

**Return of Private Foundation**  
or Section 4947(a)(1) Nonexempt Charitable Trust  
Treated as a Private Foundation

**2002**

Department of the Treasury  
Internal Revenue Service

Note The organization may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2002, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**G** Check all that apply:  Initial return  Final return  Amended return  Address change  Name change

Use the IRS label otherwise, print or type See Specific Instructions	Name of organization <b>CAPITAL ATHLETIC FOUNDATION, LLC.</b>	A Employer identification number <b>52-2181892</b>
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite <b>C/O JACK ABRAMOFF 1101 PENN. AVE. NW 600</b>	B Telephone number <b>202-756-2249</b>
	City or town, state, and ZIP code <b>WASHINGTON, DC 20004</b>	C If exemption application is pending, check here <input type="checkbox"/> D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>

**H** Check type of organization:  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

**I** Fair market value of all assets at end of year (from Part II, col (c), line 16) **\$ 1,074,507.** (Part I, column (d) must be on cash basis)

**J** Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

**E** If private foundation status was terminated under section 507(b)(1)(A), check here   
**F** If the foundation is in a 60-month termination under section 507(b)(1)(B) check here

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c) and (d) may not necessarily equal the amounts in column (a).)	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received Check <input type="checkbox"/> if the foundation is not required to attach Sch B	2,569,934.			
2 Distributions from split-interest trusts				
3 Interest on savings and temporary cash investments	8,912.	8,912.		STATEMENT 1
4 Dividends and interest from securities				
5a Gross rents				
b (Net rental income or loss)				
6a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)		0.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less: Cost of goods sold				
c Gross profit or (loss)				
11 Other income	20,180.	0.	20,180.	STATEMENT 2
12 Total. Add lines 1 through 11	2,599,026.	8,912.	20,180.	
13 Compensation of officers, directors, trustees, etc.	0.	0.	0.	0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Depreciation	10,416.	0.	0.	0.
b Accounting fees	11,190.	0.	0.	0.
c Other professional fees	500.	0.	0.	0.
17 Interest				
18 Taxes				
19 Depreciation and depletion	5,283.	0.	71.	
20 Occupancy				
21 Travel, conferences, and meetings	234,319.	0.	0.	0.
22 Printing and publications				
23 Other expenses	6,344.	1,256.	0.	0.
24 Total operating and administrative expenses. Add lines 13 through 23	268,052.	1,256.	71.	0.
25 Contributions, gifts, grants paid	2,331,656.			2,331,656.
26 Total expenses and disbursements. Add lines 24 and 25	2,599,708.	1,256.	71.	2,331,656.
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	<682.>			
b Net investment income (if negative, enter -0-)		7,656.		
c Adjusted net income (if negative, enter -0-)			20,109.	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	1,020,306.	1,036,585.	1,036,585.
	3 Accounts receivable ▶ 104.			
	Less allowance for doubtful accounts ▶		104.	104.
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶ 43,060.				
Less accumulated depreciation STMT 7 ▶ 5,392.	43,958.	37,668.	37,668.	
15 Other assets (describe ▶ STATEMENT 8 )	10,925.	150.	150.	
16 Total assets (to be completed by all filers)	1,075,189.	1,074,507.	1,074,507.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ )			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Organizations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	1,075,189.	1,074,507.	
30 Total net assets or fund balances	1,075,189.	1,074,507.		
31 Total liabilities and net assets/fund balances	1,075,189.	1,074,507.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,075,189.
2 Enter amount from Part I, line 27a	2	<682.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,074,507.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,074,507.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a</b>			
<b>b</b> NONE			
<b>c</b>			
<b>d</b>			
<b>e</b>			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2</b> Capital gain net income or (net capital loss) ( If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 )	<b>2</b>	
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8	<b>3</b>	

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank

Was the organization liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No

If "Yes," the organization does not qualify under section 4940(e). Do not complete this part

**1** Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2001	153,020.	304,308.	.5028458
2000	11,824.	3,069.	3.8527208
1999	206.	11,820.	.0174281
1998			
1997			

<b>2</b> Total of line 1, column (d)	<b>2</b>	4.3729947
<b>3</b> Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	<b>3</b>	1.4576649
<b>4</b> Enter the net value of noncharitable-use assets for 2002 from Part X, line 5	<b>4</b>	1,058,355.
<b>5</b> Multiply line 4 by line 3	<b>5</b>	1,542,727.
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)	<b>6</b>	77.
<b>7</b> Add lines 5 and 6	<b>7</b>	1,542,804.
<b>8</b> Enter qualifying distributions from Part XII, line 4	<b>8</b>	2,331,656.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate  
See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

Table with 11 rows and 2 columns. Row 1: 77. Row 2: 0. Row 3: 77. Row 4: 0. Row 5: 77. Row 6a: 5. Row 6c: 100. Row 7: 105. Row 10: 28. Row 11: 0.

