Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No. 1545-0047

2003

Open to Public Inspection

A For the 2003 calendar year, or tax year beginning JUL 1, 2003 and ending JUN 30, 2004

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: FUND FOR PUBLIC INTEREST RESEARCH, INC.

Number and street (or P.O. box if mail is not delivered to street address): 44 WINTER STREET | Room/suite

City or town, state or country, and ZIP + 4: BOSTON, MA 02108

D Employer identification number: 04-2762647

E Telephone number: (617)292-4805

F Accounting method: [ ] Cash [X] Accrual [ ] Other (specify) ▶

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

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? N/A [ ] Yes [ ] No (If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

I Group Exemption Number ▶

G Website: ▶WWW.FFPIR.ORG

J Organization type (check only one) ▶ [X] 501(c) (4)◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

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 the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

M Check ▶ [ ] if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 32,858,304.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	20,163,240.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	**Total** (add lines 1a through 1c) (cash $ 20,162,160. noncash $ 1,080.)			1d	20,163,240.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	12,612,419.
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	47,938.
	5	Dividends and interest from securities			5	13,603.
	6 a	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 ▶ SEE STATEMENT 1)			7	21,104.
	8 a	Gross amount from sales 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). If any amount is from gaming, check here ▶ [ ]				
	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	
	10 a	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	32,858,304.
Expenses	13	Program services (from line 44, column (B))			13	20,032,716.
	14	Management and general (from line 44, column (C))			14	1,926,065.
	15	Fundraising (from line 44, column (D))			15	3,051,407.
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses** (add lines 16 and 44, column (A))			17	25,010,188.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	7,848,116.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	17,124,902.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3			20	430,100.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	25,403,118.

INTERNAL REVENUE SERVICE REC'D FROM A MAY 25 2005 STATE AGENCY ANDOVER, MASS. 05501

SCANNED AUG 08 2005

RCVD IN BATCHING JUN 03 2005

323001 12-17-03 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2003)

14140513 700333 26200 2003.09000 FUND FOR PUBLIC INTEREST RE 26200__1

P 2

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
22 Grants and allocations (attach schedule) cash $1213288. noncash $	22	1,213,288.	1,213,288.	STATEMENT 6	
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	277,928.	233,460.	16,676.	27,792.
26 Other salaries and wages	26	14,005,159.	11,710,003.	837,263.	1,457,893.
27 Pension plan contributions	27	83,718.	38,087.	44,138.	1,493.
28 Other employee benefits	28	751,194.	606,021.	81,783.	63,390.
29 Payroll taxes	29	1,423,208.	1,211,070.	59,879.	152,259.
30 Professional fundraising fees	30				
31 Accounting fees	31	27,500.		27,500.	
32 Legal fees	32	13,265.	3,106.	9,619.	540.
33 Supplies	33	835,004.	327,099.	129,888.	378,017.
34 Telephone	34	441,311.	306,057.	81,750.	53,504.
35 Postage and shipping	35	636,776.	348,511.	37,270.	250,995.
36 Occupancy	36	895,986.	600,608.	231,795.	63,583.
37 Equipment rental and maintenance	37				
38 Printing and publications	38	831,837.	569,805.	43,233.	218,799.
39 Travel	39	1,021,959.	911,446.		110,513.
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	143,641.	33,402.	106,802.	3,437.
43 Other expenses not covered above (itemize):					
a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 4	43e	2,408,414.	1,920,753.	218,469.	269,192.
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	25,010,188.	20,032,716.	1,926,065.	3,051,407.

Joint Costs. Check ▶ [X] if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ▶ [X] Yes [ ] No

If "Yes," enter **(i)** the aggregate amount of these joint costs $ 8,588,397. ; **(ii)** the amount allocated to Program services $ 6,441,305. ; **(iii)** the amount allocated to Management and general $; and **(iv)** the amount allocated to Fundraising $ 2,147,092.

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ▶ SEE STATEMENT 5

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.)
a SEE ATTACHED DESCRIPTION (Grants and allocations $ 1,213,288.)	20,032,716.
b (Grants and allocations $)	
c (Grants and allocations $)	
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	20,032,716.

