

Return of Organization Exempt From Income Tax

2001

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2001 calendar year, or tax year beginning 07/01, 2001, and ending 06/30/2002

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SOKA UNIVERSITY OF AMERICA	D Employer identification number 95-3909672
	Number and street (or P O box if mail is not delivered to street address) Room/suite 1 UNIVERSITY DRIVE	E Telephone number (949) 480-4000
	City or town, state or country, and ZIP + 4 ALISO VIEJO, CA 92656	F Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)

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

H and I are not applicable to section 527 organizations

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

H(b) If "Yes" enter number of affiliates **N/A**

H(c) Are all affiliates included? Yes No (If "No" attach a list See instructions)

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

I Enter 4-digit GEN

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

G Web site

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.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **103,291,390**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a	16,203,897	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ 16,203,897 noncash \$)	1d	16,203,897	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	2,565,020	
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4	227,707	
	5	Dividends and interest from securities	5	11,756,875	
	6a	Gross rents	6a	1,014,242	
	b	Less rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	1,014,242	
	7	Other investment income (describe)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
		71,326,584	8a		
		69,473,684	8b		
		1,852,900	8c		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	1,852,900		
9	Special events and activities (attach schedule)				
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	18,826		
b	Less cost of goods sold	10b	10,255		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	8,571		
11	Other revenue (from Part VII, line 103)	11	178,239		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	33,807,451		
Expenses	13	Program services (from line 44, column (B))	13	5,788,079	
	14	Management and general (from line 44, column (C))	14	30,620,202	
	15	Fundraising (from line 44, column (D))	15	123,179	
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17	36,531,460	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-2,724,009	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	723,618,007	
	20	Other changes in net assets or fund balances (attach explanation) STMT 1 STMT 2	20	19,244,564	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	740,138,562	

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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(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ 1,601,189 noncash \$)	22	1,601,189	1,601,189	STMT 3	
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25	408,312	116,630	291,682	
26 Other salaries and wages . . .	26	5,533,522	1,580,596	3,952,926	
27 Pension plan contributions . .	27	502,797	143,619	359,178	
28 Other employee benefits . . .	28	1,012,971	289,345	723,626	
29 Payroll taxes	29	486,188	138,875	347,313	
30 Professional fundraising fees	30				
31 Accounting fees	31	100,334		100,334	
32 Legal fees	32	1,117,639		1,117,639	
33 Supplies	33	335,082	40,898	294,184	
34 Telephone	34	179,819		179,819	
35 Postage and shipping	35	172,470		172,470	
36 Occupancy	36				
37 Equipment rental and maintenance .	37	1,403,263		1,403,263	
38 Printing and publications	38	151,720		151,720	
39 Travel	39	187,948		187,948	
40 Conferences, conventions, and meetings	40	11,220		11,220	
41 Interest	41				
42 Depreciation depletion etc (attach schedule)	42	10,560,020		10,560,020	STMT 1
43 Other expenses not covered above (itemize) STMT 4	43a	12,766,966	1,876,927	10,766,860	123,179
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	36,531,460	5,788,079	30,620,202	123,179

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 Specific Instructions on page 24)

What is the organization's primary exempt purpose? STMT 6

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)

a	SEE STATEMENT 6	(Grants and allocations \$ 1,601,189)	5,788,079
b		(Grants and allocations \$)	
c		(Grants and allocations \$)	
d		(Grants and allocations \$)	
e	Other program services (attach schedule)	(Grants and allocations \$)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		5,788,079

Part IV Balance Sheets (See Specific Instructions on page 24)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A)		(B)		
		Beginning of year		End of year		
Assets	45	Cash - non-interest-bearing	279,392	45	1,277,535	
	46	Savings and temporary cash investments	24,036,783	46	6,164,506	
	47a	Accounts receivable	22,250			
	b	Less allowance for doubtful accounts	NONE	175,446	47c	22,250
	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) STMT 20	791,653			
	b	Less allowance for doubtful accounts	57,000	174,584	51c	734,653
	52	Inventories for sale or use	20,659	52	24,323	
	53	Prepaid expenses and deferred charges	106,647	53	NONE	
	54	Investments - securities (attach schedule) STMT 7 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	349,079,434	54	311,034,510	
	55a	Investments - land, buildings, and equipment basis				
	b	Less accumulated depreciation (attach schedule)			55c	
56	Investments - other (attach schedule)		7,271,715	56	7,143,784	
57a	Land, buildings, and equipment basis	432,225,803				
b	Less accumulated depreciation (attach schedule) STMT 21	18,917,042	360,454,643	57c	413,308,761	
58	Other assets (describe <input type="checkbox"/> STMT 9)	4,724,915	58	4,704,317		
59	Total assets (add lines 45 through 58) (must equal line 74)	746,324,218	59	744,414,639		
Liabilities	60	Accounts payable and accrued expenses	9,041,510	60	2,377,915	
	61	Grants payable		61		
	62	Deferred revenue		62		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a	Tax-exempt bond liabilities (attach schedule)		64a		
	b	Mortgages and other notes payable (attach schedule)		64b		
65	Other liabilities (describe <input type="checkbox"/> STMT 10)	13,664,701	65	1,898,162		
66	Total liabilities (add lines 60 through 65)	22,706,211	66	4,276,077		
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted	49,239,220	67	427,250,054	
	68	Temporarily restricted	377,652,105	68	NONE	
	69	Permanently restricted	296,726,682	69	312,888,508	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds		70		
	71	Paid-in or capital surplus, or land, building, and equipment fund		71		
	72	Retained earnings, endowment, accumulated income, or other funds		72		
	73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, and column (B) must equal line 21)	723,618,007	73	740,138,562	
	74	Total liabilities and net assets / fund balances (add lines 66 and 73)	746,324,218	74	744,414,639	

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 VI Other Information (See Specific Instructions on page 27)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	X	
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
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? If "Yes," enter the name of the organization	X	
and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81a	Enter direct or indirect political expenditure See line 81 instructions	NONE	
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
82b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	N/A	
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) organizations Were substantially all dues nondeductible by members?	N/A	
85b	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	
85c	Dues, assessments, and similar amounts from members	N/A	
85d	Section 162(e) lobbying and political expenditures	N/A	
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
85g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A	
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86a	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	N/A	
86b	Gross receipts, included on line 12, for public use of club facilities	N/A	
87a	501(c)(12) orgs Enter a Gross income from members or shareholders	N/A	
87b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	N/A	
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 NONE, section 4912 NONE, section 4955 NONE		
89b	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		X
	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		NONE
	d Enter Amount of tax on line 89c, above, reimbursed by the organization		NONE
90a	List the states with which a copy of this return is filed CALIFORNIA		
90b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	180	
91	The books are in care of KIYOSHI HATANAKA Telephone no (949) 480-4000 Located at 1 UNIVERSITY DRIVE, ALISO VIEJO, CA ZIP + 4 92656		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a SEM -INTERN PROG					500,350
b TUITION-GRADUATE					2,064,670
c STUDENT FEES					56,462
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	227,707	
96 Dividends and interest from securities			14	11,756,875	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	48,392	965,850
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	1,852,900	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory			03	8,571	
103 Other revenue a					
b FOOD SERVICE			03	12,401	
c MISCELLANEOUS			01	109,376	
d					
e					
104 Subtotal (add columns (B), (D), and (E))				14,016,222	3,587,332
105 Total (add line 104, columns (B), (D), and (E))					17,603,554

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A-	FEES FROM SEMINARS, USE OF DORMITORIES, INTERN PROGRAM AND
93C	TUITION FOR GRADUATE LEVEL WORK THAT IS USED TO ACCOMPLISH
497B	THE EDUCATIONAL MISSION OF THE UNIVERSITY

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

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

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign

[Signature]

5/14/03
Date

Vice President of Administration

Date 5/13/03 Check if self Preparer's SSN or PTIN (See Gen. Inst. W)

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

Supplementary Information - (See separate instructions.)

OMB No 1545 0047

2001

Department of the Treasury
Internal Revenue Service

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

Name of the organization: **SOKA UNIVERSITY OF AMERICA**
Employer identification number: **95-3909672**

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 employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>GLEN MAZIS</u> ALISO VIEJO, CA 92656	FACULTY 40 HRS/WK	126,128	8,841	NONE
<u>ERIC HAUBER</u> ALISO VIEJO, CA 92656	DEAN OF ENROLLMENT 40 HRS/WK	101,163	12,002	NONE
<u>SCOTT COWDREY</u> ALISO VIEJO, CA 92656	DIR OF INFORMATION 40 HRS/WK	97,731	15,954	NONE
<u>GAIL THOMAS</u> ALISO VIEJO, CA 92656	FACULTY 40 HRS/WK	90,779	24,168	NONE
<u>JAMES WILLIAMS</u> ALISO VIEJO, CA 92656	DIR OF WRITING CENRE 40 HRS/WK	86,025	15,789	NONE
Total number of other employees paid over \$50,000 ▶	34			

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
<u>HARDY HOLZMAN PFEIFFER & ASSOCIATES</u> LOS ANGELES, CA 90017	DESIGNING CONSULTANT	1,084,457
<u>LAW OFFICES OF WILLIAM D. ROSS</u> LOS ANGELES, CA 90017	LEGAL	443,713
<u>INSITE FACILITIES GROUP</u> VIRGINIA BEACH, VA 23450	CONSULTING	259,753
<u>PRICEWATERHOUSECOOPERS, LLP</u> LOS ANGELES, CA 90071	ACCOUNTANT	100,334
<u>CAMBRIDGE ASSOCIATES LLC</u> BOSTON, MA 02110-1250	CONSULTING	123,392
Total number of others receiving over \$50,000 for professional services ▶	6	

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

Schedule A (Form 990 or 990-EZ) 2001

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 legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ NONE (Must equal amount on line 38, Part VI-A, or line i or Part VI-B)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any 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)?