Part VII-A Statements Regarding Activities

Table with 11 rows and 3 columns (Yes, No, N/A). Row 1a: X. Row 1b: X. Row 1c: X. Row 2: X. Row 3: X. Row 4a: X. Row 4b: N/A. Row 5: X. Row 6: X. Row 7: X. Row 8a: DISTRICT OF COLUMBIA. Row 8b: X. Row 9: X. Row 10: STMT 9. Row 11: X. Row 13: N/A.

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies

Table with columns for question descriptions, Yes/No checkboxes, and a grid for Yes/No responses. Includes questions 1a through 6a and 6b regarding disqualifying activities, disaster assistance, and business holdings.

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** Page 6

**1 List all officers, directors, trustees, foundation managers and their compensation**

(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, other allowances
CAPITAL ATHLETIC FOUNDATION LLC 1101 PENN. AVE. NW, STE.600 WASHINGTON, DC 20004	TRUSTEE 0.	0.	0.	0.
JACK ABRAMOFF 1101 PENN. AVE. NW, STE.600 WASHINGTON, DC 20004	CO-MANAGING MEMBER MINIMAL	0.	0.	0.
PAMELA ABRAMOFF, EFFECTIVE 09/23/02 1101 PENN. AVE. NW, STE.600 WASHINGTON, DC 20004	CO-MANAGING MEMBER MINIMAL	0.	0.	0.

**2 Compensation of five highest-paid employees (other than those included on line 1) If none, enter "NONE "**

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 0

**3 Five highest-paid independent contractors for professional services If none, enter "NONE "**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
RABBI DAVID LAPIN SANTA MONICA, CA 90405	CONSULTING	60,529.

Total number of others receiving over \$50,000 for professional services 0

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 ESKOL ACADEMY - ESTABLISHMENT OF EDUCATIONAL AND ATHLETIC FACILITIES AND OPERATIONS OF PRIVATE BOYS SCHOOL. INCULDES TEACHING FACILITIES, INSTRUCTORS AND ICE RINK DONATION	1,857,704.
2 P'TACH - AN ORGANIZATION ESTABLISHED TO MATCH CHILDREN WITH UNIQURE LEARNING NEEDS TO THE PROPER EDUCATIONAL INSTITUTION.	300,000.
3 KOLLEL OHEL TIFERET - AN EDUCATION INSTITUTION IN ISRAEL. SUPPORT USED FOR EDUCATIONS, ATHLETIC AND SECURTIY.	97,000.
4 CONTRIBUTIONS TO VARIOUS PUBLIC & PRIVATE SCHOOLS, AND YOUTH ORGANIZATIONS THAT INTEGRATE SPORTSMANSHIP WITHIN ACADEMIC CURRICULUM AND THE FRAMEWORK OF ORGANIZED GROUP ACTIVITIES.	76,952.

**Part IX-B Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
<b>Total</b> Add lines 1 through 3	0.

**Part X Minimum Investment Return** (All domestic foundations must complete this part Foreign foundations, see instructions)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	
b Average of monthly cash balances	1b	1,028,446.
c Fair market value of all other assets	1c	46,026.
d Total (add lines 1a, b, and c)	1d	1,074,472.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2 Acquisition indebtedness applicable to line 1 assets	2	0.
3 Subtract line 2 from line 1d	3	1,074,472.
4 Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	16,117.
5 Net value of noncharitable-use assets Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,058,355.
6 Minimum investment return Enter 5% of line 5	6	52,918.

**Part XI Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here  and do not complete this part)

1 Minimum investment return from Part X, line 6	1	52,918.
2a Tax on investment income for 2002 from Part VI, line 5	2a	77.
b Income tax for 2002 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	77.
3 Distributable amount before adjustments Subtract line 2c from line 1	3	52,841.
4a Recoveries of amounts treated as qualifying distributions	4a	0.
b Income distributions from section 4947(a)(2) trusts	4b	0.
c Add lines 4a and 4b	4c	0.
5 Add lines 3 and 4c	5	52,841.
6 Deduction from distributable amount (see instructions)	6	0.
7 Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	52,841.

**Part XII Qualifying Distributions** (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	2,331,656.
b Program-related investments - Total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	2,331,656.
5 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b	5	77.
6 Adjusted qualifying distributions Subtract line 5 from line 4	6	2,331,579.

