

Form **990**

OMB No. 1545-0047

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2004 calendar year, or tax year beginning _____, and ending _____

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

C Name of organization: **European Adoption Consultants, Inc.**
 Number and street (or P.O. box if mail is not delivered to street address): **9800 BOSTON ROAD**
 City or town, state or country, and ZIP + 4: **NORTH ROYALTON OH 44133**

D Employer identification no.: **34-1718583**

E Telephone number: **440-237-3554**

F Accounting method: Cash, Accrual, Other (specify) _____

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

H and I are not applicable to section 527 organizations.

G Website: ▶ **www.eaci.com**

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.

H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶ _____
H(c) Are all affiliates included? Yes No (If "No," attach a list. See instr.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **7,568,621**

I Group Exemption Number ▶ _____
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 (See page 18 of the instructions)

1	Contributions, gifts, grants, and similar amounts received:			
a	Direct public support	1a		
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		0
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		7,551,977
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		16,644
5	Dividends and interest from securities	5		
6a	Gross rents	6a		
b	Less: rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe _____)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
b	Less: cost or other basis and sales expenses	8a		
c	Gain or (loss) (attach schedule)	8b		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
8d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
9	Special events and activities (attach schedule) If any amount is from gaming, check here <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		
10a	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 40)	11		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		7,568,621
13	Program services (from line 44, column (B))	13		6,366,411
14	Management and fundraising (from line 44, column (C))	14		1,120,686
15	Fundraising (from line 44, column (D))	15		
16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17		7,487,097
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		81,524
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		809,059
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		890,583

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(e)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

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 Stmt 1	23	303,317	303,317		
24	Benefits paid to or for members	24				
25	Compensation of officers, directors, etc.	25	194,000	194,000		
26	Other salaries and wages	26	688,888	688,888		
27	Pension plan contributions	27	250,547	250,547		
28	Other employee benefits	28	100,103	100,103		
29	Payroll taxes	29	57,217	57,217		
30	Professional fundraising fees	30				
31	Accounting fees	31				
32	Legal fees	32				
33	Supplies	33	281,387	132,049	149,338	
34	Telephone	34	159,592	159,592		
35	Postage and shipping	35	106,540	106,540		
36	Occupancy	36	86,511	86,511		
37	Equipment rental and maintenance	37	51,506		51,506	
38	Printing and publications	38	155,346	155,346		
39	Travel	39	205,160	205,160		
40	Conferences, conventions, and meetings	40	60,617		60,617	
41	Interest	41				
42	Depreciation, depletion, etc. (attach schedule)	42	90,309		90,309	
43	Other expenses not covered above (itemize): a	43a				
	b See Statement 2	43b	4,696,057	3,927,141	768,916	
	c	43c				
	d	43d				
	e	43e				
44	Total functional expenses (add lines 22 - 43). Organizations completing columns (B)-(D), carry those totals to lines 13-15	44	7,487,097	6,366,411	1,120,686	0

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

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

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions)

What is the organization's primary exempt purpose?

CHARITABLE

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) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)

a	See Statement 3	(Grants and allocations \$ _____)	303,317
b		(Grants and allocations \$ _____)	
c		(Grants and allocations \$ _____)	
d		(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)	6,063,094
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		6,366,411

Part IV Balance Sheets (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year
45	Cash-non-interest-bearing	810,244	45	971,910
46	Savings and temporary cash investments		46	
47a	Accounts receivable	490,345		
b	Less: allowance for doubtful accounts		47c	490,345
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 and loans receivable (attach schedule)			
b	Less allowance for doubtful accounts		51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges	45,935	53	78,298
54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a	Investments-land, buildings, and equipment basis			
b	Less accumulated depreciation (attach schedule)		55c	
56	Investments-other (attach schedule)		56	
57a	Land, buildings, and equipment: basis	600,718		
b	Less accumulated depreciation (attach schedule)		57c	300,884
58	Other assets (describe See Statement 4)	39,705	58	34,205
59	Total assets (add lines 45 through 58) (must equal line 74)	1,608,475	59	1,875,642
60	Accounts payable and accrued expenses	470,796	60	403,688
61	Grants payable		61	
62	Deferred revenue	303,702	62	567,954
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)	24,918	65	13,417
66	Total liabilities (add lines 60 through 65)	799,416	66	985,059
Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
67	Unrestricted		67	
68	Temporarily restricted		68	
69	Permanently restricted		69	
Organizations that do not follow SFAS 117, check here <input checked="" 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	809,059	72	890,583
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)	809,059	73	890,583
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	1,608,475	74	1,875,642