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		4,862,071.	45	6,954,487.
46	Savings and temporary cash investments		8,114,609.	46	9,053,867.
47 a	Accounts receivable	47a 5,029,840.			
b	Less: allowance for doubtful accounts	47b	4,626,836.	47c	5,029,840.
48 a	Pledges receivable	48a			
b	Less: allowance for doubtful accounts	48b		48c	
49	Grants receivable			49	4,950,007.
50	Receivables from officers, directors, trustees, and key employees			50	
51 a	Other notes and loans receivable	51a			
b	Less: allowance for doubtful accounts	51b		51c	
52	Inventories for sale or use			52	
53	Prepaid expenses and deferred charges		279,517.	53	322,053.
54	Investments - securities ▶ ☐ Cost ☐ FMV			54	
55 a	Investments - land, buildings, and equipment: basis	55a			
b	Less: accumulated depreciation	55b		55c	
56	Investments - other SEE STATEMENT 7		2,712,353.	56	3,174,928.
57 a	Land, buildings, and equipment: basis	57a 1,496,889.			
b	Less: accumulated depreciation	57b 1,194,745.	166,514.	57c	302,144.
58	Other assets (describe ▶ SECURITY DEPOSITS)		67,932.	58	81,972.
59	**Total assets** (add lines 45 through 58) (must equal line 74)		20,829,832.	59	29,869,298.
Liabilities					
60	Accounts payable and accrued expenses		3,193,007.	60	3,805,757.
61	Grants payable			61	
62	Deferred revenue		347,800.	62	397,800.
63	Loans from officers, directors, trustees, and key employees			63	
64 a	Tax-exempt bond liabilities			64a	
b	Mortgages and other notes payable			64b	
65	Other liabilities (describe ▶ SEE STATEMENT 8)		164,123.	65	262,623.
66	**Total liabilities** (add lines 60 through 65)		3,704,930.	66	4,466,180.
Net Assets or Fund Balances					
	Organizations that follow SFAS 117, check here ▶ [X] and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted		2,823,203.	67	3,379,335.
68	Temporarily restricted		14,301,699.	68	22,023,783.
69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here ▶ ☐ 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; column (B) **must** equal line 21)		17,124,902.	73	25,403,118.
74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)		20,829,832.	74	29,869,298.

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.

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12-17-03

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	33,288,404.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments $ 430,100.		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify): $		
	Add amounts on lines (1) through (4)	b	430,100.
c	Line a minus line b	c	32,858,304.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): $		
	Add amounts on lines (1) and (2)	d	0.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	32,858,304.

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

a	Total expenses and losses per audited financial statements	a	25,010,188.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify): $		
	Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	25,010,188.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): $		
	Add amounts on lines (1) and (2)	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	25,010,188.

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

(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
** FAYE PARK 44 WINTER STREET BOSTON, MA 02108	PRESIDENT 20.00	19,029.	761.	0.
JANET DOMENITZ 44 WINTER STREET BOSTON, MA 02108	VP/TREAS 1.00	0.	0.	0.
KENNETH WARD 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 1.00	0.	0.	0.
** GEORGE E. JOHNSON 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 40.00	43,777.	399.	0.
**RICHARD HANNIGAN 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 40.00	52,842.	2,114.	0.
**DOUGLAS PHELPS 44 WINTER STREET BOSTON, MA 02108	ADV. BRD CHR 34.00	70,931.	2,837.	0.
**MARJORIE ALT 44 WINTER STREET BOSTON, MA 02108	SECRETARY 16.00	28,092.	1,124.	0.
**KIRK WEINERT 44 WINTER STREET BOSTON, MA 02108	DIRECTOR 40.00	63,257.	2,530.	0.
** PAID SALARY FOR WORK AS AN EMPLOYEE, NOT COMPENSATED FOR WORK AS A BOARD MEMBER		0.	0.	0.

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 ☐ exempt or ☐ nonexempt.			
81 a	Enter direct or indirect political expenditures. See line 81 instructions — 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 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? N/A	83b		
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	X	
85	*501(c)(4), (5), or (6) organizations.* **a** Were substantially all dues nondeductible by members?	85a	X	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b		X
	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 — 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 on line 85f? N/A	85g		
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? N/A	85h		
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, 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		X
89 a	*501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A			
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	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 on line 89c, above, reimbursed by the organization ▶ 0.