Note The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

**Part XIII** Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2001	(c) 2001	(d) 2002
1 Distributable amount for 2002 from Part XI, line 7				52,841.
2 Undistributed income if any as of the end of 2001				
a Enter amount for 2001 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2002				
a From 1997				
b From 1998				
c From 1999				
d From 2000				11,592.
e From 2001				137,905.
f Total of lines 3a through e	149,497.			
4 Qualifying distributions for 2002 from Part XII, line 4 ▶ \$ 2,331,656.				
a Applied to 2001, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2002 distributable amount				52,841.
e Remaining amount distributed out of corpus	2,278,815.			
5 Excess distributions carryover applied to 2002 (If an amount appears in column (d) the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below	2,428,312.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2001 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2002 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2003				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3)	0.			
8 Excess distributions carryover from 1997 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2003 Subtract lines 7 and 8 from line 6a	2,428,312.			
10 Analysis of line 9				
a Excess from 1998				
b Excess from 1999				
c Excess from 2000				11,592.
d Excess from 2001				137,905.
e Excess from 2002				2,278,815.

**Part XIV Private Operating Foundations** (see instructions and Part VII A, question 9) N/A

**1 a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2002, enter the date of the ruling ▶

**b** Check box to indicate whether the organization is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	
<b>2 a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
<b>b</b> 85% of line 2a					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities					
Subtract line 2d from line 2c					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon					
<b>a</b> "Assets" alternative test - enter					
<b>(1)</b> Value of all assets					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test - Enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
<b>c</b> "Support" alternative test - enter					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

**Part XV Supplementary Information** (Complete this part only if the organization had \$5,000 or more in assets at any time during the year-see page 25 of the instructions.)

**1 Information Regarding Foundation Managers**

**a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2) )

JACK ABRAMOFF

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc , Programs**

Check here  if the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

**a** The name, address, and telephone number of the person to whom applications should be addressed

**b** The form in which applications should be submitted and information and materials they should include

**c** Any submission deadlines

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

**Part XV** Supplementary Information (continued)

**3** Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i>  SEE STATEMENT 10				2,331,656.
Total <span style="float: right;">▶ 3a</span>				2,331,656.
b <i>Approved for future payment</i>  NONE				
Total <span style="float: right;">▶ 3b</span>				0.





**Schedule B**  
(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No 1545-0047

**2002**

Name of organization

Employer identification number

CAPITAL ATHLETIC FOUNDATION, LLC.

52-2181892

Organization type (check one)

- | Filers of          | Section  |
|--------------------|--|
| Form 990 or 990-EZ | <input type="checkbox"/> 501(c)( ) (enter number) organization                                     |
|                    | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation |
|                    | <input type="checkbox"/> 527 political organization  |
| Form 990 PF        | <input checked="" type="checkbox"/> 501(c)(3) exempt private foundation                            |
|                    | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation     |
|                    | <input type="checkbox"/> 501(c)(3) taxable private foundation                                      |

Check if your organization is covered by the **General Rule** or a **Special Rule** (Note Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General Rule and a Special Rule-see instructions )

**General Rule-**

- For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II )

**Special Rules-**

- For a section 501(c)(3) organization filing Form 990, or Form 990 EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II )
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III )
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990 EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year ) ▶ \$ \_\_\_\_\_

**Caution** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2002)

Name of organization

Employer identification number

CAPITAL ATHLETIC FOUNDATION, LLC.

52-2181892

**Part I Contributors** (See Specific Instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	SAGINAW CHIPPEWA INDIAN TRIBE 7070 E. BROADWAY MT. PLEASANT, NY 48858	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	NATIONAL CENTER FOR PUBLIC POLICY RESEARCH 777 NORTH CAPITOL STREET, NE WASHINGTON, DC 20002	\$ 450,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3	MISSISSIPPI BAND OF CHOCTAW INDIANS P.O. BOX 6090 - CHOCTOW BRANCH CHOCTOW, MS 39350	\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
4	S.P.I. SPIRITS (CYPRUS) LIMITED P.O. BOX 5700 3311 LIMASSOL	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
5	ALABAMA-COUSHATTA ENTERTAINMENT CENTER 710 STATE PARK ROAD 56 LIVINGSTON, TX 77351-1277	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
6	ALAN J. BRODER 10907 WHEELER DRIVE SILVER SPRING, MD 20901	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization

Employer identification number

CAPITAL ATHLETIC FOUNDATION, LLC.