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 (See page 27 of the 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	7,568,621
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	7,568,621
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	7,568,621

a	Total expenses and losses per audited financial statements ▶	a	7,487,097
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	7,487,097
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	7,487,097

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
LISA NESPECA SHAKER HEIGHTS OH 44122	TRUSTEE	0	0	0
CARL P KASUNIC KIRTLAND OH	TRUSTEE	0	0	0
KALA KAMINSKY OAKLAND PARK FL	TRUSTEE	0	0	0
MARGARET A COLE NORTH ROYALTON OH 44133	EXECUTIVE DI	194,000	70,000	0
VICTOR COLE FT LAUDERDALE FL	TRUSTEE	0	0	0
LUCILLE COLE WILLIAMSFIELD OH	SEC. /TREASUR	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 page 28 of the instructions

Part VI Other Information (See page 28 of the 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
b	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
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct and indirect political expenditures. See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	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?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A 84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	N/A 85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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.	N/A 85b	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A 85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A 85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed OH		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions)	90b	24
91	The books are in care of COLAGIOVANNI & GREENE INC Located at CHESTERLAND, OH	Telephone no	440-729-8284 ZIP + 4 44026
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	<input type="checkbox"/>

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

OMB No 1545-0047

2004

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)

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

Name of the organization

Employer identification number

European Adoption Consultants, Inc.

34-1718583

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the 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 empl. ben. plans & deferred comp.	(e) Expense account and other allowances
CYNTHIA SUNDMAN 3512 NORWAY RD CLEVELAND HTS OH 44118	45	54,630	0	0
Total number of other employees paid over \$50,000 ▶	1			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the 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
STANLEY STAFFING 5510 PEARL RD. SUITE 102 PARMA OH 44129	TEMP STAFFING	822,268
VERONICA ZAHARIA 14418 POLO CLUB DR STRONGSVILLE OH 44136	CONSULTING	96,000
HILDEGARD SOURCE INC 2270 DELAWARE DR CLEVELAND HTS OH 44118	CONSULTING	81,085
RENEE MARIE CONSULTING INC 17826 HOWE RD STRONGSVILLE OH 44136	CONSULTING	60,000
JOSEPH CARBONE 800 STANDARD BLDG, #800 CLEVELAND OH 44113	LEGAL	59,673
Total number of others receiving over \$50,000 for professional services ▶	0	

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

Schedule A (Form 990 or 990-EZ) 2004

Part III Statements About Activities (See page 2 of the instructions.)

		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? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.) 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.		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
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)?	2d	X
e	Transfer of any part of its income or assets?	2e	X
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)	3a	X
b	Do you have a section 403(b) annuity plan for your employees?	3b	X
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

See Statement 5
See Statement 6

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the 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.)
- 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 page 5 of the 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 page 5 of the 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					0
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	6,882,902	5,518,550	4,138,797	1,649,785	18,190,034
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (loss section 511 taxes) from businesses acquired by the organization after June 30, 1975	6,944	21,333	66,149	71,503	165,929
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	6,889,846	5,539,883	4,204,946	1,721,288	18,355,963
24 Line 23 minus line 17	6,944	21,333	66,149	71,503	165,929
25 Enter 1% of line 23	68,898	55,399	42,049	17,213	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					0
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					
c Total support for section 509(a)(1) test: Enter line 24, column (e)					
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					
e Public support (line 26c minus line 26d total)					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year (2003) (2002) (2001) (2000)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2003) (2002) (2001) (2000)					
c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 <u>18,190,034</u> 20 _____ 21 _____					27c 18,190,034
d Add: Line 27a total _____ and line 27b total _____					27d
e Public support (line 27c total minus line 27d total)					27e 18,190,034
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f 18,355,963
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 99.0960%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0.9040%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15					

