATION EXPENSE	38,351.	18,464.	19,887.	
COMPUTER EXPENSE	40,227.		40,227.	
FUNDRAISING	18,050.			18,050.
MEMBERSHIPS AND SUBSCRIPTIONS	16,201.	2,100.	14,101.	
LIBRARY EXPENSES	129,175.	129,175.		
OUTREACH	10,607.	3,623.	6,984.	
SCHOLARSHIPS	29,140.		29,140.	
TOTAL TO FM 990, LN 43	774,247.	179,943.	576,254.	18,050.

FORM 990

STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE
PART III

STATEMENT 2

EXPLANATION

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

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 282 STUDENTS ATTENDED BOTH THE SCHOOL OF LAW AND PARALEGAL.

TO FORM 990, PART III, LINE A

GRANTS	EXPENSES
44,789.	1,918,520.

FORM 990 NONCASH GRANTS AND ALLOCATIONS STATEMENT 4

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. 44,789.

TOTAL INCLUDED ON FORM 990, PART II, LINE 22 44,789.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 5

DESCRIPTION	VALUE METHOD	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
COMERICA SECURITIES (INVESTMENT	MKT VAL				1,038,182.	1,038,182.
IBM STOCK	MKT VAL				3,145.	3,145.
TROJAN ENERGY SHARES	MKT VAL				1.	1.
TO FM 990, LN 54 COL B					1,041,328.	1,041,328.

FORM 990 MORTGAGES PAYABLE STATEMENT 6

DESCRIPTION	BALANCE DUE
MORTGAGE LOAN - COMERICA	2,915,735.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B	2,915,735.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 7

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
GEORGE D. TAYLOR 260 S. LAKE AVE. #244 PASADENA, CA 91101	CHAIR 2	0.	0.	0.
DEXTER A. HENDERSON 2160 W. ADAMS BLVD. LOS ANGELES, CA 90019	TREASURER 2	0.	0.	0.
WALTER P. MAYNARD 125 N. PRARIE AVE. INGLEWOOD, CA 90301	VICE-CHAIR 2	0.	0.	0.
EDWARD R. GREENE, J.D. 6021 CERULEAN AVE. GARDEN GROVE, CA 92845	SECRETARY 2	0.	0.	0.
RONALD D. CHATMAN 1172 CARTAGENA DR. LONG BEACH, CA 90807	TRUSTEE 2	0.	0.	0.
RICHARD DAUM 11601 WILSHIRE BLVD. LOS ANGELES, CA 90025	TRUSTEE 2	0.	0.	0.
PATRICK HARRIS 3111 HUTTON DRIVE BEVERLY HILLS, CA 90210	TRUSTEE 2	0.	0.	0.
CARLTON J. JENKINS 4272 HILLCREST DRIVE LOS ANGELES, CA 90008	TRUSTEE 2	0.	0.	0.

ROBERTA JENKING 20 13TH PLACE LONG BEACH, CA 90802	TRUSTEE 2	0.	0.	0.
EDWARD J. KORMONDY, PH.D. 1388 LUCILE AVE. LOS ANGELES, CA 90026	TRUSTEE 2	0.	0.	0.
BENJAMIN BYCEL 10552 PUTNEY ROAD LOS ANGELES, CA 90064	PRESIDENT 40	178,846.	0.	1,000.
ROBERT W. BROWN 5350 AMBERWOOD DRIVE INGLEWOOD, CA 90302	PRESIDENT 40	115,038.	0.	0.
JAMES F. GEE 1240 SOUTH YALE STREET #229 SANTA MONICA, CA 90404	CONTROLLER 40	56,253.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		<u>350,137.</u>	<u>0.</u>	<u>1,000.</u>

SCHEDULE A EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS STATEMENT 8
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, and room or suite no. (or P.O. box no. if mail is not delivered to street address)

1155 W. ARBOR VITAE STREET

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.

LOS ANGELES, CA 90301-2902

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 FEBRUARY 15, 2000, to file (check only one):
- | | | | |
|--|--|---|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D) | <input type="checkbox"/> Form 990-T (sec.401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (sec. 4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> 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 19 99, or other tax year beginning 07/01/1998 and ending 06/30/1999
- b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 3 Has an extension of time to file been previously granted for this tax year? Yes No

4 State in detail why you need the extension
ADDITIONAL TIME IS NECESSARY 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. 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. \$ N/A

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 Kathy J. Mab Title CPA Date 11/9/97

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

- 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.

Please Type or Print

Name SINGER LEWAK GREENBAUM & GOLDSTEIN LLP

Number, street and room or suite no. (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 90024-3783