52-2181892

**Part I Contributors** (See Specific Instructions)

(a) No	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	DEBRA & JACOB FRENKEL 614 LAMBERTON DRIVE SILVER SPRING, MD 20902	\$ 9,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
8	JACK ABRAMOFF 1101 PENNSYLVANNIA AVE., NW, SUITE 600 WASHINGTON, DC 20004	\$ 991,749.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
9	CHEVY CHASE BANK LAUREL, MD 20707	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
10		\$	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
4	TORAH ORGANIZATION COST IRS USER FEE	102102SL 070799	SL	40.00 60M	16 43	17,000. 500.			17,000. 500.			71. 100.
	* 990-PF PG 1 TOTAL -					17,500.		0.	17,500.	250.	0.	171.
2(D)	THERMAL IMAGER	110501SL	SL	5.00	16	18,057.			18,057.	50.		0.
3	SCHOOL VAN	101001SL	SL	5.00	16	26,060.			26,060.	109.		5,212.
	* 990-PF PG 1 TOTAL --					44,117.		0.	44,117.	159.	0.	5,212.
	* GRAND TOTAL 990-PF PG 1 DEPR & AMORT					61,617.		0.	61,617.	409.	0.	5,383.

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
HARBOR CAPITAL NATIONAL BANK	8,028.
MERRILL LYNCH	52.
SUN TRUST BANK	832.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	8,912.

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	AMOUNT
TUITION	20,180.
TOTAL TO FORM 990-PF, PART I, LINE 11, COLUMN A	20,180.

FORM 990-PF LEGAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	10,416.	0.	0.	0.
TO FM 990-PF, PG 1, LN 16A	10,416.	0.	0.	0.

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	11,190.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 16B	11,190.	0.	0.	0.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CONSULTANTS	500.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 16C	500.	0.	0.	0.

FORM 990-PF OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK CHARGES	1,256.	1,256.	0.	0.
OUTSIDE SERVICES	3,875.	0.	0.	0.
TELEPHONE	688.	0.	0.	0.
MISCELLANEOUS	425.	0.	0.	0.
AMORTIZATION	100.	0.		0.
TO FORM 990-PF, PG 1, LN 23	6,344.	1,256.		0.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 7

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
SCHOOL VAN	26,060.	5,321.	20,739.
TORAH	17,000.	71.	16,929.
TOTAL TO FM 990-PF, PART II, LN 14	43,060.	5,392.	37,668.

FORM 990-PF	OTHER ASSETS	STATEMENT	8
<u>DESCRIPTION</u>		<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
ORGANIZATION COST IRS USER FEE		150.	150.
TOTAL TO FORM 990-PF, PART II, LINE 15		150.	150.

FORM 990-PF	LIST OF SUBSTANTIAL CONTRIBUTORS PART VII-A, LINE 10	STATEMENT	9
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<u>NAME OF CONTRIBUTOR</u>	<u>ADDRESS</u>
MISSISSIPPI BAN OF CHOCTAW INDIANS	PO BOX 6090, CHOCTAW BRANCH, CHOCTAW, MS 39350
NATIONAL CENTER FOR PUBLIC POLICY RESEARCH	770 N. CAPITOL ST., NE, SUITE 803 WASHINGTON, DC 20002

**2002 FORM 990-PF, PART XV**  
**GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR**

THE PURPOSE OF ALL GRANTS AND CONTRIBUTIONS IS TO PROVIDE FOR THE PROGRAMS, SCHOLARSHIPS, AND GENERAL SUPPORT OF THE RECIPIENT ORGANIZATIONS THE FOUNDATION SUPPORTS THE RESEARCH, HUMAN NEEDS (FOOD, CLOTHING, ETC ), EDUCATION AND ATHLETIC PROGRAMS OF THE RECIPIENT ORGANIZATIONS

<b>Name &amp; Address</b>	<b>If Individual, Relationship To Foundation</b>	<b>Foundation status of recipient</b>	<b>Purpose of Grant</b>	<b>Amount</b>
Eshkol Academy Rockville, MD	N/A	501 C(3)	Support for education & athletic programs	1,857,704
Kollel Ohel Tiferet Israel	N/A	N/A	Support for education & athletic programs	97,000
Jewish Federation of Greater Wash Rockville, MD	N/A	501 C(3)	Support for education & athletic programs	5,000
GIFT School Baltimore, MD	N/A	501 C(3)	Support for education & athletic programs	14,500
PPF VA	Vienna, N/A	501 C(3)	Support for education & athletic programs	500
Bethesda Chevy Chase Baseball Inc Bethesda, MD	N/A	501 C(3)	Support for education & athletic programs	500
DC Washington Scores Washington, DC	N/A	501 C(3)	Support for education & athletic programs	500
Howard Co Youth Program Columbia, MD	N/A	501 C(3)	Support for athletic programs	500
Washington Tennis Education Fdn Washington, DC	N/A	501 C(3)	Support for education & athletic programs	500
Metro Police BGC 1 DC	Washington, N/A	501 C(3)	Support for athletic programs	500
American Youth Soccer Org Hawthorne, CA	N/A	501 C(3)	Support for athletic programs	500
Boy Scouts of America Irving, TX	N/A	501 C(3)	Support for education & athletic programs	500
Alexandria Police Youth Camp Alexandria, VA	N/A	501 C(3)	Support for education & athletic programs	500
Columbia Heights Youth Club Washington, DC	N/A	501 C(3)	Support for education & athletic programs	500
Joy of Sports Foundation Alexandria, VA	N/A	501 C(3)	Support for education & athletic programs	500
Girl Scout Council-Nation's Capital Washington, DC	N/A	501 C(3)	Support for education & athletic programs	500
Belize Youth Soccer Chevy Chase, MD	N/A	501 C(3)	Support for education & athletic programs	500
JCC Greater Washington-Youth Rockville, MD	N/A	501 C(3)	Support for education & athletic programs	500