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	N/A	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	31		
32 Does the organization maintain the following.			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33 Does the organization discriminate by race in any way with respect to			
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance?	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768) **N/A**

Check a if the organization belongs to an affiliated group. Check b if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table-		
	If the amount on line 40 is-		
	The lobbying nontaxable amount is-		
	Not over \$500,000	20% of the amount on line 40	}
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below)

See the instructions for lines 45 through 50 on page 11 of the instructions

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Federal Statements**Statement 1 - Form 990, Part II, Line 23 - Specific Assistance to Individuals**

Description	Amount
HUMANITARIAN AID TO ORPHANS	\$ 303,317
Total	<u>\$ 303,317</u>

Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
	\$	\$	\$	\$
Expenses				
INSURANCE	212,329	212,329		
SUBCONTRACT	986,094	986,094		
CONSULTING	184,141	184,141		
ADVERTISING	478,670		478,670	
DOCUMENT LEGALIZATION EXPENSE	245,399	245,399		
BRANCH OFFICE EXPENSE	456,458	456,458		
SOCIAL WORK/HOMESTUDY	369,549	369,549		
FOREIGN PROGRAM EXPENSE	1,344,186	1,344,186		
DELIVERY EXPENSE	104,685	104,685		
ADMIN EXPENSES	134,705	24,300	110,405	
PROFESSIONAL FEES	179,841		179,841	
Total	<u>\$ 4,696,057</u>	<u>\$ 3,927,141</u>	<u>\$ 768,916</u>	<u>\$ 0</u>

Statement 3 - Form 990, Part III, Line a - Statement of Program Service Accomplishments

PROVIDES ADVICE AND CONSULTATION WITH REGARD TO THE INTERNATIONAL ADOPTION OF CHILDREN. ENGAGES IN INTERNATIONAL ADOPTION SERVICES AND PERFORMS HOME STUDIES, POSTPLACEMENT SERVICES AND OTHER RELATED ADOPTION SERVICES.

SEVEN HUNDRED & EIGHTY-EIGHT ADOPTIONS (788) WERE COMPLETED IN 2004.

Federal Statements

Statement 4 - Form 990, Part IV, Line 58 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
	\$ 37,280	\$ 32,530
	<u>2,425</u>	<u>1,675</u>
Total	<u>\$ 39,705</u>	<u>\$ 34,205</u>

Federal Statements

Statement 5 - Schedule A, Part III, Line 2c - Furnishing Goods, Services, or Facilities

FAMILY MEMBERS OF CERTAIN OFFICERS AND TRUSTEES OPERATE COMPANIES
PERFORMING ADOPTION RELATED SERVICES.

**Statement 6 - Schedule A, Part III, Line 2d - Payment of Compensation / Reimbursement of
Exp**

THE PRESIDENT OF THE BOARD RECEIVES COMPENSATION OF \$194,000.

