

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)

2003

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2003 calendar year, or tax year beginning

and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization THE HUMANE SOCIETY OF THE UNITED STATES	D Employer identification number 53-0225390
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2100 L STREET, NW	E Telephone number 202-452-1100
		City or town, state or country, and ZIP + 4 WASHINGTON, DC 20037	F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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 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 No

G Website: ▶ **WWW.HSUS.ORG**

J Organization type (check only one) ▶ 501(c) (3) ◀ (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.**

I Group Exemption Number ▶

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **123,086,897.**

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

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	62,948,318.		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ 62,405,982. noncash \$ 542,336.)	1d			62,948,318.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			1,921,137.
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4			32,301.
	5 Dividends and interest from securities	5			2,929,933.
	6 a Gross rents SEE STATEMENT 1	6a	808,667.		
	b Less: rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			808,667.
7 Other investment income (describe ▶)	7				
8 a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
	51,792,244.	8a	195.		
	b Less: cost or other basis and sales expenses	8b	<1,105.>		
	c Gain or (loss) (attach schedule)	8c	1,300.		
d Net gain or (loss) (combine line 8c, columns (A) and (B)) STMT 2 STMT 3	8d			1,116,070.	
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>					
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			2,654,102.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			72,410,528.	
Expenses	13 Program services (from line 44, column (B))	13		42,065,598.	
	14 Management and general (from line 44, column (C))	14		6,268,922.	
	15 Fundraising (from line 44, column (D))	15		15,644,579.	
	16 Payments to affiliates (attach schedule) SEE STATEMENT 4	16		5,569,520.	
	17 Total expenses (add lines 16 and 44, column (A))	17			69,548,619.
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			2,861,909.	
Net Assets	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		85,810,587.	
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 5	20		11,324,975.	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			99,997,471.

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print	Name of Exempt Organization	Employer identification number
	THE HUMANE SOCIETY OF THE UNITED STATES	53-0225390
	Number, street, and room or suite no. If a P.O. box, see instructions. 2100 L STREET, NW	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20037	

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

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- 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 will cover.

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until AUGUST 16, 2004 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year 2003 or
 ▶ tax year beginning _____, and ending _____

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

3a 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 or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c **Balance Due.** Subtract line 3b from line 3a. 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 ▶ Margaret A. Bradshaw Title ▶ CPA / AGENT
 LHA For Paperwork Reduction Act Notice, see instruction

Date ▶ 5/15/04

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. Page 2

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 \$1,437,157. noncash \$	22 1,437,157.	1,437,157.	STATEMENT 7	
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 1,182,870.	941,565.	149,751.	91,554.
26	Other salaries and wages	26 10,676,505.	8,498,367.	1,352,153.	825,985.
27	Pension plan contributions	27 1,292,077.	1,037,021.	159,184.	95,872.
28	Other employee benefits	28 1,766,228.	1,426,671.	217,860.	121,697.
29	Payroll taxes	29 998,856.	819,142.	111,562.	68,152.
30	Professional fundraising fees	30 1,788,312.			1,788,312.
31	Accounting fees	31 104,620.	76,787.	24,475.	3,358.
32	Legal fees	32 338,067.	248,127.	79,088.	10,852.
33	Supplies	33 1,382,369.	1,238,263.	125,418.	18,688.
34	Telephone	34 361,890.	299,495.	47,238.	15,157.
35	Postage and shipping	35 735,720.	644,737.	28,483.	62,500.
36	Occupancy	36 739,506.	552,511.	169,135.	17,860.
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39 2,045,720.	1,803,387.	140,367.	101,966.
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42 729,706.	502,083.	201,575.	26,048.
43	Other expenses not covered above (itemize):				
a	43a			
b	43b			
c	43c			
d	43d			
e	SEE STATEMENT 6	43e 38,399,496.	22,540,285.	3,462,633.	12,396,578.
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 63,979,099.	42,065,598.	6,268,922.	15,644,579.

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 \$ 28,060,740. ; (ii) the amount allocated to Program services \$ 12,735,518. ;

(iii) the amount allocated to Management and general \$ 1,075,287. ; and (iv) the amount allocated to Fundraising \$ 4,249,935. .

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? **PROTECTION OF ANIMALS AND THE ENVIRONMENT.**

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	PUBLIC EDUCATION, MEMBERSHIP INFORMATION AND PUBLICATION - SEE ATTACHMENT 1	(Grants and allocations \$ 367,703.)	23,252,250.
b	WILDLIFE, ANIMAL HABITAT AND SHELTERING - SEE ATTACHMENT 1	(Grants and allocations \$ 531,262.)	8,384,119.
c	CRUELTY INVESTIGATIONS AND REGIONAL OFFICES - SEE ATTACHMENT 1	(Grants and allocations \$ 77,836.)	5,464,579.
d	LEGAL ASSISTANCE, LITIGATION, LEGISLATION AND GOVERNMENT RELA SEE ATTACHMENT 1	(Grants and allocations \$ 234,990.)	2,297,755.
e	Other program services (attach schedule) STATEMENT 8	(Grants and allocations \$ 225,366.)	2,666,895.
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		42,065,598.