Name & Address	If Individual, Relationship To Foundation	Foundation status of recipient	Purpose of Grant	Amount
YMCA of Metropolitan Washington Washington, DC	N/A	501 C(3)	Support for education & athletic programs	500
Washington Redskins Leadership Cncl Ashburn, VA	N/A	501 C(3)	Support for education & athletic programs	4,000
Toward Tradition Island, WA	Mercer N/A	501 C(3)	Support for education & athletic programs	10,000
The Voice Behind McLean, VA	N/A	501 C(3)	Support for education & athletic programs	2,500
The Waldorf School of Atlanta Atlanta, GA	N/A	501 C(3)	Support for education & athletic programs	6,000
PTACH New York, NY	N/A	501 C(3)	Support for education & athletic programs	300,000
Rayna Dubose Assistance Fund Blacksburg, VA	N/A	N/A	Medical Support	1,000
Bikur Cholim of Greater Washington Silver Spring, MD	N/A	501 C(3)	Medical Support	1,000
Chabad Lubavitch Potomac, MD	N/A	501 C(3)	Support for education & athletic programs	20,000
Taylor University Fort Wayne, IN	N/A	501 C(3)	Support for education & athletic programs	5,452
				<u>2,331,656</u>

I:\WP61\FILE\5973\2002 990pf contributions xls\Sheet1

**Depreciation and Amortization 990-PF**  
(Including Information on Listed Property)

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return

Business or activity to which this form relates

Identifying number

CAPITAL ATHLETIC FOUNDATION, LLC.

FORM 990-PF PAGE 1

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**Part I Election To Expense Certain Tangible Property Under Section 179** Note If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See instructions for a higher limit for certain businesses	1	24,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12	13	

Note Do not use Part II or Part III below for listed property Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property )**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	5,283.

**Part III MACRS Depreciation (Do not include listed property ) (See instructions )**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	
18	If you are electing under section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3 year property						
b 5 year property						
c 7 year property						
d 10-year property						
e 15 year property						
f 20 year property						
g 25 year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs		S/L	
c	40-year	/	40 yrs	MM	S/L	

**Part IV Summary (See instructions )**

21	Listed property Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr	22	5,283.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)  
**Note** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A - Depreciation and Other Information (Caution)** See instructions for limits for passenger automobiles )

24a Do you have evidence to support the business/investment use claimed?  Yes  No 24b If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first )	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L		
		%				S/L		
		%				S/L		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person  
 If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? <b>Note.</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year					
43 Amortization of costs that began before your 2002 tax year				43	100.
44 Total Add amounts in column (f) See instructions for where to report				44	100.

**CAPITAL ATHLETIC FOUNDATION, LLC  
Amended and Restated Operating Agreement**

This Amended and Restated Operating Agreement (this "Agreement") is entered into this 23<sup>rd</sup> day of September, 2002, by and between JACK A ABRAMOFF ("Abramoff") and CAPITAL ATHLETIC FOUNDATION, LLC ("Company")

**Explanatory Statement**

Abramoff has determined to organize and operate a limited liability company in accordance with the terms of, and subject to the conditions set forth in, this Agreement

**NOW, THEREFORE**, the terms and conditions under which this limited liability company are to be organized and operated are as follows

**Section I  
Defined Terms**

The following capitalized terms shall have the meanings specified in this Section I. Other terms are defined in the text of this Agreement, and, throughout this Agreement, those terms shall have the meanings respectively ascribed to them

"Act" means the Maryland Limited Liability Company Act, as amended from time to time

"Agreement" means this Agreement, as amended from time to time

"Cash Flow" means all cash funds derived from operations of the Company less cash funds used to pay operating expenses and to pay or establish reasonable reserves for future expenses, debt payments, capital improvements, and replacements as determined by Abramoff

"Code" means the Internal Revenue Code of 1986, as amended, or any corresponding provision of any succeeding law

"Company" means the limited liability company organized in accordance with this Agreement

"Interest" means a Person's share of the Profits and Losses of, and the right to receive distributions from, the Company

"Interest Holder" means any Person who holds an Interest, whether as a Member or as an unadmitted assignee of a Member

"Involuntary Withdrawal" means, with respect to "Abramoff," the occurrence of any of

the following events.