DEPRECIATION SCHEDULE
 EUROPEAN ADOPTION CONSULTANTS
 FIXED ASSET SCHEDULE - LAST UPDATE 12/31/2004

ASSET DESCRIPTION	LIFE	COST	2000 DEPR EXP	2000 A/D	2001 DEPR EXP	2001 A/D	2002 DEPR EXP	2002 A/D	2003 DEPR EXP	2003 A/D	2004 DEPR EXP	2004 A/D
OFFICE EQUIPMENT												
OFFICE EQUIPMENT 12/2000	5 YR/ SL	2,317 59	231 76	231 76	463 52	695 28	463 52	1,158 80	463 52	1,622 32	695 27	2,317 59
OFFICE EQUIPMENT 12/2000	5 YR/ SL	1,962 91	392 58	392 58	628 13	1,020 71	376 88	1,397 59	226 13	1,623 72	339 19	1,962 91
OFFICE EQUIPMENT 12/2000	5 YR/ SL	8,048 22	804 82	804 82	1,609 64	2,414 46	1,609 64	4,024 11	1,609 64	5,633 75	2,414 47	8,048 22
COMPUTER 2001	S/L 5 YR	2,320 59			464 12	464 12	464 12	928 24	464 12	1,392 35	464 12	1,856 47
PHONE SYSTEM 2/2001	S/L 5 YR	5,408 00			1,081 60	1,081 60	1,081 60	2,163 20	1,081 60	3,244 80	1,081 60	4,326 40
COMPUTERS 3/2001	S/L 5 YR	3,942 62			788 52	788 52	788 52	1,577 05	788 52	2,365 57	788 52	3,154 10
COPIER 4/2001	S/L 5 YR	2,693 00			538 60	538 60	538 60	1,077 20	538 60	1,615 80	538 60	2,154 40
AV EQUIPMENT 4/2001	S/L 5 YR	1,984 19			396 84	396 84	396 84	793 68	396 84	1,190 51	396 84	1,587 35
OFFICE EQUIP SAFE FILES 5/01	S/L 5 YR	12,222 89			2,444 58	2,444 58	2,444 58	4,889 16	2,444 58	7,333 73	2,444 58	9,778 31
COMPUTER 7/01	S/L 5 YR	1,991 60			398 32	398 32	398 32	796 64	398 32	1,194 96	398 32	1,593 28
COMPUTER 9/01	S/L 5 YR	1,194 51			238 90	238 90	238 90	477 80	238 90	716 71	238 90	955 61
EQUIPMENT 10/31	S/L 5 YR	4,437 27			887 45	887 45	887 45	1,774 91	887 45	2,662 36	887 45	3,549 82
CTS HEALTH- AIR PURIFIERS	S/L 5 YR	4,194 00			69 90	69 90	838 80	908 70	838 80	1,747 50	838 80	2,586 30
COMPUTERS - DEC/2001	S/L 5 YR	13,137 82			218 96	218 96	2,627 56	2,846 53	2,627 56	5,474 09	2,627 56	8,101 66
VOICEMAIL SYSTEM 6/01	S/L 5 YR	5,408 00			1,081 60	1,081 60	1,081 60	2,163 20	1,081 60	3,244 80	1,081 60	4,326 40
TELEPHONE EQUIPMENT	S/L 5 YR	2,897 00			48 28	48 28	579 40	627 68	579 40	1,207 08	579 40	1,786 48
COMPUTER & OFFICE EQUIP 2/02	S/L 5 YR	5,489 34					1,097 87	1,097 87	2,195 74	1,097 87	1,097 87	3,293 60
COMPUTERS & EQUIPMENT (3/02)	S/L 5 YR	6,464 64					1,292 93	1,292 93	2,585 85	1,292 93	1,292 93	3,878 78
OFFICE EQUIPMENT (4/02)	S/L 5 YR	6,395 13					1,279 03	1,279 03	2,558 05	1,279 03	1,279 03	3,837 08
OFFICE EQUIPMENT (5/02)	S/L 5 YR	2,837 34					567 47	567 468	567 47	1,134 94	567 47	1,702 40
COMPUTERS & EQUIPMENT (6/02)	S/L 5 YR	12,550 76					2,510 15	2,510 152	2,510 15	5,020 30	2,510 15	7,530 46
COMPUTERS & EQUIPMENT (7/02)	S/L 5 YR	9,303 00					1,860 60	1,860 60	3,721 20	1,860 60	1,860 60	5,581 80
COMPUTERS(DELL) 8/02	S/L 5 YR	6,776 39					1,355 28	1,355 28	1,355 28	2,710 56	1,355 28	4,065 83
COMPUTER- AMEX (9/02)	S/L 5 YR	1,207 41					241 48	241 482	241 48	482 96	241 48	724 45
OFFICE EQUIPMENT AMEX (10/02)	S/L 5 YR	5,761 68					288 08	288 08	1,152 34	1,440 42	1,152 34	2,592 75
DIAMOND BUS MACHINES (10/02)	S/L 5 YR	1,252 08					62 60	62 6	250 42	313 02	250 42	563 43