90 a List the states with which a copy of this return is filed ▶ SEE STATEMENT 9

b Number of employees employed in the pay period that includes March 12, 2003 — 90b: 805

91 The books are in care of ▶ THE CORPORATION Telephone no. ▶ (617) 292-4805

Located at ▶ 44 WINTER STREET, BOSTON, MA ZIP + 4 ▶ 02108

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 ▶ 92 N/A

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: *Enter gross amounts unless otherwise indicated.*	Unrelated business income		Excluded by section 512, 513, or 514		
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a TECHNICAL AND ADVISORY					
b SERVICES PROVIDED TO					
c OTHER EXEMPT					
d ORGANIZATIONS					12,612,419.
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			14	47,938.	
96 Dividends and interest from securities			14	13,603.	
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			14	21,104.	
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.		82,645.	12,612,419.

105 Total (add line 104, columns (B), (D), and (E)) ▶ 12,695,064.

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 (See page 34 of the instructions.)

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).
	SEE STATEMENT 10

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
N/A	%			
	%			
	%			

Part X Information Regarding Transfers Associated [redacted]

(a) Did the organization, during the year, receive any funds, directly or indirectly, t [redacted]

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a [redacted]

Note: *If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).*

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accom [redacted] correct, and complete. Declaration of preparer (other than officer) is based on all infor [redacted]

▶ Signature of officer | Date 5 [redacted]

Paid Preparer's Use Only

Preparer's signature ▶ Scott B. Kaplowi [redacted]

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ EDELSTEIN & COMPANY LLP
24 SCHOOL STREET
BOSTON, MASSACHUSETTS 02 [redacted]

323161 12-17-03

FUND FOR PUBLIC INTEREST RESEARCH, INC.
EIN: 04-2762647
FORM 990 - FIXED ASSET SCHEDULE
6/30/2004

PROPERTY & EQUIPMENT	COST	ACCUMULATED DEPRECIATION 6/30/2003	BOOK VALUE 6/30/2003
OFFICE EQUIPMENT	889,886	789,106	100,780
COMPUTER EQUIPMENT	382,985	291,874	91,111
FURNITURE & FIXTURES	128,790	56,630	72,160
LEASEHOLD IMPROVEMENTS	47,616	9,523	38,093
AUTOMOBILE	47,612	47,612	0
	1,496,889	1,194,745	302,144

FORM 990 OTHER INVESTMENT INCOME STATEMENT 1

DESCRIPTION	AMOUNT
GAIN FROM INVESTMENT IN PARADIGM PARTNERS	21,104.
TOTAL TO FORM 990, PART I, LINE 7	21,104.

FOOTNOTES STATEMENT 2

PURSUANT TO CODE 168(K), FUND FOR PUBLIC INTEREST RESEARCH, INC. HEREBY ELECTS OUT OF THE 30% AND 50% BONUS DEPRECIATION ON THE 5-YEAR PROPERTY PUT INTO SERVICE DURING FISCAL YEAR 2004.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

DESCRIPTION	AMOUNT
UNREALIZED GAINS ON INVESTMENTS	430,100.
TOTAL TO FORM 990, PART I, LINE 20	430,100.

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
CONSULTANTS	132,815.	106,278.	24,560.	1,977.
ADVERTISING	1,209,711.	1,083,498.	5,991.	120,222.
INSURANCE	378,144.	282,784.	60,161.	35,199.
DATA PROCESSING	159,300.	142,864.	7,276.	9,160.
UTILITIES	63,450.	32,916.	25,912.	4,622.
LISTS AND LABELS	111,464.	27,819.	263.	83,382.
TRAINING	353,530.	244,594.	94,306.	14,630.
TOTAL TO FM 990, LN 43	2,408,414.	1,920,753.	218,469.	269,192.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 5
PART III

EXPLANATION

THE FUND'S MISSION IS TO FURTHER PUBLIC INTEREST RESEARCH, EDUCATION, AND ADVOCACY ON ISSUES AFFECTING THE SOCIAL WELFARE BY PROVIDING FINANCIAL, ORGANIZATIONAL, AND OTHER ASSISTANCE TO PUBLIC INTEREST ORGANIZATIONS.

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 6

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
PROGRAM SUPPORT	SEE ATTACHED SCHEDULE	SEE ATTACHED SCHEDULE	NONE	1213288.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				1213288.