- (i) the making of an assignment for the benefit of creditors,
- (ii) the filing of a voluntary petition of bankruptcy,
- (iii) the adjudication as a bankrupt or insolvent or the entry against Abramoff of an order for relief in any bankruptcy or insolvency proceeding,
- (iv) the filing of a petition or answer seeking for Abramoff any reorganization, arrangement, composition, readjustment, liquidation, dissolution, or similar relief under any statute, law, or regulation,
- (v) the seeking, consenting to, or acquiescence in the appointment of a trustee for, receiver for, or liquidation of Abramoff or of all or any substantial part of Abramoff's properties,
- (vi) the filing of an answer or other pleading admitting or failing to contest the material allegations of a petition filed against Abramoff in any proceeding described in Subsections (i) through (v),
- (vii) any proceeding against Abramoff seeking reorganization, arrangement, composition, readjustment, liquidation, dissolution, or similar relief under any statute, law, or regulation, continues for one hundred twenty (120) days after the commencement thereof, or the appointment of a trustee, receiver, or liquidator for Abramoff or all or any substantial part of Abramoff's properties without Abramoff's agreement or acquiescence, which appointment is not vacated or stayed for one hundred twenty (120) days or, if the appointment is stayed, for one hundred twenty (120) days after the expiration of the stay during which period the appointment is not vacated, or
- (viii) Abramoff's death or adjudication by a court of competent jurisdiction as incompetent to manage Abramoff's person or property

"Member" means the Person signing this Agreement and any Person who subsequently is admitted as a member of the Company

"Membership Rights" means all of the rights of a Member in the Company, including a Member's (i) Interest, (ii) right to inspect the Company's books and records, (iii) right to participate in the management of and vote on matters coming before the Company, and (iv) unless this Agreement or the Articles of Organization provide to the contrary, right to act as an agent of the Company

"Person" means and includes an individual, corporation, partnership, association, limited liability company, trust, estate, or other entity

"Profit" and "Loss" means, for each taxable year of the Company (or other period for which Profit or Loss must be computed) the Company's taxable income or loss determined in

accordance with the Code

“Regulation” means the income tax regulations, including any temporary regulations, from time to time promulgated under the Code.

“SDAT” means the State Department of Assessments and Taxation of Maryland

“Successor” means all Persons to whom all or any part of an Interest is transferred either because of (i) the sale or gift by Abramoff of all or any part of Abramoff’s Interest, (ii) an assignment of Abramoff’s Interest due to Abramoff’s Involuntary Withdrawal, or (iii) because Abramoff dies and the Persons are Abramoff’s personal representatives, heirs, or legatees

“Transfer” means, when used as a noun, any voluntary sale, hypothecation, pledge, assignment, attachment, or other transfer, and, when used as a verb, means voluntarily to sell, hypothecate, pledge, assign, or otherwise transfer

“Withdrawal” means a Member’s dissociation from the Company by any means

## Section II Formation and Name; Office; Purpose

2.1 *Organization* Abramoff hereby organizes a limited liability company pursuant to the Act and the provisions of this Agreement and, for that purpose, has caused Articles of Organization to be prepared, executed and filed with SDAT on 7/2/99.

2.2 *Name of the Company* The name of the Company shall be “CAPITAL ATHLETIC FOUNDATION, LLC.” The Company may do business under that name and under any other name or names upon which Abramoff may, in Abramoff sole discretion, determine. If the Company does business under a name other than that set forth in its Articles of Organization, then the Company shall file a trade name certificate as required by law

2.3 *Purpose* Company is organized to have all of the powers permitted by Section 4A-203 of the Corporations and Associations Article of the *Maryland Annotated Code*, as amended from time to time.

2.4 *Principal Office* The principal office of the Company in the State of Maryland shall be located at 712 Edgely Dr. Silver Spring, or at any other place within the State of Maryland which Abramoff and Pamela Abramoff, co-managers, in their sole discretion, determine.