DELL COMPUTERS (11/02)	S/L 5 YR	9,042 96					301 43	301 43	1,808 59	2,110 02	1,808 59	3,918 62
CTS COMMUNICATIONS (12/02)	S/L 5 YR	2,635 46					43 92	43 92	527 09	571 02	527 09	1,098 11
COMPUTER (12/02)	S/L 5 YR	1,654 31					27 57	27 57	330 86	358 43	330 86	689 30
CLEVELAND SAFE (12/02)	S/L 5 YR	1,695 50					28 26	28 26	339 10	367 36	339 10	706 46
CTS AIR MACHINE(12/02)	S/L 5 YR	5,177 36					86 29	86 29	1,035 47	1,121 76	1,035 47	2,157 23
DELL (12/02)	S/L 5 YR	1,877 00					31 28	31 28	375 40	406 68	375 40	782 08
COMPUTERS - AMEX (12/02)	S/L 5 YR	2,338 44					38 97	38 97	467 69	506 66	467 69	974 35
DELL COMPUTER (03/03)	S/L 5 YR	2,655 00							531 00	531 00	531 00	1,062 00
WAL-MART (COMPUTERS) 3/03	S/L 5 YR	1,065 72							213 14	213 14	213 14	426 29
DELL COMPUTERS (4/03)	S/L 5 YR	8,270 00							1,102 67	1,102 67	1,654 00	2,756 67
CDW FILE SERVER (5/03)	S/L 5 YR	3,503 74							408 77	408 77	700 75	1,109 52
DELL (COMPUTERS) 6/03	S/L 5 YR	6,736 83							673 68	673 68	1,347 37	2,021 05
AMEX (COMPUTERS) 7/03	S/L 5 YR	3,573 61							357 36	357 36	714 72	1,072 08
COMPUTERS (8/2003)	S/L 5 YR	10,960 00							913 33	913 33	2,192 00	3,105 33
GENERATOR (9/2003)	S/L 5 YR	4,190 00							279 33	279 33	838 00	1,117 33
AMEX- DELL COMPUTERS (10/03)	S/L 5 YR	3,285 36							164 27	164 27	657 07	821 34
DIGITAL VIDEO CAMERA (11/03)	S/L 5 YR	2,689 94							89 66	89 66	537 99	627 65
COMP USA (11/03)	S/L 5 YR	3,509 72							116 99	116 99	701 94	818 93
COMPUTERS & DIGITAL VIDEO	S/L 5 YR	12,517 62							208 63	208 63	2,503 52	2,712 15
AUDIT ENTRY	S/L 5 YR	1,199 70							0 00	0 00	239 94	239 94
COMPUTERS(DELL) JAN 2004	S/L 5 YR	4,911 00									982 20	982 20
COMPUTERS(DELL) FEB 2004	S/L 5 YR	3,564 75									712 95	712 95
COMPUTERS (APR 2004)	S/L 5 YR	3,696 38									739 28	739 28
OFFICE ELECTRONICS (APR 2004)	S/L 5 YR	4,710 76									942 15	942 15
DELL COMPUTERS (APR 2004)	S/L 5 YR	2,855 00									571 00	571 00
TEC DATA (PHONE CABLES)	S/L 5 YR	3,000 00									600 00	600 00
DELL COMPUTER (5/2004)	S/L 5 YR	4,847 50									969 50	969 50
COMPUTER & PROJECTOR (5/2004)	S/L 5 YR	4,000 00									800 00	800 00
COMPUTERS (06/2004)	S/L 5 YR	5,123 43									512 34	512 34
COMPUTERS (7/2004)	S/L 5 YR	1,997 94									166 50	166 50
COMPUTERS (7/2004)	S/L 5 YR	7,752 97									646 08	646 08
REFRIGERATOR (8/2004)	S/L 5 YR	2,049 00									170 75	170 75
COMPUTER (8/2004)	S/L 5 YR	3,024 14									252 01	252 01
KE TER REFRIGERATION (9/2004)	S/L 5 YR	2,049 00									136 60	136 60
FEATHERS SECURITY (9/2004)	S/L 5 YR	3,425 00									228 33	228 33
DELL COMPUTER (11/2004)	S/L 5 YR	1,668 22									55 61	55 61
LAPTOP COMPUTER (11/2004)	S/L 5 YR	1,156 38									38 55	38 55
AMEX COMPUTER (11/2004)	S/L 5 YR	872 17									29 07	29 07
DELL LAPTOP (12/04)	S/L 5 YR	2,028 22									33 80	33 80
GATEWAY LAPTOPS (12/04)	S/L 5 YR	4,481 37									74 69	74 69
TOTAL EQUIPMENT		287 989 48	1 429 16	1,429 16	11,358 97	12 788 13	25,929 56	38,717 68	36,216 19	74,933 87	53,799 86	128,733 73