FORM 990 OTHER INVESTMENTS STATEMENT 7

DESCRIPTION	VALUATION METHOD	AMOUNT
LITHOGRAPHS	COST	40,000.
INVESTMENT IN PARADIGM PARTNERS, 95-4348365	COST	743,576.
GREEN CENTURY FUNDS	MARKET VALUE	667,872.
STOCK MUTUAL FUNDS	MARKET VALUE	1,690,883.
CORPORATE STOCK	MARKET VALUE	32,597.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		3,174,928.

FORM 990 OTHER LIABILITIES STATEMENT 8

DESCRIPTION	AMOUNT
ACCRUED PAYROLL TAXES	143,891.
RETIREMENT PLAN CONTRIBUTION PAYABLE	118,732.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	262,623.

FORM 990 LIST OF STATES RECEIVING COPY OF RETURN STATEMENT 9
PART VI, LINE 90

STATES

MA,CA,NJ,OR,CT,WI,MN,PA,NH,NC,WA,NY,FL,AZ,MD,VA,IL,TN,OH,
RI,IN,SC,KS,AK,UT,NM,GA,LA,ME,DC,CO,AR

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 10

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	THE FUND FOR PUBLIC INTEREST RESEARCH PROVIDES CONSULTING AND OTHER ORGANIZATIONAL SUPPORT & ASSISTANCE WITH CITIZEN OUTREACH PROGRAMS AS WELL AS GRANTS TO PUBLIC INTEREST GROUPS THROUGHOUT THE COUNTRY. THESE GROUPS REIMBURSE THE FUND FOR PUBLIC INTEREST RESEARCH FOR THESE SERVICES.

STATEMENT OF PROGRAM SERVICES RENDERED
FUND FOR PUBLIC INTEREST RESEARCH FY 2004

FORM 990, PART III 04-2762647

(a) Organizational Support and Advisory Services to Other Exempt Organizations.
The Fund for Public Interest Research provides consulting and other organizational assistance, as well as grants, to nonprofit public interest organizations throughout the country.

Grants and Allocations: 1,213,288 Total Program Costs 4,116,649

(b) Sierra Club Public Education, Outreach, and Advocacy Project
This project involves talking with citizens of cities and towns throughout the country on a door-to-door basis, discussing the environmental protection and conservation objectives of Sierra Club and FFPIR. Citizens are mobilized to take action on the organizations' supported issues, encouraged to join and participate in the organization, and provided educational materials.

Grants and Allocations: None Total Program Costs 3,329,810

(c) Greenpeace Education, Outreach, and Advocacy Project
This project involves talking with citizens of cities and towns throughout the country on an individual basis, discussing the objectives of Greenpeace and FFPIR. Citizens are mobilized to take action on the organizations' supported issues, encouraged to join and participate in the organization, and provided educational materials.

Grants and Allocations: None Total Program Costs 2,186,440

(d) Save the Children Education, Outreach, and Advocacy Program
This project involves talking with citizens of cities and towns throughout the country on a door-to-door basis, discussing the objectives of the Save the Children and FFPIR. Citizens are mobilized to take action on the organizations' supported issues, encouraged to join and participate in the organization, and provided educational materials.

Grants and Allocations: None Total Program Costs 2,407,342

(e) California Public Education and Outreach Project.

Grants and Allocations: None Total Program Costs 495,948

(f) California Citizen Lobbying Project.

Grants and Allocations: None Total Program Costs 495,948

(g) Pesticide Watch Membership Education and Services Project.

Grants and Allocations: None Total Program Costs 745

(h) Pesticide Watch Public Education and Outreach Project.

Grants and Allocations: None Total Program Costs 732

(i) Pesticide Watch Citizen Lobbying Project.

Grants and Allocations: None Total Program Costs 732

Subtotal 13,034,346

FORM 990, PART III 04-2762647

			Balance Forward	13,034,346	
(j)	Colorado Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		164,763
(k)	Colorado Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		124,600
(l)	Colorado Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		124,600
(m)	Florida Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		29,202
(n)	Florida Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		20,220
(o)	Florida Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		20,220
(p)	Oregon Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		234,028
(q)	Oregon Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		183,345
(r)	Oregon Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		183,345
(s)	Washington, DC Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		208,170
(t)	Washington, DC Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		208,170
			Subtotal	14,535,010	