STMTS 15-16

2d X

e Transfer of any part of its income or assets?

2e X

3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)

3 X

4 Do you have a section 403(b) annuity plan for your employees?

4 X

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments STMT 18

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)

11 a 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)

11 b 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 6 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* **NOT APPLICABLE**

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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)					
16 Membership fees received					
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					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24 NOT APPLICABLE				▶ 26a
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 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					▶ 26b
c Total support for section 509(a)(1) test. Enter line 24, column (e)					▶ 26c
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					▶ 26d
e Public support (line 26c minus line 26d total)					▶ 26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					▶ 26f %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a disqualified person, 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 (2000) _____ (1999) _____ (1998) NOT APPLICABLE (1997) _____				
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 (2000) _____ (1999) _____ (1998) _____ (1997) _____					
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					▶ 27c
d Add Line 27a total _____ and line 27b total _____					▶ 27d
e Public support (line 27c total minus line 27d total)					▶ 27e
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					▶ 27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					▶ 27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					▶ 27h %
28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, 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)

	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?	X	
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?	X	
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)	X	
----- STMT 19		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
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?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
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?		X
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		X
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	X	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 5 of the instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
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	36,531,460
40	Total exempt purpose expenditures (add lines 38 and 39)	40	36,531,460
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	41	1,000,000
42	Grassroots nontaxable amount (enter 25% of line 41)	42	250,000
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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount	1,000,000	1,000,000	741,316	681,481	3,422,797
46 Lobbying ceiling amount (150% of line 45(e))					5,134,196
47 Total lobbying expenditures	NONE	NONE	NONE	NONE	NONE
48 Grassroots nontaxable amount	250,000	250,000	185,329	170,370	855,699
49 Grassroots ceiling amount (150% of line 48(e))					1,283,549
50 Grassroots lobbying expenditures	NONE	NONE	NONE	NONE	NONE

Part VI-B Lobbying Activity by Nonelecting Public Charities

NOT APPLICABLE

(For reporting only by organizations that did not complete Part VI-A) (See page 12 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			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
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

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

DESCRIPTION -----	AMOUNT -----
REVERSAL OF LAND HELD FOR DONATION ALLOWANCE	33,536,345.
TOTAL	----- 33,536,345. =====

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

DESCRIPTION -----	AMOUNT -----
UNREALIZED LOSS ON INVESTMENTS	14,291,781.
TOTAL	<u>14,291,781.</u>

FORM 990, PART II, GRANTS AND ALLOCATIONS PAID

<u>DESCRIPTION</u>	<u>AMOUNT</u>
SCHOLARSHIPS AWARDED TO 120 RECIPIENTS	1,559,417
STUDENT WORK STUDY PROGRAM - 64 PARTICIPANTS	<u>41,772</u>
TOTAL	<u><u>1,601,189</u></u>

FORM 990, PART II - OTHER EXPENSES
=====

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
EQUIPMENT EXPENSES	1,608,646.		1,608,646.	
INVESTMENT COMMISSION	128,531.		128,531.	
CANCELLED PROJECT EXPENSES	2,158,566.		2,158,566.	
UTILITIES	1,670,161.		1,670,161.	
PROPERTY TAXES	1,019,812.		1,019,812.	
OTHER TAXES	167,684.		167,684.	
DUES	26,320.		26,320.	
BOOKS & SUBSCRIPTIONS	156,219.	69,094.	87,125.	
CONSULTANT FEES	313,290.		313,290.	
MANAGEMENT FEES	181,251.		181,251.	
OTHER PROFESSIONAL FEES	164,366.		164,366.	
ADVERTISING	114,865.		114,865.	
TV & RADIO	54,232.		54,232.	
MEDICAL/WEILLNESS SERVICES	192,956.		192,956.	
INSURANCE EXPENSE	585,409.		585,409.	
FOOD SERVICES	1,133,757.	1,133,757.		
SECURITY	717,197.		717,197.	
CLEANING	500,221.	3,871.	496,350.	
SERVICE CHARGE	64,077.		64,077.	
MOVING EXPENSE	80,591.		80,591.	
ENTERTAINMENT	3,389.		3,389.	
EVENTS/RECEPTION	264,098.	264,098.		
ACCREDITATION	25,475.		25,475.	
EMPLOYEE TRAINING	85,487.		85,487.	
LANDSCAPING	347,303.		347,303.	
FACULTY RESEARCH	477,739.	153,554.	324,185.	
EDUCATIONAL MATERIAL	29,037.	29,037.		
ASSOCIATION FEES	74,292.		74,292.	
BOTANIC CENTER	86,659.	86,659.		
BOOK STORE	29,532.		29,532.	
STUDENT ACTIVITIES	61,524.	61,524.		
WEB FEES	4,794.		4,794.	

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
RECRUITMENT	54,975.	17,047.	37,928.	
FACULTY DEVELOPMENT	4,147.	1,286.	2,861.	
DONOR DEVELOPMENT	123,179.			123,179.
BAD DEBT EXPENSES	57,000.	57,000.		
MISCELLANEOUS	185.		185.	
TOTALS	127,669.66	1,876,927.	10,766,860.	123,179.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE UNIVERSITY IS LOCATED IN ALISO VIEJO AND CALABASAS, CALIFORNIA THE TWO CAMPUSES ARE COLLECTIVELY REFERRED TO AS "SOKA UNIVERSITY OF AMERICA "

IN 1987, THE CALABASAS CAMPUS (FORMERLY KNOWN AS "SOKA UNIVERSITY LOS ANGELES') WAS ESTABLISHED AS A BRANCH CAMPUS OF THE SOKA UNIVERSITY IN JAPAN TO PROVIDE ESL INSTRUCTION FOR STUDENTS VISITING FROM JAPAN

IN 1994, WHEN THE CALABASAS CAMPUS RECEIVED DEGREE-GRANTING APPROVAL FROM THE BUREAU FOR PRIVATE POSTSECONDARY AND VOCATIONAL EDUCATION (BPPVE) FOR THE STATE OF CALIFORNIA, ITS NAME WAS CHANGED TO SOKA UNIVERSITY OF AMERICA (SUA) TO BE DISTINGUISHED AS A FREESTANDING INDEPENDENT INSTITUTION SEPARATE FROM THE SOKA UNIVERSITY IN JAPAN

THE GRADUATE SCHOOL OPENED IN 1994 WITH THE FIRST CLASSES OFFERING A MASTER OF ARTS DEGREE IN SECOND AND FOREIGN LANGUAGE EDUCATION ALISO VIEJO BEGAN OFFERING ITS BACHELOR OF ARTS IN LIBERAL ARTS IN AUGUST 2001, WITH AN ENROLLMENT OF 120 FRESHMEN

CURRENTLY, THE GRADUATE SCHOOL AT THE CALABASAS CAMPUS, OFFERS A MASTERS DEGREE PROGRAM IN SECOND AND FOREIGN LANGUAGE EDUCATION, ENGLISH AS SECOND LANGUAGE (ESL) CLASSES FOR STUDENTS FROM JAPAN, A COLLEGE-PREPARATORY ESL PROGRAM ("UNIVERSITY BRIDGE PROGRAM"), AND JAPANESE LANGUAGE INSTRUCTION THE ALISO VIEJO CAMPUS OFFERS A BACHELORS PROGRAM IN LIBERAL ARTS WITH CONCENTRATIONS IN HUMANITIES, INTERNATIONAL STUDIES AND BEHAVIORAL SCIENCE

SINCE 1994, THE UNIVERSITY HAS DERIVED MOST OF ITS REVENUE FROM ITS SPONSOR, SOKA GAKKAI, INTERNATIONAL RELIGIOUS ORGANIZATION ENGAGED IN VARIOUS ACTIVITIES TO PROMOTE PEACE, CULTURE AND EDUCATION BASED ON BUDDHISM

FORM 990, PART IV - INVESTMENTS - SECURITIES

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>
CORPORATE EQUITY SECURITIES	111,698,356.	114,036,431.
DEBT SECURITIES	166,597,383.	128,929,093.
INT'L EQUITY SECURITIES	26,262,523.	33,811,590.
VENTURE CAPITAL AND OTHER	44,521,172.	34,257,396.
TOTALS	<u>349,079,434.</u>	<u>311,034,510.</u>

FORM 990, PART IV - INVESTMENTS - OTHER

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
-----	-----	-----
RESTRICTED CERT. OF DEPOSITS	7,271,715.	7,143,784.
TOTALS	7,271,715.	7,143,784.