FURNITURE & FIXTURES

FURNITURE 04/97	MACRS 7 /HY	2,075	259 17	1,426 77	185 30	1,612 07	185 09	1,797 16	277 84	2,075 00	0	2,075 00
FURNITURE 8/97	MACRS 7 /HY	1,800	224 82	1,237 68	160 74	1,398 42	160 56	1,558 98	241 02	1,800 00	0	1,800 00
FRUNITURE 12/97	MACRS 7 /HY	2,438 32	304 55	1,676 59	217 74	1,894 33	217 50	2,111 83	326 49	2,438 32	0	2,438 32
OFFICE FURNITURE 6/98	SECTION 179	5,196 99	---	5,196 99	---	5,196 99	---	5,196 99	---	5,196 99	0	5,196 99
OFFICE FURNITURE 1/99	SECTION 179	1,026 56	---	1,026 56	---	1,026 56	---	1,026 56	---	1,026 56	0	1,026 56
OFFICE STOVE 10/99	MACRS/ 5 YR	3,155 88	1 009 88	1,641 06	605 93	2,246 99	363 56	2,610 54	363 56	2,974 10	181 78	3,155 88
MBNA DESKS 7/2000	MACRS 7 /HY	1,276 93	182 47	182 47	312 72	495 19	223 34	718 53	159 49	878 02	114 03	992 05
FILE CABINETS 8/2000	MACRS 7 /HY	3,867 71	552 70	552 70	947 20	1,499 90	676 46	2,176 36	483 08	2,659 44	345 39	3,004 82
FILE CABINETS (4) 12/2000	MACRS 7 /HY	2,355 66	336 62	336 62	576 90	913 52	412 00	1,325 53	294 22	1,619 75	210 36	1,830 11
OFFICE PARTITIONS 12/2001	SL/ 7 YR	4,648 69	---	---	55 34	55 34	664 10	719 44	664 10	1,383 54	664 10	2,047 64
CONF ROOM TABLE (4/2004)	SL/ 7 YR	2,400 00	---	---	---	---	---	---	---	---	342 86	342 86
PARTITIONS & FILE CABINETS (5/2004)	SL/ 7 YR	4,976 81	---	---	---	---	---	---	---	---	710 97	710 97
OFFICE FURNITURE (9/2004)	SL/ 7 YR	6,400 00	---	---	---	---	---	---	---	---	304 76	304 76
OAK CABINETS (10/2004)	SL/ 7 YR	1,824 00	---	---	---	---	---	---	---	---	65 14	65 14
TOTAL FURNITURE		43,442 55	2,870 21	13,277.44	3,061 87	16,339 31	2,902 61	19,241 92	2,809 80	22,051.72	2,939 39	24,991 11

AUTO

CHEVY VAN -98	MACRS 5/HY	20,789 90	3,991 66	14,802 41	2,395 00	17,197 41	3,592 49	20,789 90	---	20,789 90	0	20,789 90
FORD PICK-UP -99	MACRS 5/HY	32,683 85	5,000 00	8,160 00	2,950 00	11,110 00	1,775 00	12,885 00	1,775 00	14,660 00	1,775 00	16,435 00
CHEVY VAN (12/02)	SL/5 YR	54,480 75	---	---	---	---	908	908	10,896 15	11,804 16	10,896 15	22,700 31
PLOW (9/2003)	SL/5 YR	3,699 00	---	---	---	---	---	---	246 60	246 60	739 80	739 80
VAN AUDIO (3/2003)	SL/5 YR	3,436 87	---	---	---	---	---	---	572 81	572 81	687 37	1,260 18
CHEVY TRUCK (JAN 2004)	SL/5 YR	6,120 50	---	---	---	---	---	---	---	---	1,224 10	1,224 10
CHEVY VAN (11/2004)	SL/5 YR	33,389 50	---	---	---	---	---	---	---	---	1,112 98	1,112 98
TOTAL AUTO		154,600 37	8 991 66	22,962 41	5,345 00	28,307 41	6,275 51	34,582 91	12,917 75	47,500 66	16,435 41	64,262 28

