

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2006

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2006 calendar year, or tax year beginning, 2006, and ending

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C MIDDLE EAST FORUM, 1500 WALNUT STREET #1050, PHILADELPHIA, PA 19102. D Employer Identification Number: 23-7749796. E Telephone number: (215) 546-5406. F Accounting method: X Cash, Accrual.

H and I are not applicable to section 527 organizations. H (a) Is this a group return for affiliates? Yes No. H (b) If 'Yes,' enter number of affiliates. H (c) Are all affiliates included? Yes No. H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No.

G Web site: WWW.MEFORUM.ORG

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

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to-line 12 2,317,077.

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

Table with 21 rows and 3 columns: Description, (A) Securities, (B) Other. Includes lines 1-21 for revenue, expenses, and net assets. Total revenue: 2,300,605. Total expenses: 1,607,450. Net assets at end of year: 1,679,227.

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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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach sch) (cash \$ _____) non-cash \$ _____ If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (att sch) (cash \$ _____) non-cash \$ _____ If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc listed in Part V-A (attach sch) SEE STMT 2	25a 253,780.	249,257.	4,523.	0.
b Compensation of former officers, directors, key employees, etc listed in Part V-B (attach sch)	25b 0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c 0.	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c	26 230,735.	134,411.	87,176.	9,148.
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a - 27	28			
29 Payroll taxes	29 36,564.	26,574.	9,290.	700.
30 Professional fundraising fees	30			
31 Accounting fees	31 8,500.		8,500.	
32 Legal fees	32 37,658.		37,658.	
33 Supplies	33 12,691.	1,250.	11,441.	
34 Telephone	34 7,276.	1,405.	5,871.	
35 Postage and shipping	35 16,711.	7,844.	8,867.	
36 Occupancy	36			
37 Equipment rental and maintenance	37 3,468.		3,468.	
38 Printing and publications	38 38,167.	32,111.	6,056.	
39 Travel	39 22,478.	18,569.	3,909.	
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 3,328.		3,328.	
43 Other expenses not covered above (itemize)				
a <u>SEE STATEMENT 3</u>	43a 936,094.	744,273.	191,821.	
b -----	43b			
c -----	43c			
d -----	43d			
e -----	43e			
f -----	43f			
g -----	43g			
44 Total functional expenses Add lines 22a through 43g (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44 1,607,450.	1,215,694.	381,908.	9,848.

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? 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

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.

What is the organization's primary exempt purpose? ▶ <u>EDUCATION REGARDING THE MIDDLE EAST</u> 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) organizations and 4947(a)(1) trusts, but optional for others)
a <u>THE ORGANIZATION CONDUCTS RESEARCH AND PROVIDES LITERATURE, EDUCATIONAL PROGRAMS, MEETINGS AND LECTURES REGARDING THE MIDDLE EAST AND RELATED U.S. FOREIGN POLICY</u> ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	1,215,694.
b ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
c ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
d ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
e Other program services (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	1,215,694.

BAA

Part IV Balance Sheets (See the instructions.)