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
DEPOSITS HISTORICAL ASSETS	20,598. 4,704,317.	NONE 4,704,317.
TOTALS	4,724,915.	4,704,317.

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION -----	BEGINNING BOOK VALUE -----	ENDING BOOK VALUE -----
PROPERTY TAXES PAYABLE	280,000.	NONE
RETENTION PAYABLE	13,384,701.	1,898,162.
	-----	-----
TOTALS	13,664,701.	1,898,162.
	=====	=====

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

DESCRIPTION -----	AMOUNT -----
RECLASS OF COST OF GOODS SOLD	10,255.
TOTAL	<u>10,255.</u>

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS

DESCRIPTION -----	AMOUNT -----
RECLASS OF SCHOLARSHIPS NETTED WITH TUITION	1,601,189.
TOTAL	----- 1,601,189. =====

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
-----	-----
RECLASS OF COST OF GOODS SOLD	10,255.
TOTAL	----- 10,255. =====

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

DESCRIPTION	AMOUNT
-----	-----
RECLASS OF SCHOLARSHIP NETTED WITH TUITION	1,601,189.

TOTAL	<u>1,601,189.</u>

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
HIROSHI OKAYASU	CHAIRMAN/TRUSTEE 1 HOUR/WK	NONE	NONE	NONE
STEPHEN DUNHAM	VICE CHAIR/TRUSTEE 1 HOUR/WK	8,454.	NONE	NONE
EIKO AKIYAMA	TRUSTEE 1 HOUR/WK	NONE	NONE	NONE
MATILDA BUCK	TRUSTEE 1 HOUR/WK	NONE	NONE	NONE
MARIA GUAJARDO LUCERO	TRUSTEE 1 HOUR/WK	NONE	NONE	NONE
TARIQ HASSAN	TRUSTEE 1 HOUR/WK	NONE	NONE	NONE
JOHN MONTGOMERY	TRUSTEE 1 HOUR/WK	NONE	NONE	NONE
DANIEL NAGASHIMA	TRUSTEE 1 HOUR/WK	NONE	NONE	NONE
MARY NORTON	TRUSTEE 1 HOUR/WK	NONE	NONE	NONE
ARCHIBALD ASAWA	VP FOR ADMIN AFFAIRS 40 HRS/WK	119,224.	15,549.	NONE
YOSHINOBU HABUKI	PRESIDENT 40 HRS/WK	112,042.	16,776.	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
KIYOSHI HATANAKA	DIRECTOR OF FINANCE 40 HRS/WK	73,592.	35,983.	NONE
ARNOLD KAWASAKI	VP FOR ADMIN 40 HRS/WK	95,000.	14,918.	NONE

THE ABOVE CAN BE REACHED AT:
1 UNIVERSITY DRIVE
ALISO VIEJO, CA 92656

GRAND TOTALS	408,312.	83,226.	NONE
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FORM 990, PART VI - NAMES OF RELATED ORGANIZATIONS

SOKA UNIVERSITY OF JAPAN (SUJ), THE ORGANIZATION'S SOLE VOTING MEMBER, IS A JAPANESE EDUCATIONAL CORPORATION. ALTHOUGH SUJ IS A NON-PROFIT ORGANIZATION IN JAPAN, IT HAS NOT APPLIED FOR OR OBTAINED A RULING FROM THE INTERNAL REVENUE SERVICE AS TO WHETHER IT IS A 501(C) (3) ORGANIZATION. IN ADDITION, SUJ FILES FORM 1120F IN THE UNITED STATES. SOKA UNIVERSITY OF AMERICA AND SUJ ARE THEREFORE NOT BEING TREATED AS MEMBERS OF AN AFFILIATED GROUP.

SCHEDULE A, PART III – EXPLANATION FOR LINE 3

SCHOLARSHIP PROGRAM

HIGHLY QUALIFIED APPLICANTS WILL BE CONSIDERED FOR THE SOKA UNIVERSITY OF AMERICA ("SUA") SCHOLARSHIP. A FEW SUCH SCHOLARSHIPS ARE AVAILABLE EACH YEAR AND ARE ANNOUNCED WHEN THE ADMISSIONS PROCESS IS COMPLETE. ALL APPLICATIONS ARE AWARDED UPON FACULTY REVIEW.

STUDENT LOAN PROGRAM

THE UNIVERSITY OFFERS AN SUA INSTITUTIONAL LOAN PROGRAM TO STUDENTS WHO ARE QUALIFIED APPLICANTS AND ARE ENROLLING IN THE MASTER'S AND BACHELOR'S DEGREE PROGRAMS. STUDENTS WITH FINANCIAL NEED ARE ENCOURAGED TO OBTAIN FUNDING FROM OUTSIDE SOURCES THAT OFFER EDUCATIONAL LOANS OR PRIVATE SCHOLARSHIPS. AT PRESENT, THE UNIVERSITY DOES NOT PARTICIPATE IN FEDERAL FINANCIAL AID OR STATE FINANCIAL AID PROGRAMS. ALL APPLICANTS ARE REVIEWED AND AWARDED BASED UPON FINANCIAL NEEDS.

SOKA UNIVERSITY
1 UNIVERSITY DRIVE
ALISO VIEJO, CA 92655-4105

Affidavit of Publication

-of-

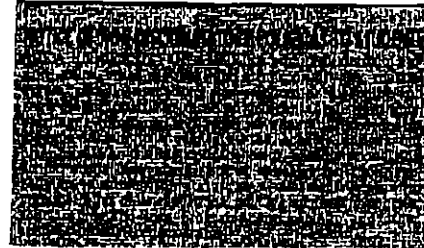
CLASSIFIED ADVERTISING

State of California, }
County of Los Angeles } ss

BARBARA GENTRY _____ of said

County and State, being duly sworn, says

The ~~file~~^{SKE} is and at all times herein mentioned was a citizen of the United States, over 21 years of age, and not a party to nor interested in the above entitled matter, that ~~she~~^{SKE} is a principal clerk of the printers and publishers of the LOS ANGELES TIMES a newspaper printed and published daily in the said Los Angeles County, that the



LEGAL NOTICE

in the above entitled matter of which the annexed is a printed copy, was published in said newspaper

LOS ANGELES TIMES

202 VIET FIRST ST
LOS ANGELES, CA 90012

on the following days, to-wit

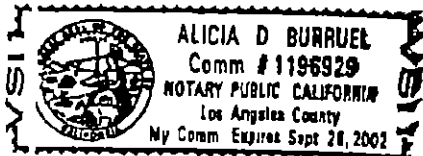
THURSDAY, FEBRUARY 7, 2002

Barbara Gentry

Subscribed and sworn to before me, this **FEB 26 2002** day of

Alicia D. Burrue

Notary Public in and for the County of Los Angeles, State of California



FORM 990, PART IV - OTHER NOTES AND LOANS RECEIVABLE

<u>DESCRIPTION</u>	<u>2001</u>	<u>2002</u>
STUDENT LOAN RECEIVABLES	174,584	712,415
PARENT SECURED LOAN RECEIVABLES	<u>NONE</u>	<u>22,238</u>
TOTAL	<u>174,584</u>	<u>734,653</u>

FORM 990, PART IV, LINE 57, DEPRECIATION

<u>DESCRIPTION</u>	<u>BEG OF YEAR</u>	<u>END OF YEAR</u>
LAND	\$ 70,134,179	\$ 106,297,802
BUILDING & IMPROVEMENT	24,393,351	303,244,120
OFFICE FURNITURE AND FIXTURES	16,427,695	17,111,231
COMPUTER HARDWARE AND SOFTWARE	2,351,816	4,228,380
LIBRARY BOOKS	743,284	1,344,270
CIP	254,761,339	
TOTAL	368,811,664	432,225,803
LESS ACCUMULATED DEPRECIATION	(8,357,021)	(18,917,042)
PROPERTY AND EQUIPMENT, NET	<u>\$ 360,454,643</u>	<u>\$ 413,308,761</u>

BYLAWS

for the regulation, except
as otherwise provided by law or
its Articles of Incorporation,
of

SOKA UNIVERSITY OF AMERICA
a California nonprofit public benefit corporation

ARTICLE I PURPOSES

Soka University of America is founded on the Buddhist principles of peace, human rights and the sanctity of life. The objective of this corporation shall be to operate a nonprofit educational institution which will be the highest seat of learning of global humanistic perspectives to meet Founder Daisaku Ikeda's goals to foster leaders of culture in the community, leaders of humanism in society, leaders for peace in the world and leaders for the creative coexistence of nature and humankind. To these ends, this corporation may engage in any lawful activities permitted by its Articles of Incorporation ("Articles") and the California Nonprofit Public Benefit Corporation Law.

ARTICLE II OFFICES

Section 1 Principal Office. The principal executive office and principal business office of the corporation is located at 26800 W. Mulholland Highway, Calabasas, California 91320-1950. The Board of Trustees (herein called the "Board") may change the location(s) of the corporation's principal executive office and/or principal business office. Any change(s) of the location(s) shall be noted by the secretary on these bylaws opposite this section, or this section may be amended to state the new location(s).