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	9,445.	9,398.
	46 Savings and temporary cash investments	24,915,093.	15,994,604.
	47 a Accounts receivable		
	b Less: allowance for doubtful accounts		
	48 a Pledges receivable	5,318,241.	
	b Less: allowance for doubtful accounts	138,284.	
	49 Grants receivable		
	50 Receivables from officers, directors, trustees, and key employees		
	51 a Other notes and loans receivable		
	b Less: allowance for doubtful accounts		
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges	2,111,575.	2,191,649.
	54 Investments - securities STMT 9 STMT 10 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	55,862,336.	80,690,828.
	55 a Investments - land, buildings, and equipment: basis		
	b Less: accumulated depreciation		
56 Investments - other	SEE STATEMENT 11 181,494.	177,395.	
57 a Land, buildings, and equipment: basis	57a 16,557,183.		
b Less: accumulated depreciation STMT 12	57b 8,316,213.		
58 Other assets (describe SEE STATEMENT 13)	1,620,217.	882,413.	
59 Total assets (add lines 45 through 58) (must equal line 74)	96,603,057.	113,367,214.	
Liabilities	60 Accounts payable and accrued expenses	3,833,437.	6,603,968.
	61 Grants payable		
	62 Deferred revenue		
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable		
	65 Other liabilities (describe SEE STATEMENT 14)	6,959,033.	6,765,775.
66 Total liabilities (add lines 60 through 65)	10,792,470.	13,369,743.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	60,280,949.	70,810,822.
	68 Temporarily restricted	6,249,325.	9,920,437.
	69 Permanently restricted	19,280,313.	19,266,212.
	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		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
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)	85,810,587.	99,997,471.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	96,603,057.	113,367,214.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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

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	89,420,094.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments		\$ 10,873,769.
(2)	Donated services and use of facilities		\$
(3)	Recoveries of prior year grants		\$
(4)	Other (specify):		
	STMT 15		\$ 6,135,863.
	Add amounts on lines (1) through (4)	b	17,009,632.
c	Line a minus line b	c	72,410,462.
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):		
	ROUNDING		\$ 66.
	Add amounts on lines (1) and (2)	d	66.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	72,410,528.

a	Total expenses and losses per audited financial statements	a	74,864,684.
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):		
	STMT 16		\$ 5,316,129.
	Add amounts on lines (1) through (4)	b	5,316,129.
c	Line a minus line b	c	69,548,555.
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):		
	ROUNDING		\$ 64.
	Add amounts on lines (1) and (2)	d	64.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	69,548,619.

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
SEE STATEMENT 17		1182870.	96,204.	0.
Directors and officers liability insurance premiums have been paid by the organization. This benefit is being reported in total and is not shown in the allocation of Part V.	Current Year Premium-		72,195	

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		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
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		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?	X	
b	If "Yes," enter the name of the organization SEE STATEMENT 18 and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> 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?		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?	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		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible? N/A		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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 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		
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		
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		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0. ; section 4912 0. ; section 4955 0.		
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		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 ATTACHMENT 2		
b	Number of employees employed in the pay period that includes March 12, 2003 90b 289		
91	The books are in care of CONTROLLER Telephone no. 202-452-1100		
	Located at 2100 L STREET, NW, WASHINGTON, DC ZIP + 4 20037		
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 92 N/A		

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

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a <u>SEE STATEMENT 19</u>		213,528.		110,000.	1,597,609.
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	32,301.	
96 Dividends and interest from securities			14	2,929,933.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	808,667.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	1,116,070.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a <u>ROYALTIES</u>			15	2,276,973.	
b <u>MISCELLANEOUS INCOME</u>			01	63,319.	
c <u>LIST RENTALS</u>			13	313,810.	
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		213,528.		7,651,073.	1,597,609.
105 Total (add line 104, columns (B), (D), and (E))					9,462,210.

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).
	<u>SEE STATEMENT 20</u>

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 with Personal Benefit Contracts (See page 34 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

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 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.

Signature of officer: [Signature] Date: _____ Type of print name and title: CIA

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 8/10/04 Check if self-employed: Preparer's SSN or PTIN: _____

Firm's name (or yours if self-employed), address, and ZIP + 4: GRANT THORNTON LLP
2070 CHAIN BRIDGE ROAD, SUITE 300
VIENNA, VA 22182

EIN: _____ Phone no.: (703) 847-7500

