

Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

► For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

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

2000

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2000 calendar year, or tax year beginning , 2000, and ending , 20

B Check if applicable:

- Change of address
- Change of name
- Initial return
- Final return
- Amended return

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
Friends of Sierra Leone

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
P.O. Box 15875

City or town, state or country, and ZIP + 4
Washington, DC 20003

D Employer identification number
52-1732179

E Telephone no.
(202) 544-2093

F Check if application pending

G Accounting method: Cash Accrual Other (specify) **H** Enter 4-digit group exemption no. (GEN) *N/A*

I Organization type (check only one)— 501(c) (3) (insert no.) 527 or 4947(a)(1)

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

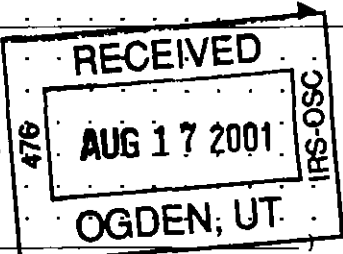
J Check if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

K Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. *\$ 40,163*

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 34.)

		1	<i>25,758</i>
		2	<i>0</i>
		3	<i>8,458</i>
		4	<i>0</i>
		5a	<i>0</i>
		5b	<i>0</i>
		5c	<i>0</i>
		6a	<i>3,742.00</i>
		6b	<i>3,956.00</i>
		6c	<i>-214</i>
		7a	<i>2,205</i>
		7b	<i>2,259</i>
		7c	<i>-54</i>
		8	<i>0</i>
		9	<i>33,948</i>
		10	<i>13,158</i>
		11	<i>0</i>
		12	<i>0</i>
		13	<i>0</i>
		14	<i>0</i>
		15	<i>3,344</i>
		16	<i>2,802</i>
		17	<i>19,304</i>
		18	<i>14,644</i>
		19	<i>26,136</i>
		20	<i>0</i>
		21	<i>40,780</i>



Part II Balance Sheets—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See Specific Instructions on page 37.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	<i>26,136</i>	22 <i>40,780</i>
23 Land and buildings	<i>0</i>	23 <i>0</i>
24 Other assets (describe ►)	<i>0</i>	24 <i>0</i>
25 Total assets	<i>26,136</i>	25 <i>40,780</i>
26 Total liabilities (describe ►)	<i>0</i>	26 <i>0</i>
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<i>26,136</i>	27 <i>40,780</i>

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Cat. No. 106421

Form **990-EZ** (2000)

SCANNED SEP 19 '01

C1

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 38.)

What is the organization's primary exempt purpose? Providing educational programs & development assistance
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses
 (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

28	<u>Friends of Sierra Leone provided relief & development assistance by shipping humanitarian supplies to Sierra Leone; supporting an educational NGO; and sponsoring amputee victims of the war for medical treatment in U.S.</u> (Grants \$ 13,158)	28a	13,158
29	<u>Through its annual meeting and other events, FOSL helped to educate its members and the general public concerning the history, culture and current events in Sierra Leone.</u> (Grants \$ 0)	29a	4,927
30	<u>Through its newsletter and other mailings, FOSL helped to keep members up to date on events in Sierra Leone and the organization's efforts to provide assistance.</u> (Grants \$ 0)	30a	3,520
31	Other program services (attach schedule) (Grants \$ 0)	31a	0
32	Total program service expenses (add lines 28a through 31a)	32	21,605

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See Specific Instructions on page 38.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
<u>Billie Day</u> <u>1 Brown's Ct. SE, Washington, DC 20003</u>	<u>President</u> <u>10 hrs./wk.</u>	0	0	0
<u>Linda Stunksnes</u> <u>5833 Blaine Dr., Alexandria, VA 22303</u>	<u>Vice-President</u> <u>6 hrs./wk.</u>	0	0	0
<u>Michael McGirr</u> <u>511 5th St., NE, Washington, DC 20002</u>	<u>Treasurer</u> <u>6 hrs./wk.</u>	0	0	0
<u>Scott Bode</u>	<u>Secretary</u> <u>2 hrs./wk.</u>	0	0	0

Part V Other Information (See Specific Instructions on page 38 and General Instruction V on page 14.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		N/A
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		N/A
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved. 38b N/A		
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9 39a N/A 0		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A 0		
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0; section 4912 ▶ 0; section 4955 ▶ 0		
b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation.		X
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ 0		
d Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ 0		
41 List the states with which a copy of this return is filed. ▶ District of Columbia		
42 The books are in care of ▶ Michael J. McGirr Telephone no. ▶ (202) 544-2093 Located at ▶ 511 5th St., NE, Washington, DC 20002 ZIP + 4 ▶ 20002-5243		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A		

I have prepared this return, including accompanying schedules and statements, and to the best of my knowledge and belief, the information is true and correct. I am a preparer (other than officer) is based on all information of which preparer has any knowledge.