Section 2 Other Offices. Other offices may be established at any time by the Board at any place or places.

ARTICLE III MEMBERSHIP

Section 1 Sole Member. Soka Gakkai, a Japanese Religious Corporation (Shukyo Hojin Soka Gakkai), shall be the sole member ("Member") of this corporation unless and until these Bylaws are amended with the consent of the Member to provide for an additional member or members.

Section 2 Rights of Member. Except as limited by the Articles and these Bylaws, the Member shall have all of the following rights, as well as any other rights now or hereafter conferred by the California Nonprofit Corporation Law, the California Nonprofit Public Benefit Corporation Law and these Bylaws

- (a) The right to vote for the election or removal of a Trustee or Trustees,
- (b) The right to vote for the election or removal of the Chair of the Board and the Vice Chairs of the Board, if any;
- (c) The right to vote on a disposition of all or substantially all of the assets of this corporation,
- (d) The right to vote on a merger or on a dissolution of this corporation,
- (e) The right to vote on changes to the Articles, and
- (f) The right to vote at meetings of the Member

Section 3 Limitations. Membership in this corporation shall not vest in the Member any distributions from this corporation during the existence of this corporation. Membership shall not be assignable or transferrable, and all rights of membership shall cease at the end of the Member's existence. The membership shall not be fractionalized, and no fractional membership may be held.

Section 4 Termination of Membership; Effect. The Member may resign at any time. If the Member's membership ceases and there are no other members at that time, this corporation shall thereafter operate as a corporation that has no members.

ARTICLE IV MEETINGS OF MEMBERSHIP ACTION BY MEMBER

Section 1. Place of Meeting. Meetings of the Member shall be held at any place within or outside the State of California designated by the Board and consented to by the Member. In the absence of any such designation and consent, Member meetings shall be held at the offices of Soka Gakkai, 32, Shinano-Machi, Shinjuku-ku, Tokyo 160-8583 Japan.

Section 2 Annual Meeting. The regular annual meeting of the Member, of which no notice need be given, shall be held at 10:00 A.M. on the third Tuesday in May of each year, if not a legal holiday in Japan and if such a legal holiday, then on the next succeeding business day not a legal holiday. At the regular annual meeting, the Member shall consider reports of the affairs of the corporation, and transact other business as may properly be brought before the meeting, including but not limited to the election of Trustees of the corporation.

Section 3 Special Meetings. Special meetings of the Member may be called at any time by order of the Chair of the Board or of the President or of any Vice President or of the Secretary, or of three or more members of the Board or of the Member

Section 4 Notice of Special Meetings. Written notice of special meetings of the Member shall be given personally or by mailing by first class, registered or certified mail, to the Member, postage prepaid, a notice of the meeting at least ten (10) but not more than ninety (90) days before the time fixed for holding the meeting. Until changed by an amendment to these Bylaws, notice to the Member shall be addressed as follows: Attn: Administration Department, Soka Gakkai, 32, Shinano-Machi, Shinjuku-ku, Tokyo 160-8583 Japan

Notice of any meeting of the Member shall specify the place, the day and the hour of meeting, and in case of a special meeting, the general nature of the business to be transacted

Section 5 Meetings Called by Member. If a special meeting is called by the Member, the request shall be submitted by the Member in writing, specifying the general nature of the business proposed to be transacted, and shall be delivered personally or sent by registered mail or by telegraphic or other facsimile transmission to the Secretary of the corporation at the corporation's principal office. The Secretary shall cause notice to be promptly given to the Member, to the Chair of the Board and to the President that a meeting will be held, and the date for such meeting, which date shall be not less than 35 nor more than 90 days following the receipt of the request. If the notice is not given within the 20 days after receipt of the request, the Member may give the notice

Section 6 Adjournments. Any business that might be done at a regular meeting of the Member may be done at a special or at an adjourned meeting. If a meeting of the Member is adjourned to another time or place, no notice need be given of such adjourned meeting if the time and place thereof are announced at the meeting at which the adjournment is taken, except that no meeting may be adjourned for more than 45 days

Section 7 Waiver and Consent. The transaction of any meeting of the Member, however called or noticed shall be as valid as though conducted at a meeting duly held after regular call and notice, if a quorum is present, and if either before or after the meeting, the Member signs a written waiver of notice or a consent to the holding of the meeting, or an approval of the minutes of the meeting

Any action that may be taken at a meeting of the Member may be taken without a meeting if authorized by a writing signed by the Member and filed with the Secretary of the corporation

Section 8 Action without Meeting/Ballots.

(a) Any action required or permitted to be taken at any regular or special meeting of the Member may be taken without a meeting if the written ballot of the Member is solicited, if the required number of signed approvals in writing, setting forth the actions so taken is received, and if the requirements of subdivision (c) of this section are satisfied

(b) All solicitations of ballots shall indicate the time by which the ballot must be returned to be counted

(c) Approval by written ballot pursuant to this section shall be valid only when the number of ballots cast on or before the time the ballot must be returned to be counted equals or exceeds the quorum required to be present at a meeting authorizing the action, and the number of approvals equals or exceeds the number of votes that would be required to approve the action at a meeting at which the total number of votes cast was the same as the number of ballots cast.

Section 9. Proxies. The Member may vote or execute a consent either in person or by one or more agents authorized by a written proxy executed by the Member or the Member's duly authorized agents as provided in these Bylaws and filed with the Secretary of the corporation

Section 10 Member's Method of Acting. Unless and until these Bylaws are amended, any action permitted or required to be taken by the Member shall be evidenced by a written instrument executed by (a) the Member's Official Representative (Daihyo Yakun); or (b) the Member's President (Kaicho), or (c) the Member's General Director (Rijicho), or (d) any two of the Member's Responsible Officers (Sekinin Yakun). If a proxy executed in accordance with this Section 10 designates one or more natural persons to act on behalf of the Member, then actions by the Member shall be evidenced by a written instrument executed either in accordance with this Section 10 or in the manner designated in the proxy

ARTICLE V TRUSTEES

Section 1 Powers. Subject to limitations of the Articles and these Bylaws, the activities and affairs of the corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the Board. The members of the Board shall be referred to as "Trustees." The Board shall act as a group, and no individual Trustee nor committee shall act in place of the Board except by formal delegation of authority. Implementation and administration of policies adopted by the Board shall be delegated to various individuals and bodies within the academic and administrative structure established pursuant to these Bylaws or otherwise approved by the Board. The Board may delegate the management of the activities of the corporation to any person or persons, a management company, or committees however composed, provided that the activities and affairs of the corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board. Without prejudice to these general powers, but subject to the provisions just stated, it is hereby expressly declared that the Board shall have the following powers in addition to the other powers enumerated in these Bylaws.

(a) To select, remove and regularly evaluate the corporation's President

(b) To select and remove all of the other officers, agents, and employees of the corporation, prescribe qualifications, powers, and duties for them that are not inconsistent with

law, the Articles, or these Bylaws, fix their compensation, and require from them security for faithful service

(c) To make disbursements from the funds and properties of the corporation as are necessary or advisable to fulfill the purposes of this corporation and generally to direct and control the affairs and activities of the corporation and to make such rules and regulations therefor not inconsistent with law, the Articles or these Bylaws, as they may deem best

(d) To adopt, make, and use a corporate seal and to alter its form from time to time as the Board may deem best

(e) To borrow money and incur indebtedness for the purposes of the corporation, and to cause to be executed and delivered therefor, in the corporation name, promissory notes, bonds, debentures, pledges, hypothecations, or other evidences of debt and securities for debt

(f) To secure such financial resources in such manner as it deems necessary or advisable to support adequately the corporation's goals and purposes

(g) To approve and ensure compliance with basic institutional policies, including personnel policies

(h) To approve an academic and administrative structure or organization which serves the corporation's goals and purposes

(i) To review and approve the educational and facility plans and ensure that they are consistent with the corporation's goals and purposes

(j) To approve both the long-range financial plan and the annual budget of the corporation, and to review the corporation's periodic fiscal audits

(k) To the extent permitted by the exempt status of the corporation, to carry on a business at a profit and apply any profit that results from the business activity to any activity in which it may lawfully engage

(l) To adopt policies that provide for the appointment, retention and discharge of faculty and for the establishment and conduct of an academic senate to be appointed or elected from members of the faculty Such policies shall, among other things, state clearly the role of the faculty in policy-making, planning, budgeting and special purpose activities and shall provide for faculty to have a substantial and independent voice in matters of educational program, faculty personnel and other matters of corporate policy that relate to faculty areas of responsibility and expertise

(m) To adopt policies that provide for all necessary rules and regulations concerning the student body and individual students, including admissions, academic requirements, conditions upon awarding of degrees, residence, conduct on campus, and participation in both student government and the governing, planning, budgeting and policy-making bodies of the corporation

(n) To ensure that the number, type and level of degrees offered are consistent with the corporation's goals and purposes

(o) To be informed about and involved in the accrediting process and the process of renewing the corporation's accreditation

(p) To approve policies precluding its members from participating in actions involving possible conflicts of interest and policies regarding conflicts of interest of the corporation's officers, administrators, faculty and staff

