

Return of Organization Exempt from Income Tax

1999

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

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 1999 calendar year, Or tax year period beginning 1999, and ending

B Check if: Change of address, Initial return, Final return, Amended return. C Name of organization: MIDDLE EAST FORUM. D Employer Identification Number: 23-7749796. E Telephone number. F Check... if exemption application is pending.

G Type of organization: [X] Exempt under section 501(c) 3 (insert number) or [] section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts Must attach a completed Schedule A (Form 990).

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

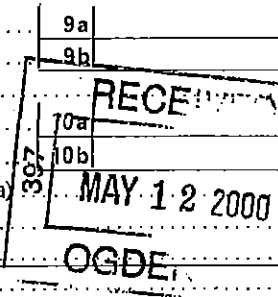
K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 package in the mail, it should file a return without financial data. Some states require a complete return.

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 (see instructions)

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

SCANNED MAY 30 2000



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 \$ _____ non-cash \$ _____)	22				
23 Specific assistance to individuals (attach sch)	23				
24 Benefits paid to or for members (attach sch)	24				
25 Compensation of officers, directors, etc	25	200,000.	0.	200,000.	
26 Other salaries and wages	26	78,436.	0.	78,436.	
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	17,085.	0.	17,085.	
30 Professional fundraising fees	30				
31 Accounting fees	31	16,790.	0.	16,790.	
32 Legal fees	32	3,156.	0.	3,156.	
33 Supplies	33				
34 Telephone	34	9,040.	8,136.	904.	
35 Postage and shipping	35	7,961.	0.	7,961.	
36 Occupancy	36	25,347.	0.	25,347.	
37 Equipment rental and maintenance	37				
38 Printing and publications	38				
39 Travel	39	5,635.	5,635.	0.	
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	4,278.	0.	4,278.	
43 Other expenses (itemize): a	43a				
b CONSULTING	43b	2,641.	0.	2,641.	
c BANK FEES	43c	1,048.	0.	1,048.	
d DUES & SUBSCRIPTIONS	43d	762.	0.	762.	
e See Other Expenses Stmt	43e	1,470,330.	1,463,366.	6,964.	
44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	1,842,509.	1,477,137.	365,372.	

Reporting of Joint Costs - Did you report in column (B) (program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to program services \$ _____; (iii) the amount allocated to management and general \$ _____; and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
Education-Middle East Affairs 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) & (4) organizations & section 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)	
a Provide by way of public speakers and lecturers the dissemination of scholarly material regarding research and affairs affecting the Middle East (Grants and allocations \$ 0.)	20,742.
b Administration of book publications regarding Muslim Extremists, Kuwait, and other conspiracy theories (Grants and allocations \$ 0.)	1,456,395.
c (Grants and allocations \$)	
d (Grants and allocations \$)	
e Other program services (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	1,477,137.

Part IV Balance Sheets (See instructions)

		(A) Beginning of year		(B) End of year	
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.					
ASSETS	45	Cash — non-interest-bearing	100,059.	45	40,076.
	46	Savings and temporary cash investments	23,013.	46	33,985.
	47a	Accounts receivable			
		b Less: allowance for doubtful accounts		47c	
	48a	Pledges receivable			
		b Less: allowance for doubtful accounts		48c	
	49	Grants receivable		49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a	Other notes & loans receivable (attach schedule)			
		b Less: allowance for doubtful accounts		51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges		53	
	54	Investments — securities (attach schedule)	L-54 Stmt. 6,466.	54	40,175.
	55a	Investments — land, buildings, & equipment: basis			
	b Less: accumulated depreciation (attach schedule)		55c		
56	Investments — other (attach schedule)		56		
57a	Land, buildings, and equipment: basis	57a 44,589.			
	b Less: accumulated depreciation (attach schedule)	57b 15,538.	57c 25,182.	29,051.	
58	Other assets (describe ► SECURITY DEPOSIT)	1,667.	58	4,779.	
59	Total assets (add lines 45 through 58) (must equal line 74)	156,387.	59	148,066.	
LIABILITIES	60	Accounts payable and accrued expenses		60	
	61	Grants payable		61	
	62	Deferred revenue		62	
	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 ► PAYROLL TAXES WITHHELD)	1,891.	65	2,564.
66	Total liabilities (add lines 60 through 65)	1,891.	66	2,564.	
MULTIFUND 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	154,496.	67	145,502.
	68	Temporarily restricted		68	
	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)	154,496.	73	145,502.
	74	Total liabilities and net assets/fund balances (add lines 66 and 73)	156,387.	74	148,066.