STATEMENT OF PROGRAM SERVICES RENDERED
FUND FOR PUBLIC INTEREST RESEARCH FY 2004

FORM 990, PART III 04-2762647

		Balance forward	14,535,010	
(u)	Montana Membership Education and Services Project.			
	Grants and Allocations: None	Total Program Costs		161
(v)	Montana Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		161
(w)	Montana Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		161
(x)	New Jersey Membership Education and Services Project.			
	Grants and Allocations: None	Total Program Costs		137,005
(y)	New Jersey Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		109,814
(z)	New Jersey Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		109,814
(aa)	Missouri Membership Education and Services Project.			
	Grants and Allocations: None	Total Program Costs		38,717
(ab)	Missouri Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		28,246
(ac)	Missouri Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		28,246
(ad)	Washington Membership Education and Services Project.			
	Grants and Allocations: None	Total Program Costs		193,175
(ae)	Washington Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		153,179
(af)	Washington Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		153,179
		Subtotal	15,486,870	

STATEMENT OF PROGRAM SERVICES RENDERED
FUND FOR PUBLIC INTEREST RESEARCH FY 2004

FORM 990, PART III 04-2762647

		Balance Forward	15,486,870	
(ag)	Michigan Membership Education and Services Project.			
	Grants and Allocations: None	Total Program Costs		84,026
(ah)	Michigan Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		62,424
(ai)	Michigan Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		62,424
(aj)	Connecticut Membership Education and Services Project.			
	Grants and Allocations: None	Total Program Costs		75,772
(ak)	Connecticut Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		60,658
(al)	Connecticut Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		60,658
(am)	Maryland Membership Education and Services Project.			
	Grants and Allocations: None	Total Program Costs		60,008
(an)	Maryland Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		48,795
(ao)	Maryland Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		48,795
(ap)	Ohio Membership Education and Services Project.			
	Grants and Allocations: None	Total Program Costs		23,421
(aq)	Ohio Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		14,809
(ar)	Ohio Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		14,809
		Subtotal	16,103,468	

STATEMENT OF PROGRAM SERVICES RENDERED
FUND FOR PUBLIC INTEREST RESEARCH FY 2004

FORM 990, PART III 04-2762647

			Balance Forward	16,103,468	
(as)	New Mexico Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		43,077
(at)	New Mexico Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		33,183
(au)	New Mexico Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		33,183
(av)	Alaska Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		4,551
(aw)	Alaska Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		4,517
(ax)	Alaska Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		4,517
(ay)	Pennsylvania Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		152,599
(az)	Pennsylvania Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		124,858
(ba)	Pennsylvania Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		124,858
(bb)	Wisconsin Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		58,136
(bc)	Wisconsin Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		43,557
			Subtotal	16,730,505	

STATEMENT OF PROGRAM SERVICES RENDERED
FUND FOR PUBLIC INTEREST RESEARCH FY 2004

FORM 990, PART III 04-2762647

Balance Forward 16,730,505

(bd) Wisconsin Citizen Lobbying Project.

Grants and Allocations: None Total Program Costs 43,557

(be) Illinois Membership Education and Services Project.

Grants and Allocations: None Total Program Costs 188,918

(bf) Illinois Public Education and Outreach Project.

Grants and Allocations: None Total Program Costs 160,156

(bg) Illinois Citizen Lobbying Project.

Grants and Allocations: None Total Program Costs 160,156

(bh) Iowa Membership Education and Services Project.

Grants and Allocations: None Total Program Costs 14,967

(bi) Massachusetts Membership Education and Services Project.

Grants and Allocations: None Total Program Costs 111,467

(bj) Massachusetts Public Education and Outreach Project.

Grants and Allocations: None Total Program Costs 104,822

(bk) Massachusetts Citizen Lobbying Project.

Grants and Allocations: None Total Program Costs 104,822

(bl) Indiana Membership Education and Services Project.

Grants and Allocations: None Total Program Costs 0

(bm) Earth Day Membership Education and Services Project.

Grants and Allocations: None Total Program Costs 8,072

(bn) Earth Day Public Education and Outreach Project.

Grants and Allocations: None Total Program Costs 2,303

(bo) Earth Day Citizen Lobbying Project.