Section 2 Number of Trustees. The authorized number of Trustees shall be not less than three (3) and not more than twenty-one (21) until changed by amendment of the Articles or by a Bylaw. The exact authorized number of Trustees shall be as stated in the next sentence, as duly amended from time to time by the Member. The exact number of Trustees shall be ten (10)

Section 3 Qualifications of Trustees. Trustees may be of any nationality and may be residents of any state or country. However, the Board shall be comprised of individual Trustees so as to provide adequate representation of the public interest and the diverse elements of this corporation's constituency. To this end, the following guidelines shall be followed in the selection of Trustees and the filling of vacancies on the Board

(a) At least three Trustees shall be members of Soka Gakkai or an affiliate (without regard to the nation(s) in which such affiliate is organized or operates) of Soka Gakkai

(b) A majority of the Board shall be residents of the United States

(c) No more than three Trustees may be officers or employees of the corporation

(d) At least one Trustee shall be a present or former member of the faculty of an accredited United States college or university

(e) Not more than 49% of the persons serving on the Board at any time may be interested persons. An interested person is (1) any person being compensated by the corporation for services rendered to it within the previous 12 months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a Trustee as a Trustee, and (2) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person. However, any violation of the provisions of this paragraph shall not affect the validity or enforceability of any transaction entered into by the corporation

Section 4 Selection and Term of Office. The terms of Trustees shall be staggered so that approximately one-third (1/3) of the Trustees shall be elected at each annual meeting of the Member. At the first election of Trustees by the Member, the Member shall designate an initial term ending June 30, 2002, June 30, 2003 or June 30, 2004 for each Trustee elected so that not more than one-third (1/3) (rounded up to the nearest whole number) of Trustees' terms will

expire each year. Except for the initial terms as provided in the preceding sentence, or for the terms of new Trustees elected to fill a vacancy in the Board or upon any increase in the authorized number of Trustees, each Trustee shall serve for a period of three (3) years and until a successor has been elected and qualified. If an annual meeting is not held, or the Trustees are not elected at an annual meeting, the Trustees may be elected at any special meeting of the Member held for that purpose. Trustees may serve an unlimited number of consecutive terms. Nominees for the Board shall be selected by a committee (the "Nominating Committee") selected by the Chair of the Board. Members of the Nominating Committee need not be members of the Board. At least thirty (30) days in advance of each annual meeting of the Member, or at such other times as the Member may request, the Nominating Committee shall present to the Member a list of nominees, including biographical information. Notwithstanding the foregoing, the Member may elect as a Trustee a person whose name is not submitted to it by the Nominating Committee.

Section 5 Removal. A Trustee may not be removed without cause during the Trustee's term of office. Any or all Trustees may be removed for cause as provided by law or in these Bylaws. Any Trustee who is removed shall cease to hold office immediately upon such removal without regard to whether a successor has been elected and qualified.

Section 6 Vacancies. Any Trustee may resign effective upon giving written notice to the Chair of the Board, the President, the Secretary, or the Board, unless the notice specifies a later time for the effectiveness of the resignation, provided that, except upon notice to the Attorney General, no Trustee may resign if the corporation would then be left without a duly elected Trustee or Trustees in charge of its affairs. If the resignation is effective at a future time, a successor may be selected before that time, to take office when the resignation becomes effective.

Vacancies in the Board shall be filled in the same manner as the Trustee(s) whose office is vacant was selected. Each Trustee so selected shall hold office until the expiration of the term of the replaced Trustee and until a successor has been selected and qualified.

A vacancy or vacancies in the Board shall be deemed to exist in case of the death, resignation, or removal of any Trustee, or if the authorized number of Trustees is increased.

The Board or the Member may declare vacant the office of a Trustee who has been declared of unsound mind by a final order of court, or convicted of a felony, or found by a final order of judgment of any court to have breached any duty arising under Article 3 of Chapter 2 of the California Nonprofit Public Benefit Corporation Law or who has failed to attend three consecutive meetings of the Board.

No reduction of the authorized number of Trustees shall have the effect of removing any Trustee before expiration of the Trustee's term of office.

Section 7 Place of Meeting. Meetings of the Board shall be held at any place within or without the State of California that has been designated from time to time by the Board. In the absence of designation by the Board, the annual and regular meetings shall be held at the principal office of the corporation.

Section 8 **Annual Meetings.** The Board shall hold an annual meeting for the purpose of organization, selection of officers, and the transaction of other business. Annual meetings of the Board shall be held without call or notice on the first Saturday of May of each year at 6 00 o'clock P M , local time, but if that day is a holiday observed by the corporation at its principal office, then the meeting shall be held at that time on the next day that is observed by the corporation as a full business day.

Section 9. **Regular Meetings.** Regular meetings of the Board shall be held without call or notice on dates and at times fixed by the Board.

Section 10 **Special Meetings.** Special meetings of the Board for any purpose or purposes may be called at any time by the Chair of the Board, the President, any Vice President, the Secretary, or any three Trustees or by the Member

Special meetings of the Board shall be held upon four days' notice by first-class mail or 48 hours' notice given personally or by telephone (including a voice messaging system or other system or technology designed to record and communicate messages), telegraph, facsimile, electronic mail, or other electronic means. Any such notice shall be addressed or delivered to each Trustee at the Trustee's address as shown upon the records of the corporation or as may have been given to the corporation by the Trustee for purposes of notice or, if the address is not shown on the corporation's records or is not readily ascertainable, at the place where the meetings of the Trustees are regularly held.

Notice by mail shall be deemed to have been given at the time a written notice is deposited in the United States mails, postage prepaid. Any other written notice shall be deemed to have been given at the time it is personally delivered to the recipient or is delivered to a common carrier for transmission, or actually transmitted by the person giving the notice by electronic means, to the recipient. Oral notice shall be deemed to have been given at the time it is communicated, in person or by telephone or wireless, to the recipient or to a person at the office of the recipient who the person given the notice has reason to believe will promptly communicate it to the receiver.

Section 11. **Quorum.** A majority of the authorized number of Trustees constitutes a quorum of the Board for the transaction of business, except to adjourn as provided in Section 15 of this Article V. Every act or decision done or made by a majority of the Trustees present at a meeting duly held at which a quorum is present is the act of the Board, unless a greater number is required by law or by the Articles, except as provided in the next sentence. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of Trustees, if any action taken is approved by at least a majority of the required quorum for that meeting.

Section 12 **Participation in Meetings by Conference Telephone.** Members of the Board may participate in a Trustees' meeting through use of conference telephone, electronic video screen communication, or other communications equipment. Participation in a Trustees' meeting through those means constitutes presence in person at that meeting if all of the following

apply (a) each Trustee participating in the meeting can communicate with all of the other Trustees concurrently, and (b) each Trustee is provided the means of participating in all matters before the Board including the capacity to propose, or to interpose an objection, to a specific action to be taken by the corporation and (c) the corporation adopts and implements some means of verifying both of the following (i) a person communicating by telephone, electronic video screen or other communications equipment is a Trustee entitled to participate in the Board meeting and (ii) all statements, questions, actions or votes were made by that Trustee and not by another person not permitted to participate as a Trustee

Section 13 Exclusion from Meetings. Any Trustee or other person being compensated by the corporation for services rendered to it within the previous 12 months, or for whom the corporation is considering compensated employment for services to be rendered to it, whether as a full-time or part-time employee, independent contractor or otherwise, excluding any reasonable compensation paid to a Trustee as a Trustee, may be excluded from those portions of any meeting at which the body (Board, committee of the Board, or advisory committee created by the Board) is discussing or considering the performance, compensation or employment of such Trustee or other person Any such exclusion shall occur at the request of a majority of the Trustees or other persons present at such meeting and entitled to vote, excluding from such vote the Trustee or other person whose exclusion from the meeting is being voted upon.

Section 14 Waiver of Notice. Notice of a meeting need not be given to any Trustee who signs a waiver of notice or a written consent to holding the meeting or an approval of its minutes, whether before or after the meeting, or who attends the meeting without protesting, before or at its commencement, the lack of notice to that Trustee All waivers, consents, and approvals as to a Board meeting shall be filed with the corporate records or made a part of the minutes of the meeting

Section 15 Adjournment. A majority of the Trustees present, whether or not a quorum is present, may adjourn any Board meeting to another time and place Notice of the time and place of holding an adjourned meeting need not be given to absent Trustees if the time and place is fixed at the meeting adjourned, except as provided in the next sentence If the meeting is adjourned for more than 24 hours, notice of any adjournment to another time or place shall be given before the time of the adjourned meeting to the Trustees who were not present at the time of the adjournment

Section 16 Action Without Meeting. Any action required or permitted to be taken by the Board may be taken without a meeting if all Trustees individually or collectively consent in writing to the action The consent or consents shall have the same effect as a unanimous vote of the Board and shall be filed with the minutes of the proceedings of the Board

Section 17 Rights of Inspection. Every Trustee shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind and to inspect the physical properties of the corporation of which such person is a Trustee

Section 18 Committees. The Board may appoint one or more committees, each consisting of two or more Trustees, and delegate to those committees any of the authority of the Board except authority to