2.5 *Resident Agent* The name and address of the Company’s resident agent in the State of Maryland shall be Jack Abramoff

2.6 *Members* Abramoff shall be the sole initial Member of the Company

**Section III**  
**Members; Capital; Capital Accounts**

3 1 *Initial Capital Contributions* Upon the execution of this Agreement, Abramoff shall contribute to the Company \$100 00 and the Company shall then commence to do business

3 2 *No Other Capital Contributions Required* No Member shall be required to contribute any additional capital to the Company, and except as set forth in the Act, no Member shall have any personal liability for any obligations of the Company

3 3 *Loans* Any Member may, at any time, make or cause a loan to be made to the Company in any amount and on those terms upon which the Company and the Member agree

**Section IV**  
**Profit, Loss, and Distributions**

4 1 *Distributions of Cash Flow* Cash Flow for each taxable year of the Company shall be distributed to Abramoff no later than seventy-five (75) days after the end of the taxable year

4 2 *Allocation of Profit or Loss* All Profit or Loss shall be allocated to Abramoff

4 3 *Liquidation and Dissolution* If the Company is liquidated, the assets of the Company shall be distributed to Abramoff or to a Successor or Successors

**Section V**  
**Management: Rights, Powers, and Duties**

5 1 *Management* The Company shall be co-managed by Abramoff and Pamela Abramoff, Abramoff's wife In the event of the death, incapacity, disability or other occurrence to Abramoff which renders Abramoff incompetent or otherwise unable to carry on his duties as co-manager of the Company, Pamela Abramoff shall continue as sole manager with the power and authority to manage the Company.

5 2 *Liability and Indemnification*

5 2 1 Abramoff shall not be liable, responsible, or accountable, in damages or otherwise, to the Company for any act performed by Abramoff with respect to Company matters, except for fraud

5 2 2 The Company shall indemnify Abramoff for any act performed by Abramoff with respect to Company matters, except for fraud

**Section VI**  
**Transfer of Interests and Withdrawals of Members**

6 1 *Transfers* Abramoff may transfer all, or any portion of, or Abramoff's interest or rights in, Abramoff's Membership Rights to one or more Successors

6 2 *Transfer to a Successor* In the event of any Transfer of all or any part of Abramoff's Interest to a Successor, the Successor shall thereupon become a Member and the Company shall be continued

**Section VII**  
**Dissolution, Liquidation, and Termination of the Company**

7 1 *Events of Dissolution.* The Company shall be dissolved if

7 1 1 Abramoff determines, or if a Successor determines, or all of the Successors unanimously determine, to dissolve the Company

7 1 2 The Company has no Members for a period of ninety (90) consecutive days

The Company shall not dissolve merely because of Abramoff's Involuntary Withdrawal, unless the Company has no Members for a period of ninety (90) consecutive days

7 2 *Procedure for Winding Up and Dissolution* If the Company is dissolved, the affairs of the Company shall be wound up On winding up of the Company, the assets of the Company shall be distributed, first, to creditors of the Company in satisfaction of the liabilities of the Company, and then to the Persons who are the Members of the Company in proportion to their Interests

7 3 *Filing of Articles of Cancellation* If the Company is dissolved, Articles of Cancellation shall be promptly filed with SDAT If there are no remaining Members, the Articles shall be filed by the last Person to be a Member If there are no remaining Members, and the Person who last was a Member is deceased or declared incompetent, the Articles shall be filed by the legal or personal representative or legal guardian of the Person who last was a Member or a person acting pursuant to a valid and existing power of attorney on behalf of such Person

**Section VIII**  
**Books, Records, Accounting, and Tax Elections**

8 1 *Bank Accounts* All funds of the Company shall be deposited in a bank account or accounts opened in the Company's name Abramoff and Pamela Abramoff shall determine the institution or institutions at which the accounts will be opened and maintained, the types of accounts, and the Persons who will have authority with respect to the accounts and the funds therein

8.2 *Annual Accounting Period* The annual accounting period of the Company shall be its taxable year. The Company's taxable year shall be selected by Abramoff and Pamela Abramoff, subject to the requirements and limitations of the Code

**Section IX  
General Provisions**

9.1 *Assurances* Abramoff and Pamela Abramoff shall execute all such certificates and other documents and shall do all such filing, recording, publishing, and other acts as Abramoff and Pamela Abramoff deem appropriate to comply with the requirements of law for the formation and operation of the Company and to comply with any laws, rules, and regulations relating to the acquisition, operation, or holding of the property of the Company

9.2 *Applicable Law* All questions concerning the construction, validity, and interpretation of this Agreement and the performance of the obligations imposed by this Agreement shall be governed by the internal law, not the law of conflicts, of the State of Maryland

9.3 *Section Titles* The headings herein are inserted as a matter of convenience only, and do not define, limit, or describe the scope of this Agreement or the intent of the provisions hereof