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.

BAA

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

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

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments ... \$		
(2)	Donated services and use of facilities ... \$		
(3)	Recoveries of prior year grants ... \$		
(4)	Other (specify):		
	----- \$		
	Add amounts on lines (1) through (4) ...	b	
c	Line a minus line b ...	c	
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	
e	Total revenue per line 12, Form 990 (line c plus line d) ...	e	

a	Total expenses and losses per audited financial statements	a	N/A
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	
c	Line a minus line b ...	c	
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	
e	Total expenses per line 17, Form 990 (line c plus line d) ...	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see 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	(E) Expense account and other allowances
DANIEL PIPES	PRESIDENT 40	155,000.	0.	0.
AMY SHARGEL	VP/SEC 40	45,000.	0.	0.
JOSEPH S ZURITSKY	VICE CHAIR 2	0.	0.	0.
IRWIN HOCHBERG	CHAIRMAN 2	0.	0.	0.
DAVID STEINMANN	TREASURER 2	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? Yes No
 If 'Yes,' attach schedule - see instructions.

Part VI Other Information (See specific instructions.)

		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		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.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	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? If 'Yes,' attach a statement		X
80a	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?		X
81a	If 'Yes,' enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81b	Enter the amount of political expenditures, direct or indirect, as described in the instructions 81 a		X
82a	Did the organization file Form 1120-POL for this year?		X
82a	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
82b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) 82 b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
85c	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.		
85c	Dues, assessments, and similar amounts from members 85 c		
85d	Section 162(e) lobbying and political expenditures 85 d		
85e	Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices 85 e		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85 f		
85g	Does the organization elect to pay the Section 6033(e) tax on the amount in 85f?		
85h	If Section 6033(e)(1)(A) dues notices 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?		
86a	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86 a		
86b	Gross receipts, included on line 12, for public use of club facilities 86 b		
87a	501(c)(12) organizations. Enter: a Gross income from members or shareholders 87 a		
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87 b		
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		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: Section 4911 ▶ _____; Section 4912 ▶ _____; Section 4955 ▶ _____		
89b	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		X
89c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958 ▶ _____		
89d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ _____		
90a	List the states with which a copy of this return is filed ▶ <u>N/A</u>		
90b	Number of employees employed in the pay period that includes March 12, 1999 (see instructions)		
91	The books are in care of ▶ <u>AMY SHARGEL</u> Telephone number ▶ <u>(215) 546-5406</u> Located at ▶ <u>1500 WALNUT ST, SUITE 1050, PHILADELPHIA</u> PA ZIP + 4 ▶ <u>19102</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <u>92</u>		

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

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a AFFAIRS, DINNERS					102,361.
b RESEARCH PROJECTS-					
c (INCL. MUSLIM TERRORISM,					
d MUSLIMS IN AMERICA,					
e RELIGIOUS EXTREMISM)					1,446,140.
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	23.	
96 Dividends & interest from securities			14	1,579.	
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 pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	3,962.	
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))				5,564.	1,548,501.
105 Total (add line 104, columns (B), (D), and (E))					1,554,065.

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 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).
93a	Provide forum for the dissemination of scholarly material regarding Middle East affairs
93b	Publication and research regarding the Middle East
93e	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

N/A

(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
	%			
	%			
	%			
	%			

Please Sign Here

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. (See instructions.)