- (a) Approve any action for which the California Nonprofit Public Benefit Corporation Law also requires approval of the members or approval of a majority of all members,
- (b) Fill vacancies on the Board or on any committee,
- (c) Fix compensation of Trustees for serving on the Board or on any committee,
- (d) Amend or repeal bylaws or adopt new bylaws;
- (e) Amend or repeal any resolution of the Board which by its express terms is not so amendable or repealable,
- (f) Appoint other committees of the Board or members of other committees,
- (g) Expend corporate funds to support a nominee for Trustee after there are more people nominated for Trustee than can be elected, or
- (h) Approve any self-dealing transaction, as those transactions are defined in Section 5233(a) of the California Nonprofit Public Benefit Corporation Law

Any committee to which any authority of the Board is delegated may only be created, and its members appointed, by resolution adopted by a majority of the authorized number of Trustees then in office, provided a quorum is present. Any such committee may be designated an Executive Committee or given another name as the Board shall specify. The Board may appoint, in the same manner, alternate members of any committee who may replace any absent member at any meeting of the committee. The Board may remove any person from membership on any committee at any time, with or without cause and may fill any vacancy occurring in any committee. The Board shall have the power to prescribe the manner in which proceedings of any of these committees shall be conducted. In the absence of prescription by the Board, a committee shall have the power to prescribe the manner in which its proceedings shall be conducted. Unless the Board or a committee shall otherwise provide, the regular and special meetings and other actions of any such committee shall be governed by the provisions of this Article V applicable to meetings and actions of the Board. Minutes shall be kept of each meeting of each committee.

Section 19 Advisory Committees. The Board may appoint advisory committees to the Board (or to any committee of the Board) who shall not be deemed to be Trustees, officers or employees of the corporation and whose functions shall not include participation in the operating management of the corporation. The advisory committees shall meet at such times as the Board shall determine. Members of advisory committees may be entitled to a fee for attendance at each regular or special meeting of such committees which fee shall be fixed by resolution of the Board. Advisory committees shall consider, advise upon and make recommendations to the Board (or to a committee of the Board) and to the Chair of the Board with respect to matters of policy relating to the general conduct of the business of the corporation and with respect to such

questions relating to the conduct of the business of the corporation as may be submitted to it by the Board (or a committee of the Board) The members of advisory committees shall hold office from the date appointed to such date as the Board may fix at the time of appointment, provided that any or all members of an advisory committee may be removed at any time at the pleasure of the Board Additional members or members to fill vacancies may be appointed at any regular or special meeting of the Board

Section 20 Fees and Compensation. Trustees and members of committees may receive such compensation, if any, for their services, and such reimbursement for expenses, as may be fixed or determined by the Board

Section 21 Ex Officio Members. Individuals may be designated as "ex officio" members of the Board, its committees and advisory committees Ex officio members of the Board may be designated only by or with the written consent of the Member. All other ex officio designations may be made in accordance with these Bylaws or by either the Member or the Board Designation as ex officio shall entitle the person so designated to receive notice of and participate in meetings of the body of which the person is an ex officio member, but such person shall not be entitled to vote, shall not be counted in determining the presence of a quorum, and shall not be counted in determining the number of persons serving on the body. Ex officio members may be excluded from any meeting in which the body is consulting with the legal counsel for the corporation or such body Furthermore, ex officio members may also be excluded from all or any portion of any meeting at the request of a majority of the voting members of the body who are present at such meeting and entitled to vote

Section 22. Honorary Members. Individuals may be designated as "Honorary" members of the Board, its committees and advisory committees Honorary members of the Board may be designated only by or with the written consent of the Member All other Honorary designations may be made by either the Member or the Board Designation as an "Honorary" member of the Board or one of its committees or advisory committees shall not constitute that person as a true member of such body At the request of a majority of the voting members of the body who are present at a meeting and entitled to vote, an Honorary member of the body may be invited to attend one or more meetings of that body However, except for such attendance by invitation, persons designated as "Honorary" members of a body shall have no right to receive notice of or participate in meetings of the body, shall not be entitled to vote, shall not be counted in determining the presence of a quorum, shall not be counted in determining the number of persons serving on the body, and shall have no authority to act for the corporation, no right to participate in or vote on the corporation's business and no right of access to the corporation's books, records or other information by reason of such designation Honorary members may be excluded from any meeting in which the body is consulting with the legal counsel for the corporation or such body Furthermore, Honorary members may also be excluded from all or any portion of any meeting at the request of a majority of the voting members of the body who are present at such meeting and entitled to vote

ARTICLE VI OFFICERS

Section 1 Officers. The officers of the corporation shall be a Chair of the Board, a President, a Secretary, and a Chief Financial Officer. The corporation may also have, at the discretion of the Member, one or more Vice Chairs of the Board. The corporation may also have, at the discretion of the Board, one or more Vice Presidents, one or more Assistant Vice Presidents, one or more Assistant Secretaries, one or more Assistant Financial Officers, and such other officers as may be appointed in accordance with the provisions of Section 3 of this Article VI. Any number of offices may be held by the same person, except that neither the Secretary (nor any Assistant Secretary) nor the Chief Financial Officer (nor any Assistant Financial Officer) may serve concurrently as either the President or the Chair of the Board, and the President may not serve concurrently as the Chair of the Board or as a Vice Chair of the Board. No individual holding more than one office shall be authorized to execute in more than one officer capacity any document or instrument requiring the signature of more than one officer.

Section 2 Election of Officers. The officers of the corporation, except such officers as may be appointed or elected in accordance with the provisions of Sections 3, 5, 6 or 7 of this Article VI, shall be chosen by the Board, and each shall serve at the pleasure of the Board, subject to all rights, if any, of an officer under any contract of employment.

Section 3 Subordinate Officers. The Board may appoint, and may empower the President or another officer to appoint, such other officers as the business of the corporation may require, each of whom shall hold office for such period, have such authority and perform such duties as are provided in the Bylaws or as the Board may from time to time determine.

Section 4 Removal and Resignation of Officers. Subject to the rights, if any, of an officer under any contract of employment, any officer (other than the Chair of the Board or a Vice Chair of the Board) may be removed, either with or without cause, by the Board, at any regular or special meeting of the Board, or, except in the case of an officer chosen by the Board, by any officer upon whom such power of removal may be conferred by the Board. Subject to the rights, if any, of the Chair of the Board or any Vice Chair of the Board under any contract of employment, the Chair of the Board and any Vice Chair of the Board may be removed, either with or without cause, by the Member, at any regular or special meeting of the Member.

Any officer may resign at any time by giving written notice to the corporation. Any resignation shall take effect at the date of the receipt of that notice or at any later time specified in that notice, and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party.

Section 5 Vacancies in Offices. A vacancy in any office because of death, resignation, removal, disqualification or any other cause shall be filled in the manner prescribed in these Bylaws for regular appointments to that office.

Section 6 Chair of the Board. The Chair of the Board shall be a member of the Board and shall be elected by and serve at the pleasure of the Member. The Chair of the Board shall, if

present, preside at meetings of the Board and exercise and perform such other powers and duties as may be from time to time assigned to him by the Board or prescribed by the Bylaws

Section 7 Vice Chairs of the Board. The Vice Chairs of the Board, if any, shall be members of the Board and shall be elected by and serve at the pleasure of the Member. The Vice Chairs of the Board, if any, in such order as may from time to time be designated by the Member, shall, if present and in the absence of the Chair of the Board, preside at meetings of the Board. The Vice Chairs of the Board shall have such other powers and perform such other duties as from time to time may be prescribed for them respectively by the Board or the Bylaws

Section 8 President. The President shall be a member of Soka Gakkai or an affiliate (without regard to the nation(s) in which such affiliate is organized or operates) of Soka Gakkai. The President may be a member of the Board. If the President is not a member of the Board, then he shall be an *ex officio* member of the Board. The President shall be an *ex officio* member of all committees, including advisory committees, appointed or created by the Board, unless the Board specifically directs otherwise. Subject to such supervisory powers, if any, as may be given by the Board to the Chair of the Board, the President shall be the general manager and chief executive officer of the corporation and shall, subject to the control of the Board, have general supervision, direction, and control of the business and the officers of the corporation. The President shall have the general powers and duties of management usually vested in the office of president of a corporation, and shall have such other powers and duties as may be prescribed by the Board or the Bylaws

Section 9 Vice Presidents. In the absence or disability of the President, the Vice Presidents, if any, in the order of (a) the Executive Vice President, and (b) the Vice President for Administration, or such other order as may from time to time be designated by the Board, shall perform all the duties of the President, and when so acting shall have all the powers of, and be subject to all the restrictions upon, the President. The Vice Presidents shall have such other powers and perform such other duties as from time to time may be prescribed for them respectively by the Board or the Bylaws, and by the President

Section 10 Secretary. The Secretary shall attend to the following

(a) **Book of Minutes** The Secretary shall keep or cause to be kept, at the principal executive office or such other place as the Board may direct, a book of minutes of all meetings and actions of Trustees, committees of Trustees, and the Member, with the time and place of holding, whether regular or special, and, if special, how authorized, the notice given, the names of those present at Trustees' meetings or committee meetings, the Member's representatives present at Member meetings, and the proceedings of such meetings