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	215,337.	45	171,497.
	46 Savings and temporary cash investments	777,006.	46	1,504,805.
	47a Accounts receivable	47a 1,334.		
	b Less: allowance for doubtful accounts	47b	47c	1,334.
	48a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable	5,000.	49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	13,911.	53	8,871.
	54a Investments – publicly-traded securities STMT 4 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		54a	2,287.
	b Investments – other securities (attach sch) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
55a Investments – land, buildings, & equipment: basis	55a			
b Less: accumulated depreciation (attach schedule)	55b	55c		
56 Investments – other (attach schedule)		56		
57a Land, buildings, and equipment basis	57a 69,211.			
b Less: accumulated depreciation (attach schedule) STATEMENT 5	57b 59,332.	13,207.	57c 9,879.	
58 Other assets, including program-related investments (describe ▶ SEE STATEMENT 6)	4,779.	58	4,779.	
59 Total assets (must equal line 74). Add lines 45 through 58	1,029,240.	59	1,703,452.	
LIABILITIES	60 Accounts payable and accrued expenses	31,722.	60	10,573.
	61 Grants payable		61	
	62 Deferred revenue	11,446.	62	13,652.
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ▶)		65	
	66 Total liabilities. Add lines 60 through 65	43,168.	66	24,225.
MULTI-PURPOSE 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	801,653.	67	1,310,553.
	68 Temporarily restricted	184,419.	68	368,674.
	69 Permanently restricted		69	
	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)	986,072.	73	1,679,227.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	1,029,240.	74	1,703,452.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	2,116,349.
b	Amounts included on line a but not on Part I, line 12:			
	1 Net unrealized gains on investments	b1		
	2 Donated services and use of facilities	b2		
	3 Recoveries of prior year grants	b3		
	4 Other (specify): _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	2,116,349.
d	Amounts included on Part I, line 12, but not on line a :			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify): <u>SEE STM 7</u>	d2		184,256.
	Add lines d1 and d2		d	184,256.
e	Total revenue (Part I, line 12). Add lines c and d		e	2,300,605.

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

a	Total expenses and losses per audited financial statements		a	1,607,450.
b	Amounts included on line a but not on Part I, line 17:			
	1 Donated services and use of facilities	b1		
	2 Prior year adjustments reported on Part I, line 20	b2		
	3 Losses reported on Part I, line 20	b3		
	4 Other (specify): _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	1,607,450.
d	Amounts included on Part I, line 17, but not on line a :			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify): _____	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17) Add lines c and d		e	1,607,450.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 8		253,780.	0.	0.

Part VI Other Information (continued)		Yes	No
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?			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 in Part III.)	82 b		N/A
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83 a	X	
b Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83 b	X	
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84 a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84 b		N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85 a		N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85 b		N/A
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.			
c Dues, assessments, and similar amounts from members	85 c		N/A
d Section 162(e) lobbying and political expenditures	85 d		N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85 e		N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85 f		N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85 g		N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85 h		N/A
86 501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 12	86 a		N/A
b Gross receipts, included on line 12, for public use of club facilities	86 b		N/A
87 501(c)(12) organizations Enter: a Gross income from members or shareholders	87 a		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.)	87 b		N/A
88 a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88 a		X
b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI	88 b		X
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>			
b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89 b		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 on line 89c, above, reimbursed by the organization		0.	
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89 e		X
f All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89 f		X
g For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89 g		X
90 a List the states with which a copy of this return is filed <u>PA NY MA OH</u>			
b Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)	90 b		0
91 a The books are in care of <u>DANIEL PIPES</u> Telephone number <u>(215) 546-5406</u> Located at <u>1500 WALNUT STREET, STE 1050, PHILA, PA,</u> ZIP + 4 <u>19102</u>			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country	91 b	Yes	No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			X

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

				Yes	No
106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity					X
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a	-----				
b	-----				
c	-----				
Totals					

				Yes	No
107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity					X
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a	-----				
b	-----				
c	-----				
Totals					

		Yes	No
108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?			X

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

Please Sign Here

Signature of officer: [Signature] Date: June 6, 2007

Type or print name and title: DANIEL PIPES, DIRECTOR

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 5/10/07 Check if self-employed: Preparer's SSN or PTIN (See General Instruction W): P00151166

Firm's name (or yours if self employed), address, and ZIP + 4: CLAIRMONT, PACIELLO & CO, P.C.
250 TANGLEWOOD LANE
KING OF PRUSSIA, PA 19406-2365

EIN: 23-2324509 Phone no: 610-265-4122

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SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Organization Exempt Under
Section 501(c)(3)**

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

Supplementary Information — (See separate instructions.)