LEASEHOLD IMPROVEMENTS

CARPET & PAINTING 03/97	SL - 5 YR	14,200 00	2,840 00	11,360 00	2,840 00	14,200 00	0 00	14,200 00	0 00	14,200 00	0	14,200 00
OFFICE RENOV 4 /97	SL - 5 YR	7,197 77	1,439 55	5,758 21	1,439 56	7,197 77	0 00	7,197 77	0 00	7,197 77	0	7,197 77
MOVE OFFICE WALLS 7/99	SL - 5 YR	2,542 00	508 40	1,016 80	508 40	1,525 20	508 40	2,033 60	508 40	2,542 00	0	2,542 00
BASEMENT OF NEW BLDG 5/2000	SL - 5 YR	28,000 00	5,600 00	5,600 00	5,600 00	11,200 00	5,600 00	16,800 00	5,600 00	22,400 00	5,600 00	28,000 00
DECK	SL - 5 YR	3,000 00	600 00	600	600 00	1,200 00	600 00	1,800 00	600 00	2,400 00	600	3,000 00
CLASSIC CTI	SL - 5 YR	3,876 00	---	---	---	---	775 20	775 20	775 20	1,550 40	775 20	2,325 60
CLASSIC CTI - BASEMENT	SL - 5 YR	9,394 00	---	---	---	---	1,878 80	1,878 80	1,878 80	3,757 60	1,878 80	5,636 40
AMERICAN RENOVATORS	SL - 5 YR	4,500 00	---	---	---	---	900 00	900 00	900 00	1,800 00	900 00	2,700 00
AMERICAN RENOVATORS	SL - 5 YR	5,125 00	---	---	---	---	1,025 00	1,025 00	1,025 00	2,050 00	1,025 00	3,075 00
BOB TAYLOR REPAIRS	SL - 5 YR	3,683 00	---	---	---	---	736 60	736 60	736 60	1,473 20	736 60	2,209 80
SCOTT ELECTRICAL (12/02)	SL - 5 YR	11,952 00	---	---	---	---	199 20	199 20	2,390 40	2,589 60	2,390 40	4,980 00
BOB TAYLOR REPAIRS (12/02)	SL - 5 YR	2,041 25	---	---	---	---	34 02	34 02	408 25	442 27	408 25	850 52
INDEPENDENCE HVAC	SL - 5 YR	8,400 00	---	---	---	---	---	---	1,680 00	1,680 00	1,680 00	3,360 00
SCOTT ELECTRIC (8/2003)	SL - 5 YR	2,600 00	---	---	---	---	---	---	216 67	216 67	520 00	736 67
ALIRA ELECTRIC (11/2003)	SL - 5 YR	2,900 00	---	---	---	---	---	---	96 67	96 67	580 00	676 67
SECURITY STSTEM (12/2004)	SL - 5 YR	5,275 00	---	---	---	---	---	---	---	---	351.67	351 67
TOTAL LEASEHOLD IMPROVEMENTS		114,686 02	10,987 95	24,335 01	10,987 96	35,322 97	12,257 22	47,580 19	16,815 98	64,396 17	17,445 92	81,842 09

- 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
File by the extended due date for filing the return See instructions	European Adoption Consultants, Inc.	34-1718583
	Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS use only
	51 WEST 130TH	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	HINKLEY OH 44233	

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

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

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

- The books are in the care of Telephone No FAX No
- 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 11/15/05

5 For calendar year 2004, 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
Information necessary to file an accurate and timely return has yet to be received.

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

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

c Balance Due Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$

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 Accountant-for-client Date 8/10/05

Notice to Applicant-To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension otherwise required to be made on a timely return. Please attach this form to the organization's return
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request to file. We are not granting a 10-day grace period
- We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested
- Other

EXTENSION APPROVED

AUG 29 2005

FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN

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

Type or print	Name
	Colagiovanni & Greene, Inc.
	Number and street (include suite, room, or apt. no.) or a P.O. box number
	8228 Mayfield Rd Suite 1A
	City or town, province or state, and country (including postal or ZIP code)
	Chesterland OH 44026