(b) **Membership Records** The Secretary shall keep, or cause to be kept, at the principal executive office, as determined by resolution of the Board, a record of the corporation's Member, showing the names of all persons authorized to act as the Member's representative(s), their addresses, and the term during which they are (were) authorized to act at the Member's representative(s)

(c) Notices, Seal and Other Duties The Secretary shall give, or cause to be given, notice of all meetings of the Member and of the Board required by the Bylaws or by law to be given, and shall keep the seal of the corporation if one be adopted, in safe custody, and shall have such other powers and perform such other duties as may be prescribed by the Board or by the Bylaws

Section 11 Chief Financial Officer. The Chief Financial Officer shall attend to the following

(a) Books of Account The Chief Financial Officer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and business transactions of the corporation, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, retained earnings, and shares. The books of account shall be open to inspection by any Trustee at all reasonable times

(b) Deposit and Disbursement of Money and Valuables The Chief Financial Officer shall deposit all moneys and other valuables in the name and to the credit of the corporation with such depositaries as may be designated by the Board, shall disburse the funds of the corporation as may be ordered by the Board, shall render to the President and Trustees, whenever they request it, an account of all of his transactions as Chief Financial Officer and of the financial condition of the corporation, and shall have other powers and perform such other duties as may be prescribed by the Board or the Bylaws

(c) Bond If required by the Board, the Chief Financial Officer shall give the corporation a bond in the amount and with the surety or sureties specified by the Board for faithful performance of the duties of his office and for restoration to the corporation of all of its books, papers, vouchers, money, and other property of every kind in his possession or under his control on his death, resignation, retirement, or removal from office

Section 12 Assistant Vice Presidents. Each Assistant Vice President shall have such powers and perform such duties as shall be assigned to him by the Board or delegated by the Vice President to whom he is subordinate, and in the absence or inability of the Vice President to whom he is subordinate, shall have the same general powers as that Vice President

Section 13 Assistant Secretaries. Each Assistant Secretary shall have such powers and perform such duties as shall be assigned to him by the Board or delegated by the Secretary, and in the absence or inability of the Secretary, shall have the same general powers as the Secretary

Section 14 Assistant Financial Officers. The Assistant Financial Officers, if any, shall be the officer who is referred to as an "assistant treasurer" in the California Nonprofit Corporation Law. Each Assistant Financial Officer shall have such powers and perform such duties as shall be assigned to him by the Board or delegated by the Chief Financial Officer, and in the absence or inability of the Chief Financial Officer, shall have the same general powers as the Chief Financial Officer. If required by the Board, the Assistant Financial Officers shall give the corporation a bond in the amount and with the surety or sureties specified by the Board for faithful performance of the duties of his office and for restoration to the corporation of all of its

books, papers, vouchers, money, and other property of every kind in his possession or under his control on his death, resignation, retirement, or removal from office

Section 15 **Honorary Officers.** The Board may from time to time confer the title of "Honorary" officer. Designation as an "Honorary" officer shall not constitute that person as a true officer, and persons designated as "Honorary" officers shall have no authority to act for the corporation, no right to participate in or vote on the corporation's business and no right of access to the corporation's books, records or other information by reason of such designation

ARTICLE VII OTHER PROVISIONS

Section 1 **Endorsement of Documents; Contracts.** Subject to the provisions of applicable law, any note, mortgage, evidence of indebtedness, contract, conveyance, or other instrument in writing and any assignment or endorsement thereof executed or entered into between the corporation and any other person, when signed by any one of the Chair of the Board, the President, or any Vice President and by any one of the Secretary, any Assistant Secretary, the Treasurer, or any Assistant Treasurer of the corporation shall be valid and binding on the corporation in the absence of actual knowledge on the part of the other person that the signing officers had no authority to execute the same. Any such instruments may be signed by any other person or persons, and in the manner, time to time determined by the Board. Unless so authorized by the Board, no officer, agent, or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable for any purpose or amount

Section 2 **Representation of Shares of Other Corporations.** The President or any other officer or officers authorized by the Board or the President are each authorized to vote, represent, and exercise on behalf of the corporation all rights incident to any and all shares of any other corporation or corporations standing in the name of the corporation. The authority granted in this Section 2 may be exercised either by any such officer in person or by any person authorized so to do by proxy or power of attorney duly executed by that officer

Section 3 **Construction and Definitions.** Unless the context otherwise requires, the general provisions, rules of construction, and definitions contained in the General Provisions of the California Nonprofit Corporation Law and in the California Nonprofit Public Benefit Corporation Law shall govern the construction of these Bylaws. The term "Trustee" as used in these Bylaws shall be deemed to mean a "director" as that term is used in the California Nonprofit Corporation Law and in the California Nonprofit Public Benefit Corporation Law. The masculine gender includes the feminine and neuter, the singular number includes the plural, the plural number includes the singular, and the term "person" includes both the corporation and a neutral person

ARTICLE VIII INDEMNIFICATION

Section 1 Definitions. For the purposes of this Article VIII, "agent" means any person who is or was a Trustee, officer, employee, or other agent of the corporation, or is or was serving at the request of the corporation as a trustee, director, officer, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, or other enterprise, or was a trustee, director, officer, employee, or agent of a foreign or domestic corporation which was a predecessor corporation of the corporation or of another enterprise at the request of that predecessor corporation; "proceeding" means any threatened, pending, or completed action or proceeding, whether civil, criminal, administrative, or investigate, and "expenses" includes without limitation attorneys' fees and any expenses of establishing a right to indemnification under Section 4 or 5(b) of this Article VIII

Section 2 Indemnification in Actions by Third Parties. The corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any proceeding (other than an action by or in the right of the corporation to procure a judgment in its favor, an action brought under Section 5233 of the California Nonprofit Public Benefit Corporation Law, or an action brought by the Attorney General or a person granted relator status by the Attorney General for any breach of duty relating to assets held in charitable trust), by reason of the fact that person is or was an agent of the corporation, against expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred in connection with that proceeding if that person acted in good faith and in a manner that person reasonably believed to be in the best interests of the corporation and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of that person was unlawful. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in the best interests of the corporation or that the person had reasonable cause to believe that the person's conduct was unlawful

Section 3 Indemnification in Actions by or in the Right of the Corporation. The corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action by or in the right of the corporation, or brought under Section 5233 of the California Nonprofit Public Benefit Corporation Law, or brought by the Attorney General or a person granted relator status by the Attorney General for breach of duty relating to assets held in charitable trust, to procure a judgment in its favor by reason of the fact that the person is or was an agent of the corporation, against expenses actually and reasonably incurred by that person in connection with the defense or settlement of that action if the person acted in good faith, in a manner such person believed to be in the best interests of the corporation, and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances. No indemnification shall be made under this Section 3

(a) In respect of any claim, issue, or matter as to which that person shall have been adjudged to be liable to the corporation in the performance of that person's duty to the corporation, unless and only to the extent that the court in which the proceeding is or was pending shall determine upon application that, in view of all the circumstances of the case, the

person is fairly and reasonably entitled to indemnity for the expenses which the court shall determine,

(b) Of amounts paid in settling or otherwise disposing of a threatened or pending action, with or without court approval, or

(c) Of expenses incurred in defending a threatened or pending action which is settled or otherwise disposed of without court approval, unless it is settled with the approval of the Attorney General

Section 4 Indemnification Against Expenses. To the extent that an agent of the corporation has been successful on the merits in defense of any proceeding referred to in Section 2 or 3 of this Article VIII or in defense of any claim, issue, or matter therein, the agent shall be indemnified against expenses actually and reasonably incurred by the agent in connection therewith

Section 5 Required Determinations. Except as provided in Section 4 of this Article VIII any indemnification under this Article VIII shall be made by the corporation only if authorized in the specific case, upon a determination that indemnification of the agent is proper in the circumstances because the agent has met the applicable standard of conduct set forth in Section 2 or 3 of this Article VIII, by

(a) A majority vote of a quorum consisting of Trustees who are not parties to the proceeding,

(b) The Member, or

(b) The court in which the proceeding is or was pending upon application made by the corporation or the agent or the attorney or other person rendering services in connection with the defense, whether or not the application by the agent, attorney, or other person is opposed by the corporation

Section 6 Advance of Expenses. Expenses incurred in defending any proceeding may be advanced by the corporation prior to the final disposition of the proceeding upon receipt of an undertaking by or on behalf of the agent to repay that amount unless it shall be determined ultimately that the agent is entitled to be indemnified as authorized in this Article VIII

Section 7. Other Indemnification. No provision made by the corporation to indemnify its or its subsidiary's Trustees, directors or officers for the defense of any proceeding, whether contained in the Articles, Bylaws, a resolution of members or Trustees, an agreement, or otherwise, shall be valid unless consistent with this Article VIII. Nothing contained in this Article VIII shall affect any right to indemnification to which persons other than such Trustees, directors and officers may be entitled by contract or otherwise

Section 8 Forms of Indemnification Not Permitted. No indemnification or advance shall be made under this Article VIII, except as provided in Section 4 or 5(b), in any circumstances in which it appears