Grants and Allocations: None Total Program Costs 2,303

(bp) National Environmental Policy and Law Center Membership Education and Services Project

Grants and Allocations: None Total Program Costs 15

Subtotal 17,632,065

STATEMENT OF PROGRAM SERVICES RENDERED
FUND FOR PUBLIC INTEREST RESEARCH FY 2004

FORM 990, PART III 04-2762647

		Balance Forward	17,632,065	
(bq)	National Environmental Policy and Law Center Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		15
(br)	National Environmental Policy and Law Center Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		15
(bs)	Green Corps Membership Education and Services Project.			
	Grants and Allocations: None	Total Program Costs		6,371
(bt)	Green Corps Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		6,371
(bu)	Green Corps Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		6,371
(bv)	New Voters Project			
	Grants and Allocations: None	Total Program Costs		39,665
(bw)	Vermont Membership Education and Services Project.			
	Grants and Allocations: None	Total Program Costs		1,866
(bx)	Vermont Public Education and Outreach Project.			
	Grants and Allocations: None	Total Program Costs		1,860
(by)	Vermont Citizen Lobbying Project.			
	Grants and Allocations: None	Total Program Costs		1,860
(bz)	Washington D.C. Membership Education and Services Project			
	Grants and Allocations: None	Total Program Costs		254,105
		Subtotal	17,950,563	

STATEMENT OF PROGRAM SERVICES RENDERED
FUND FOR PUBLIC INTEREST RESEARCH FY 2004

FORM 990, PART III 04-2762647

			Balance Forward	17,950,563	
(ca)	Maine Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		10,935
(cb)	Maine Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		10,935
(cc)	Iowa Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		11,742
(cd)	Iowa Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		11,742
(ce)	North Carolina Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		61,840
(cf)	North Carolina Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		47,477
(cg)	North Carolina Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		47,477
(ch)	Georgia Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		38,626
(ci)	Georgia Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		29,684
(cj)	Georgia Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		29,684
(ck)	California Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		632,741
(cl)	New Hampshire Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		12,716
(cm)	New Hampshire Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		10,186
(cn)	New Hampshire Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		10,186
			Subtotal	18,916,536	

STATEMENT OF PROGRAM SERVICES RENDERED
FUND FOR PUBLIC INTEREST RESEARCH FY 2004

FORM 990, PART III 04-2762647

			Balance Forward	18,916,536	
(co)	Our Wild Heritage Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		794
(cp)	Our Wild Heritage Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		774
(cq)	Our Wild Heritage Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		774
(cr)	Human Rights Campaign Public Education, Outreach, and Advocacy Project				
	Grants and Allocations:	None	Total Program Costs		963,742
(cs)	Rhode Island Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		11,351
(ct)	Rhode Island Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		11,351
(cu)	Rhode Island Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		14,831
(cv)	Texas Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		26,386
(cw)	Texas Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		26,386
(cx)	Texas Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		29,036
(cy)	Maine Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		13,279
(cv)	Environment Action Public Education and Outreach Project.				
	Grants and Allocations:	None	Total Program Costs		5,822
(cw)	Environment Action Citizen Lobbying Project.				
	Grants and Allocations:	None	Total Program Costs		5,822
(cx)	Environment Action Membership Education and Services Project.				
	Grants and Allocations:	None	Total Program Costs		5,831
			Total All Pages	20,032,716	