Signature of Officer: Daniel Pijer Date: May 9, 2000 Type or Print Name and Title: Daniel Pijer, President

Paid Preparer's Use Only

Preparer's Signature: Jerome C. Lieberman CPA Date: 05/01/00 Check if self-employed: Preparer's SSN or PTIN: P00076419

Firm's Name (or yours if self-employed) and Address: LIEBERMAN AND COMPANY
500 OFFICE CENTER DR SUITE 160
FT WASHINGTON PA EIN: 23-2669200
 ZIP + 4: 19034

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

1999

IRS use only — Do not write or staple in this space.

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1)
Nonexempt Charitable Trust Supplementary Information — (See separate instructions.)

OMB No. 1545-0047

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

Name of the Organization MIDDLE EAST FORUM	Employer Identification Number 23-7749796
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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
N/A				
Total number of other employees paid over \$50,000				

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
N/A		
Total number of others receiving over \$50,000 for professional services		

Part III Statements About Activities

		Yes	No
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?	1		X
If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ... ▶ \$			
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.			
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its 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:			
a Sale, exchange, or leasing of property?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See . P.t .V, . Fm . 990 ..	2d	X	
e Transfer of any part of its income or assets?	2e		X
If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.			
3 Does the organization make grants for scholarships, fellowships, student loans, etc?	3		X
4a Do you have a section 403(b) annuity plan for your employees?	4a		
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)			

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

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

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

(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.)

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) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,642,786.	1,176,603.	876,344.	458,049.	4,153,782.
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	92,464.	23,458.	30,228.	82,582.	228,732.
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	2,174.	15,341.	7,329.	3,847.	28,691.
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	1,737,424.	1,215,402.	913,901.	544,478.	4,411,205.
24 Line 23 minus line 17	1,644,960.	1,191,944.	883,673.	461,896.	4,182,473.
25 Enter 1% of line 23	17,374.	12,154.	9,139.	5,445.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a
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 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					26b
c Total support for Section 509(a)(1) test: Enter line 24, column (e)					26c
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f %
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: (1998) 988,160. (1997) 730,127. (1996) 518,579. (1995) 289,044.					
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: (1998) _____ (1997) _____ (1996) _____ (1995) _____					
c Add: Amounts from column (e) for lines: 15 4,153,782. 16 _____ 17 228,732. 20 _____ 21 _____					27c 4,382,514.
d Add: Line 27a total 2,525,910. and line 27b total _____					27d 2,525,910.
e Public support (line 27c total minus line 27d total)					27e 1,856,604.
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f 4,411,205.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 42.09 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0.65 %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1995 through 1998, 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.)					

THE MIDDLE EAST FORUM
23-7749796
FORM 990
DECEMBER 31, 1999

LINE 42 - DEPRECIATION:

OFFICE COPIER, FAX AND
COMPUTERS

COST \$44,589

DEPRECIATION
SL 10 YRS \$ 4,278

Form 990, Page 2, Part II, Line 43

Other Expenses Stmt

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Other expenses (itemize)				
INSURANCE	1,717.	0.	1,717.	
OFFICE EXPENSES	11,702.	10,532.	1,170.	
UTILITIES	1,665.	0.	1,665.	
MOVING EXPENSES	2,242.	0.	2,242.	
GIFT SUBSCRIPTIONS	3,740.	3,740.	0.	
AFFAIR, DINNER EXPENSES	20,742.	20,742.	0.	
RESEARCH PROJECT EXPENSES	1,426,826.	1,426,826.	0.	
COMPUTER SERVICES	1,696.	1,526.	170.	
Total	<u>1,470,330.</u>	<u>1,463,366.</u>	<u>6,964.</u>	

Form 990, Page 3, Part IV, Line 54

Investments - Securities Statement

Line 54 – Investments - Securities:	Beginning of Year	End of Year
1447 SHARES RUSS BERRIE & COMPANY INC	0.	30,297.
192 SHARES SUMMIT BANCORP	4,456.	5,880.
71 VORNADO OPERATING	572.	426.
23 SHARES SANMINA CORP	1,438.	2,297.
15 SHARES GENERAL INSTRUMENT CORP	0.	1,275.
Total	<u>6,466.</u>	<u>40,175.</u>