8/10/01 ▶ Michael J. McGirr, Treasurer
 Date Type or print name and title.

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No. 1545-0047

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

2000

Supplementary Information—(See separate instructions.)

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

Friends of Sierra Leone

Employer identification number

5211732179

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
<i>None</i>				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 1 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
<i>None</i>		
Total number of others receiving over \$50,000 for professional services ▶		

Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1 X	
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4a Do you have a section 403(b) annuity plan for your employees?	4a	X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)		

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 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, page 5.)
- 7** A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state ▶** _____
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	18,496	8,978	8,755	N/A	36,229
16 Membership fees received	6,776	7,020	9,858	N/A	23,654
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	558	493	30	N/A	1,081
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	0	0	0	N/A	0
19 Net income from unrelated business activities not included in line 18	0	0	0	N/A	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	N/A	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.	0	0	0	N/A	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	N/A	0
23 Total of lines 15 through 22	25,830	16,491	18,643	N/A	60,964
24 Line 23 minus line 17	25,272	15,998	18,613	N/A	59,883
25 Enter 1% of line 23	258.30	164.91	186.43	N/A	

26 Organizations described on lines 10 or 11:

a Enter 2% of amount in column (c), line 24. ▶ **26a**

b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts. ▶ **26b**

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ **26c**

d Add: Amounts from column (e) for lines: 18 _____ 19 _____
 22 _____ 26b _____ ▶ **26d**

e Public support (line 26c minus line 26d total) ▶ **26e** _____

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ **26f** _____ %

27 Organizations described on line 12:

a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:
 (1999) 0 (1998) 0 (1997) 0 (1996) 0

b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:
 (1999) 0 (1998) 0 (1997) 0 (1996) 0

c Add: Amounts from column (e) for lines: 15 36,229 16 23,654
 17 1,081 20 0 21 0 ▶ **27c** 60,964

d Add: Line 27a total 0 and line 27b total 0 ▶ **27d** 0

e Public support (line 27c total minus line 27d total) ▶ **27e** 60,964

f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶ **27f** 60,964

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ **27g** 100%

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ **27h** 0%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions.)

Part V Private School Questionnaire (See page 5 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

(N/A)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
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?		
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.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
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?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
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?		
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.		
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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 7 of the instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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

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

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the instructions for lines 45 through 50 on page 9 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 9 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers	X		
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	0
d Mailings to members, legislators, or the public		X	0
e Publications, or published or broadcast statements		X	0
f Grants to other organizations for lobbying purposes		X	0
g Direct contact with legislators, their staffs, government officials, or a legislative body	X		0
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	0
i Total lobbying expenditures (add lines c through h)			0

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

(Description attached)

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 9 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

	Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:		
(i) Cash	<input checked="" type="checkbox"/> 51a(i)	
(ii) Other assets		<input checked="" type="checkbox"/> a(ii)
b Other transactions:		
(i) Sales or exchanges of assets with a noncharitable exempt organization		<input checked="" type="checkbox"/> b(i)
(ii) Purchases of assets from a noncharitable exempt organization		<input checked="" type="checkbox"/> b(ii)
(iii) Rental of facilities, equipment, or other assets		<input checked="" type="checkbox"/> b(iii)
(iv) Reimbursement arrangements		<input checked="" type="checkbox"/> b(iv)
(v) Loans or loan guarantees		<input checked="" type="checkbox"/> b(v)
(vi) Performance of services or membership or fundraising solicitations	<input checked="" type="checkbox"/> b(vi)	
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees		<input checked="" type="checkbox"/> c

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
51(a)	9355	National Peace Corps Association	Organization affiliation dues
51b(vi)	350	" " " "	Transfer of individual membership dues

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship



Friends of Sierra Leone
EIN# 52-1732179

Form 990-EZ, Part 1, Line 10
Grants and Similar Amounts Paid

- 1). Sierra Leone Grassroots Women's Association (SLGWA),
Freetown, Sierra Leone

Grant given to a small, non-profit NGO based in Sierra Leone to allow them to implement activities related to education and providing meals and shelter.