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

OMB No 1545-0047

2006

Name of the organization MIDDLE EAST FORUM	Employer identification number 23-7749796
------------------------------------------------------	-----------------------------------------------------

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 and deferred compensation	(e) Expense account and other allowances
JUDITH GOODROB PHILA., PA ,	ADMINISTRATION 40	53,670.	0.	0.
TROY CARY PHILA., PA ,	BOOKKEEPER 40	49,000.	0.	0.
WINFIELD MYERS PHILA., PA	PROJECT DIRECT. 40	42,628.	0.	0.
THELMA PROSSER PHILA., PA	ADMINISTRATIVE 40	33,333.	0.	0.
KIA RICHARDS PHILA.,	ADMINISTRATIVE 40	20,318.	0.	0.
Total number of other employees paid over \$50,000 ▶		0		

Part II - A 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

Part II - B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

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

Part III Statements About Activities (See instructions.)

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>N/A</u></p> <p>(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.</p>	1	X
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions)</p>		
<p>a Sale, exchange, or leasing of property?</p>	2a	X
<p>b Lending of money or other extension of credit?</p>	2b	X
<p>c Furnishing of goods, services, or facilities?</p>	2c	X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p> <p style="text-align: center;">SEE FORM 990, PART V</p>	2d	X
<p>e Transfer of any part of its income or assets?</p>	2e	X
<p>3a Did the organization make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how the organization determines that recipients qualify to receive payments.)</p>	3a	X
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b	X
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' attach a detailed statement</p>	3c	X
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d	X
<p>4a Did the organization maintain any donor advised funds? If 'Yes,' complete lines 4b through 4g. If 'No,' complete lines 4f and 4g</p>	4a	X
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b	X
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c	X
<p>d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____</p>		
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____</p>		
<p>f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ _____</p>		
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____</p>		

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

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11 a 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.)
- 11 b 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 otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization ▶
 Type I Type II Type III-Functionally Integrated Type III-Other

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

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					0.

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28)	1,752,828.	1,650,864.	1,749,234.	2,054,318.	7,207,244.
16 Membership fees received					0.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	505,856.	236,322.	101,251.	79,283.	922,712.
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	8,210.	7,351.	7,875.	3,094.	26,530.
19 Net income from unrelated business activities not included in line 18					0.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
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					0.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0.
23 Total of lines 15 through 22	2,266,894.	1,894,537.	1,858,360.	2,136,695.	8,156,486.
24 Line 23 minus line 17	1,761,038.	1,658,215.	1,757,109.	2,057,412.	7,233,774.
25 Enter 1% of line 23	22,669.	18,945.	18,584.	21,367.	
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				26a 144,675.
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts				26b 682,133.
	c Total support for section 509(a)(1) test: Enter line 24, column (e)				26c 7,233,774.
	d Add: Amounts from column (e) for lines: 18 26,530. 19 7,875. 22 22,669. 26b 682,133.				26d 708,663.
	e Public support (line 26c minus line 26d total)				26e 6,525,111.
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f 90.20 %
27 Organizations described on line 12: N/A					
	a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2005) _____ (2004) _____ (2003) _____ (2002) _____				
	b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2005) _____ (2004) _____ (2003) _____ (2002) _____				
	c Add. Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____				27c _____
	d Add: Line 27a total _____ and line 27b total _____				27d _____
	e Public support (line 27c total minus line 27d total)				27e _____
	f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) 27f _____				27f _____
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	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?			
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?			
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? If 'Yes,' please describe, if 'No,' please explain. (If you need more space, attach a separate statement) ----- ----- -----			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32 a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32 b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32 c		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement) ----- -----	32 d		
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33 a		
b	Admissions policies?	33 b		
c	Employment of faculty or administrative staff?	33 c		
d	Scholarships or other financial assistance?	33 d		
e	Educational policies?	33 e		
f	Use of facilities?	33 f		
g	Athletic programs?	33 g		
h	Other extracurricular activities? If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement) ----- ----- -----	33 h		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34 a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement	34 b		
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	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)

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

N/A

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked 'a' 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
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		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is –		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000	41	
\$225,000 plus 5% of the excess over \$1,500,000		
\$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				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

N/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			
b Paid staff or management (Include compensation in expenses reported on lines c through h .)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h .)			