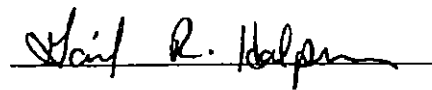
9.4 *Binding Provisions* This Agreement is binding upon, and inures to the benefit of, Abramoff and Abramoff's heirs, executors, administrators, personal and legal representatives, Successors, and permitted assigns

9.5 *Terms* Common nouns and pronouns shall be deemed to refer to the masculine, feminine, neuter, singular, and plural, as the identity of the Person may in the context require

9.6 *Separability of Provisions* Each provision of this Agreement shall be considered separable, and if, for any reason, any provision or provisions herein are determined to be invalid and contrary to any existing or future law, such invalidity shall not impair the operation of or affect those portions of this Agreement which are valid

IN WITNESS WHEREOF, Abramoff and the Company have executed, or caused this Agreement to be executed, under seal, as of the date set forth hereinabove

WITNESS OR ATTEST:




MEMBER:

 (SEAL)  
Jack A. Abramoff

CAPITAL ATHLETIC FOUNDATION, LLC

Harold R. Halper

By  (SEAL)  
Jask A. Abramoff, Member

WRITTEN CONSENT IN LIEU OF MEETING  
OF THE SOLE MEMBER OF  
CAPITAL ATHLETIC FOUNDATION, LLC

In lieu of a meeting of the sole member of Capital Athletic Foundation, LLC, a Maryland limited liability company (the "Company"), Jack A Abramoff, the sole member of the Company ("Abramoff"), hereby consents to and hereby takes the following action and adopts the following resolution pursuant to Section 4A-402 of the Corporations and Associations Article of the Annotated Code of Maryland ("Code")

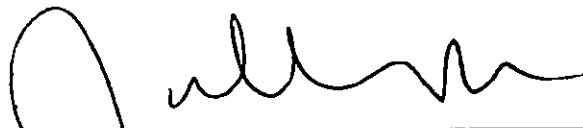
Notice of this meeting is hereby waived by Jack A Abramoff

Whereas, Abramoff, as noted in the operating agreement of the Company, is the sole member of the Company; and

Whereas, Abramoff wishes to amend and restate the operating agreement of the Company and to adopt the attached Amended and Restated Operating Agreement as the current operating agreement of the Company, pursuant to Section 4A-402 of the Code,

It is resolved, therefore, that the attached Amended and Restated Operating Agreement is hereby approved and adopted as the current operating agreement of the Company, replacing all other operating agreements which may have heretofore been adopted

Approved and adopted to be effective as of this 23<sup>rd</sup> day of Sept, 2002

  
\_\_\_\_\_  
Jack A. Abramoff

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Form 8868 (12-2000)

Page 2

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

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.	Name of Exempt Organization	Employer identification number
	CAPITAL ATHLETIC FOUNDATION, LLC.	52-2181892
File by the extended due date for filing the return. See instructions	Number street and room or suite no. If a P.O. box, see instructions	For IRS use only
	C/O JACK ABRAMOFF 1101 PENN. AVE. NW, NO. 600	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	WASHINGTON, DC 20004	

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

- 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 NOVEMBER 10 2003
- 5 For calendar year 2002, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_
- 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

TAXPAYER NEEDS ADDITIONAL TIME TO GATHER IMPORTANT INFORMATION IN ORDER TO FILE A COMPLETE AND ACCURATE RETURN.

- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720 or 6089, enter the tentative tax, less any nonrefundable credits. See instructions \$ 5.
- b If this application is for Form 990-PF, 990-T, 4720, or 6089, 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 \$ 5.
- 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 \$ 0.

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 TRUSTEE Date 9/17/03

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 lister of date of the organization's return (including any prior extensions). This grace period is considered to be a date 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 ) 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 ex
- Other \_\_\_\_\_

EXTENSION APPROVED

AUG 18 2003

LINDA WEISKOPF, FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN

By \_\_\_\_\_ Director

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

Name MAY & BARNHARD, PC, CPA

# 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 prnt	Name of Exempt Organization	Employer identification number
	CAPITAL ATHLETIC FOUNDATION, LLC.	52-2181892
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions C/O JACK ABRAMOFF 1101 PENN. AVE. NW, NO. 600	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions WASHINGTON, DC 20004	

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

- |   |  |                                    |
|---|--|------------------------------------|
| <input 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 checked="" 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 15, 2003 to file the exempt organization return for the organization named above. The extension is for the organization's return for  calendar year 2002 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 \$ 105.

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 \$ 5.

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 \$ 100.

### 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 ▶ \_\_\_\_\_ Title ▶ TRUSTEE Date ▶ \_\_\_\_\_

LHA For Paperwork Reduction Act Notice, see instruction