FUND FOR PUBLIC INTEREST RESEARCH, INC — EIN: 04-2762647

GRANTS AND ALLOCATIONS SCHEDULE
PART II, LINE 22

DESCRIPTION	ADDRESS	AMOUNT	
ALASKA PIRG	PO BOX 101093 ANCHORAGE AK 99503	$	34,788
CALIFORNIA PIRG	1107 9TH ST STE 601 SACRAMENTO CA 95814	$	147,000
CENTER FOR PUBLIC INTER. RES.	44 WINTER ST BOSTON MA 02108	$	1,000
NEW JERSEY PIRG CITIZEN LOBBY	11 N WILLOW ST TRENTON NJ 08608	$	90,500
CONNPIRG CITIZEN LOBBY	198 PARK RD WEST HARTFORD CT 06119	$	1,000
Colorado PIRG	1536 WYNKOOP ST STE 100 DENVER CO 80202	$	48,500
ENVIRONMENT CALIFORNIA	1107 9TH ST STE 601 SACRAMENTO CA 95814	$	1,500
ENVIRONMENT COLORADO	1530 BLAKE ST STE 220 DENVER CO 80202	$	129,500
ENVIRONMENT MAINE	39 EXCHANGE ST STE 301 PORTLAND ME 04101	$	500
FLORIDA PIRG	704 W MADISON ST TALLAHASSEE FL 32304	$	500
GEORGIA PIRG	1447 PEACHTREE ST NE STE 304 ATLANTA GA 30309	$	500
ILLINOIS PIRG	180 W WASHINGTON BLVD STE 500 CHICAGO IL 60602	$	86,000
INDIANA PIRG	IMU ROOM 470A INDIANA UNIVERSITY BLOOMINGTON IN 47405	$	500
IOWA PIRG	3021 INGERSOLL AVE 2ND FL DES MOINES IA 50312	$	7,500
MARYLAND PIRG CITIZEN LOBBY	3121 ST PAUL ST STE 26 BALTIMORE MD 21218	$	26,500
MASSACHUSETTS PIRG	44 WINTER ST BOSTON MA 02108	$	1,000
MISSOURI PIRG	310 A N EUCLID ST LOUIS MO 63108	$	500
NORTH CAROLINA PIRG CITIZEN LOBBY	112 SOUTH BLOUNT ST RALEIGH NC 27601	$	44,500
NEW MEXICO PIRG	135 HARVARD ST SE ALBUQUERQUE NM 87106	$	12,500
NEW YORK PIRG	9 MURRAY ST 3RD FL NEW YORK NY 10007	$	1,000
NEW HAMPSHIRE PIRG	80 NORTH MAIN ST STE 201 CONCORD NH 03301	$	15,000
OHIO PIRG	36 W GAY ST STE 315 COLUMBUS OH 43215	$	36,500
OREGON STATE PIRG	1536 SE 11TH AVE PORTLAND OR 97214	$	131,000
PENNENVIRONMENT	1334 WALNUT ST 6TH FL PHILADELPHIA PA 19107	$	61,000
PENNSYLVANIA PIRG	1334 WALNUT ST 6TH FL PHILADELPHIA PA 19107	$	34,000
PIRG IN MICHIGAN PUBLIC INTEREST LOBBY	102 E LIBERTY STE 202 ANN ARBOR MI 48104	$	78,000
RHODE ISLAND PIRG	11 S ANGELL ST #337 PROVIDENCE RI 02906	$	37,500
TEXAS PIRG	700 WEST AVE AUSTIN TX 78701	$	500
TOXICS ACTION CENTER CAMPAIGNS	44 WINTER ST BOSTON MA 02108	$	500

FUND FOR PUBLIC INTEREST RESEARCH, INC EIN: 04-2762647

GRANTS AND ALLOCATIONS SCHEDULE
PART II, LINE 22

DESCRIPTION	ADDRESS	AMOUNT
UNITED STATES PIRG	218 D ST SE WASHINGTON DC 20003	$ 51,000
VERMONT PIRG	141 MAIN ST STE 6 MONTPELIER VT 05602	$ 1,000
WASHINGTON STATE PIRG	3240 EASTLAKE AVE E STE 100 SEATTLE WA 98102	$ 127,500
WISCONSIN PIRG	210 N BASSETT ST STE 200 MADISON WI 53703	$ 4,500
Grand Total		$ 1,213,288

- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension,** complete only **Part I** (on page 1).

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

Type or print. File by the extended due date for filing the return. See instructions.		
	Name of Exempt Organization FUND FOR PUBLIC INTEREST RESEARCH, INC.	Employer identification number 04-2762647
	Number, street, and room or suite no. If a P.O. box, see instructions. 44 WINTER STREET 4th Fl	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BOSTON, MA 02108	

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

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

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

- If the organization does **not** have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a **Group Return,** enter the organization's four digit Group Exemption Number (GEN) ________ . If this is for the **whole** group, check this box ▶ [ ] . If it is for **part** of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until MAY 16, 2005 .

5 For calendar year _______ , or other tax year beginning JUL 1, 2003 and ending JUN 30, 2004 .

6 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions .... $

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 .... $

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions .... $ 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 ▶ [signature] Title ▶ Controller Date ▶ 4/4/05

Notice to Applicant - To Be Completed by the IRS

[✓] We **have** approved this application. Please attach this form to the organization's return.

[ ] We **have not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.

[ ] We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

[ ] We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested.

[ ] Other ________________

________________ By: ________________ ________________
Director Date

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

Type or print	
	Name EDELSTEIN & COMPANY LLP
	Number and street (include suite, room, or apt. no.) Or a P.O. box number 24 SCHOOL STREET
323832 05-01-03	City or town, province or state, and country (including postal or ZIP code) BOSTON, MASSACHUSETTS 02108-5113