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 (See instructions)

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 or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(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 show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

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

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

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (X) No

b If 'Yes,' complete the following schedule:

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

MIDDLE EAST FORUM

23-7749796

STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE: 16,227.
COST OR OTHER BASIS: 16,472.

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES \$ -245.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ -245.

STATEMENT 2
FORM 990, PART II, LINE 25A
COMPENSATION OF OFFICERS, DIRECTORS, ETC.

COMPENSATION RECEIVED	(A)	(B)	(C)	(D)
NAME	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
DANIEL PIPES	150,780.	146,257.	4,523.	0.
IRWIN HOCHBERG	0.	0.	0.	0.
LAWERENCE I. GOULD	0.	0.	0.	0.
LAWERENCE K. GRODMAN	0.	0.	0.	0.
ROBERT GUZZARDI	0.	0.	0.	0.
DAVID P. STEINMANN	0.	0.	0.	0.
MARILYN STERN	0.	0.	0.	0.
EDWARD SEAVE	0.	0.	0.	0.
AMY SHARGEL	103,000.	103,000.	0.	0.
STEVEN LEVY	0.	0.	0.	0.
TOTAL \$	253,780.\$	249,257.\$	4,523.\$	0.

EMPLOYEE BENEFIT PLAN CONTRIBUTION	(A)	(B)	(C)	(D)
NAME	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
DANIEL PIPES	0.	0.	0.	0.
IRWIN HOCHBERG	0.	0.	0.	0.
LAWERENCE I. GOULD	0.	0.	0.	0.
LAWERENCE K. GRODMAN	0.	0.	0.	0.
ROBERT GUZZARDI	0.	0.	0.	0.
DAVID P. STEINMANN	0.	0.	0.	0.
MARILYN STERN	0.	0.	0.	0.
EDWARD SEAVE	0.	0.	0.	0.
AMY SHARGEL	0.	0.	0.	0.
STEVEN LEVY	0.	0.	0.	0.
TOTAL \$	0.\$	0.\$	0.\$	0.

EXPENSE ACCT. & OTHER ALLOWANCES	(A)	(B)	(C)	(D)
NAME	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
DANIEL PIPES	0.	0.	0.	0.
IRWIN HOCHBERG	0.	0.	0.	0.
LAWERENCE I. GOULD	0.	0.	0.	0.
LAWERENCE K. GRODMAN	0.	0.	0.	0.
ROBERT GUZZARDI	0.	0.	0.	0.
DAVID P. STEINMANN	0.	0.	0.	0.
MARILYN STERN	0.	0.	0.	0.

MIDDLE EAST FORUM

23-7749796

STATEMENT 2 (CONTINUED)
FORM 990, PART II, LINE 25A
COMPENSATION OF OFFICERS, DIRECTORS, ETC.

EDWARD SEAVE	0.	0.	0.	0.
AMY SHARGEL	0.	0.	0.	0.
STEVEN LEVY	0.	0.	0.	0.
TOTAL	\$ 0.	\$ 0.	\$ 0.	0.