(a) That it would be inconsistent with a provision of the Articles, these Bylaws, or an agreement in effect at the time of the accrual of the alleged cause of action asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification, or

(b) That it would be inconsistent with any condition expressly imposed by a court in approving a settlement

Section 9 Insurance. The corporation shall have power to purchase and maintain insurance on behalf of any agent of the corporation against any liability asserted against or incurred by the agent in that capacity or arising out of the agent's status as such whether or not the corporation would have the power to indemnify the agent against liability under the provisions of this Article VIII, provided however, that a corporation shall have no power to purchase and maintain such insurance to indemnify any agent of the corporation for a violation of Section 5233 of the California Nonprofit Public Benefit Corporation Law

Section 10 Nonapplicability to Fiduciaries of Employee Benefit Plans. This Article VIII does not apply to any proceeding against any trustee, investment manager, or other fiduciary of an employee benefit plan in such person's capacity as such, even though that person may also be an agent of the corporation as defined in Section 1 of this Article VIII. The corporation shall have power to indemnify that trustee, investment manager, or other fiduciary to the extent permitted by Section 207(f) of the California General Corporation Law

ARTICLE IX RECORDS AND REPORTS

Section 1 Maintenance of Corporate Records. The corporation shall keep

- (a) Adequate and correct books and records of account,
- (b) Minutes in written form of the proceedings of its Member, Board and committees of the Board,
- (c) A record of its Member, giving its name and address and the class of membership held by it

All such records shall be kept at the corporation's principal executive office, or if its principal executive office is not in the State of California, at its principal business office in this state

Section 2 **Member's Inspection Rights.**

(a) The Member may do either or both of the following

(i) Inspect and copy the records of the Member's name and address and voting rights during usual business hours on five business days' prior written demand upon the corporation, which demand shall state the purpose for which the inspection rights are requested, or

(ii) Obtain from the secretary of the corporation, upon written demand and the tender of a reasonable charge (which shall be the secretary's usual charge, if any, for such a list) an alphabetized list of the name, address and voting rights of the Member entitled to vote for the election of Trustees as of the most recent record date for which it has been compiled or as of a date specified by the Member subsequent to the date of demand. The demand shall state the purpose for which the list is requested. The membership list shall be made available on or before the later of 10 business days after the demand is received or after the date specified therein as the date as of which the list is to be compiled.

(b) The Member of the corporation may inspect the accounting books and records and minutes of the proceeding of the Member and the Board and committees of the Board, at any reasonable time, for a purpose reasonably related to the Member's interest as Member

(c) Any inspection under this Section 2 may be made in person or by an agent or attorney of the Member and the right of inspection includes the right to copy and make extracts

Section 3 Maintenance and Inspection of Articles and Bylaws. The corporation shall keep at its principal executive office, or if its principal executive office is not in the State of California, at its principal business office in this state, the original or a copy of its articles and bylaws as amended to date, which shall be open to inspection by the Member at all reasonable times during office hours. If the principal executive office of the corporation is outside the State of California and the corporation has no principal business office in this state, the secretary shall, on the written request of the Member, furnish to the Member a copy of the articles or bylaws as amended to date

Section 4 Inspection by Trustees. Every Trustee shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation. This inspection by a Trustee may be made in person or by an agent or attorney, and the right of inspection includes the right to copy and make extracts

Section 5 Annual Report to Member.

(a) Unless waived by the member, not later than 120 days after the close of the corporation's fiscal year, the Board shall cause an annual report to be sent to the Member. Such report shall contain in appropriate detail the following:

(i) The assets and liabilities, including the trust funds, of the corporation as of the end of the fiscal year.

(ii) The principal changes in assets and liabilities, including trust funds, during the fiscal year.

(iii) The revenue or receipts of the corporation, both unrestricted and restricted to particular purposes, for the fiscal year.

(iv) The expenses or disbursements of the corporation, for both general and restricted purposes, during the fiscal year.

(v) Any information required by Section 6 of this Article.

(b) The report required by this Section 5 shall be accompanied by any report thereon of independent accountants, or, if there is not such report, the certificate of an authorized officer of the corporation that such statements were prepared without audit from the books and records of the corporation.

Section 6 Annual Statement of Certain Transactions and Indemnifications. No later than the time the corporation gives the annual report required by Section 5 of this Article to the Member, and in any event no later than 120 days after the close of the corporation's fiscal year, the corporation shall prepare and mail or deliver to the Member and each Trustee a statement of the amount and circumstances of any transaction or indemnification of the following kind:

(a) Any transaction(s) in which the corporation, its parent or its subsidiary was a party, and in which either of the following had a direct or indirect material financial interest:

(i) Any Trustee, director or officer of the corporation, its parent or subsidiary (a mere common directorship shall not be considered such an interest), or

(ii) Any holder of more than 10 percent of the voting power of the corporation, its parent or its subsidiary,

if such transaction involved more than \$50,000, or was one of a number of transactions in which the same person had a direct or indirect material financial interest, and which transactions in the aggregate involved more than \$50,000.

(b) Any indemnifications or advances aggregating more than \$10,000 paid during the fiscal year to any officer or Trustee of the corporation pursuant to Article VIII of these bylaws, unless such indemnification has already been approved by the Member pursuant to the California Corporations Code

The statement required by this Section 6 shall include the names of the interested persons involved in such transaction(s), such person's relationship to the corporation, the nature of such person's interest in the transaction and, where practicable, the amount of such interest, provided, that in the case of a transaction with a partnership in which such person is a partner, only the interest of the partnership need be stated

ARTICLE X AMENDMENTS

Section 1 Amendment by Member. New bylaws may be adopted or these Bylaws may be amended or repealed by the Member, acting alone, except that no amendment may extend the term of a Trustee beyond that for which such Trustee was elected. Any such adoption, amendment or repeal by the Member alone shall be effective only upon delivery of the signed instrument of adoption, amendment or repeal to the Secretary of this corporation at the corporation's principal office. Delivery shall be deemed to have occurred upon the first to occur of actual delivery to the corporation's principal office or five (5) business days after deposit in the Japanese mails, for air mail delivery, postage prepaid, addressed to the Secretary at the corporation's principal office

Section 2 Amendment by Board. The Board, acting alone, may amend or repeal only the following provisions of these Bylaws: Article II, Sections 8, 9, 11, 12, 13, 14 and 17 of Article V, Article VI (except Section 8 concerning the President and except those provisions of Article VI concerning the election, powers and duties of the Chair of the Board and Vice Chairs of the Board), Article VII and Article VIII. All other provisions of these Bylaws may be amended or repealed only with the written consent of the Member. No amendment of these Bylaws by the Board may conflict with any provisions of these Bylaws that can be amended only by the Member

- 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 File by the extended due date for filing the return See instructions	Name of Exempt Organization		Employer identification number
	SOKA UNIVERSITY OF AMERICA		95-3909672
	Number street, and room or suite no. If a PO box, see instructions		For IRS use only
	26800 WEST MULHOLLAND HIGHWAY		
	City, town or post office, state, and ZIP code For a foreign address, see instructions		
	CALABASA CA 91302		

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 MAY 15, 2003
- 5 For calendar year _____, or other tax year beginning 7/1, 2001 and ending 6/30, 2002
- 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 ALL INFORMATION, NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN, HAS NOT YET BEEN OBTAINED.

- 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 \$ N/A
- 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 \$ N/A
- 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 \$ NONE

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 E.A. Date 2/13/02

Notice to Applicant — To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for extensions otherwise required to be made on a timely return. Please attach this form to the organization's return. **EXTENSION APPROVED**
- We have not approved this application. After considering the reasons stated in item 7 we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period. **MAR 10 2003**
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested
- Other _____

LINDA WEISBERG, FIELD DIRECTOR,
SUBMISSION PROCESSING, OGDEN

Director _____ By _____ Date _____

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

Type or print	Name	PRICEWATERHOUSECOOPERS LLP
	Number and street (include suite, room, or apt. no.) Or a PO box number	350 S. GRAND AVE.
	City or town, province or state, and country (including postal or ZIP code)	LOS ANGELES, CA 90071

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
 - If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)
- Note:** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

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

Note: Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only
 All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization SOKA UNIVERSITY OF AMERICA	Employer identification number 95-3909672
	Number, street, and room or suite no. If a P.O. box, see instructions C/O PRICEWATERHOUSECOOPERS LLP, 400 S HOPE ST	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions LOS ANGELES, CA 90071	

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

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

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

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until 02/18, 2003, to file the exempt organization return for the organization named above. The extension is for the organization's return for
 ▶ calendar year _____ or
 ▶ tax year beginning 07/01, 2001, and ending 06/30, 2002

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

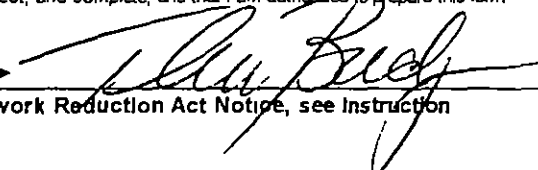
3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ N/A

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. \$ N/A

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. \$ NONE

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 ▶ E.S. Date ▶ 11/13/02

For Paperwork Reduction Act Notice, see Instruction Form 8868 (12 2000)