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ADVERTISING & MARKETING	1,885.	1,809.	76.	
BANK AND CREDIT CARD FEES	10,125.	1,723.	8,402.	
COMPUTER EXPENSES	14,215.	1,535.	12,680.	
CONSULTANTS/CONTRACT LABOR	121,528.	79,228.	42,300.	
DONATIONS	10,100.	10,000.	100.	
DUES AND FEES	4,382.	82.	4,300.	
GIFTS	959.	186.	773.	
HONORARIUM	19,005.	19,005.		
INSURANCE	19,507.		19,507.	
PROGRAM EXPENSES	546,975.	546,975.		
RENT	57,724.		57,724.	
SECURITY	354.		354.	
SPECIAL EVENTS	75,857.	71,762.	4,095.	
STORAGE	1,698.	1,698.		
TEMPORARY EMPLOYEES	5,000.	5,000.		
WEB SITE	46,780.	5,270.	41,510.	
TOTAL	\$ 936,094.	\$ 744,273.	\$ 191,821.	\$ 0.

STATEMENT 4
FORM 990, PART IV, LINE 54A
INVESTMENTS - PUBLICLY TRADED SECURITIES

CORPORATE STOCKS	VALUATION METHOD	AMOUNT
PUBLICLY TRADED CORPORATE COMMON STOCK	MARKET VALUE	\$ 2,287.
	TOTAL	\$ 2,287.
	PUBLICLY TRADED SECURITIES	\$ 2,287.

MIDDLE EAST FORUM

23-7749796

STATEMENT 5
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

<u>CATEGORY</u>	<u>BASIS</u>	<u>ACCUM. DEPREC.</u>	<u>BOOK VALUE</u>
FURNITURE AND FIXTURES	\$ 69,211.	\$ 59,332.	\$ 9,879.
TOTAL	<u>\$ 69,211.</u>	<u>\$ 59,332.</u>	<u>\$ 9,879.</u>

STATEMENT 6
FORM 990, PART IV, LINE 58
OTHER ASSETS

SECURITY DEPOSITS			\$ 4,779.
		TOTAL	<u>\$ 4,779.</u>

STATEMENT 7
FORM 990, PART IV-A, LINE D(2)
OTHER AMOUNTS

INCREASE IN TEMPORARILY REST NET ASSETS			\$ 184,256.
		TOTAL	<u>\$ 184,256.</u>

STATEMENT 8
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
DANIEL PIPES 1500 WALNUT ST., STE 1050 PHILADELPHIA, PA 19102	DIRECTOR 40	\$ 150,780.	\$ 0.	\$ 0.
IRWIN HOCHBERG 1500 WALNUT ST., STE 1050 PHILADELPHIA, PA 19102	CO-CHAIRMAN 5	0.	0.	0.
LAWERENCE I. GOULD 1500 WALNUT ST., STE. 1050 PHILADELPHIA, PA 19102	CO-CHAIRMAN 5	0.	0.	0.
LAWERENCE K. GRODMAN 1500 WALNUT ST., STE. 1050 PHILADELPHIA, PA 19102	CO-CHIARMAN 5	0.	0.	0.
ROBERT GUZZARDI 1500 WALNUT ST., STE. 1050 PHILADELPHIA, PA 19102	CO-CHAIRMAN 5	0.	0.	0.

MIDDLE EAST FORUM

23-7749796

STATEMENT 8 (CONTINUED)
 FORM 990, PART V-A
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DAVID P. STEINMANN 1500 WALNUT ST., STE. 1050 PHILADLEPHIA, PA 19102	CO-CHAIRMAN 5	\$ 0.	\$ 0.	\$ 0.
MARILYN STERN 1500 WALNUT ST., STE 1050 PHILADELPHIA, PA 19102	CO-CHAIRMAN 5	0.	0.	0.
EDWARD SEAVE 1500 WALNUT ST., STE 1050 PHILADELPHIA, PA 19102	CO-CHAIRMAN 5	0.	0.	0.
AMY SHARGEL 1500 WALNUT ST., STE 1050 PHILADELPHIA, PA 19102	MANAGING DIRECT 40	103,000.	0.	0.
STEVEN LEVY 1500 WALNUT ST., STE 1050 PHILADLEPHIA, PA 19102	VICE CHAIRMAN 5	0.	0.	0.
	TOTAL	\$ 253,780.	\$ 0.	\$ 0.