Amount Given: \$1,000.00

- 2). Chesapeake Bay Shipping and Warehousing, Inc.
3431 Benson Ave., Suite E
Baltimore, MD 21227

Funds given to pay shipping costs for humanitarian supplies to Sierra Leone. These were primarily medical supplies, but also included clothes, school supplies, and non-perishable food items.

Amount Given: \$5,389.50

- 3). Gift of Limbs
co/ Friends of Sierra Leone (FOSL)
P.O. Box 15875
Washington, DC 20003

Friends of Sierra Leone sponsored an activity to bring amputee victims (5 children and 2 adults) to the United States for medical treatment and the fitting of prosthetic devices. Funds granted for this activity went to offset transportation costs and in-country (U.S.) support for the Sierra Leonean victims. These were individuals who had limbs cut off by rebel forces in Sierra Leone. (None of the victims were related in any way to members or the Board of FOSL).

Amount Given: \$6,768.68


Friends of Sierra Leone
EIN#: 52-1732179

Attachment to 990-EZ, Schedule A, Part VI-B

In 2000, Friends of Sierra Leone (FOSL) sponsored an Advocacy Day when members visited their Congressional representatives to raise awareness concerning the civil unrest and abject poverty in Sierra Leone. Rather than an attempt to influence specific legislation, attempts were made to request additional foreign assistance for Sierra Leone and for the U.S. to play an active role in multi-national attempts to bring about peace in that part of the world.

FOSL also brought amputee victims to Capital Hill for a public hearing to raise awareness concerning child victims and the tragic human suffering as a result of the war in Sierra Leone.

No costs were incurred in carrying out these events and member participation was strictly on a volunteer, non-paid basis. The purpose of the events was to raise public awareness rather than influence public opinion, but because they involved contact with political leaders in Washington, we thought an explanation should be included in this section.



BY-LAWS
OF THE
FRIENDS
OF
SIERRA LEONE

February 1, 2000

Article I - Name of Organization

I.1 Name. The name of the organization is Friends of Sierra Leone, Inc., hereinafter referred to as FOSL.

Article II - Headquarters

II.1 Headquarters. The headquarters of FOSL shall be the District of Columbia.

Article III - Purpose of the Organization

III.1 Purpose. FOSL is organized and shall be operated exclusively for charitable, educational, and developmental purposes, not-for-profit. In furtherance thereof, it shall provide a forum for the discussion of topics of common interest to the people of the United States and the people of Sierra Leone and provide such other means which may further these goals.

III.2 Not-for-profit. FOSL shall not be operated for profit, and no part of its net income shall inure to the benefit of any individual.

III.3 Non-political. FOSL shall not intervene in any political campaign on behalf of any candidate for public office in either country.

III.4 Dissolution. In the event of the dissolution of FOSL, any balance of unexpended funds or other assets in excess of liabilities shall be distributed to an organization or organizations qualifying as tax-exempt, non-profit, charitable, literary, or educational organizations under section 501(c)(3) of the Internal Revenue Code of 1954 (US), such organization or organizations to be chosen by the Board of Directors of FOSL.

Article IV - Membership

IV.1 Classes of Membership. There shall be two classes of membership: dues-paying membership and distinguished membership. Applicable dues shall be determined from time to time by the Board of Directors. The members of FOSL shall be notified of the dues structure as changes occur or otherwise when appropriate.

IV.2 Definition of Member. For all purposes of these By-Laws, a member of FOSL is defined as a person listed in the files of FOSL as a member who has paid membership dues for the membership year. This Article does not apply to members exempted from the payment of dues by these By-Laws.

IV.3 Distinguished Membership. The Board of Directors is authorized to name as Distinguished Members those individuals who have contributed to the culture and/or development of Sierra Leone or who have otherwise demonstrated a commitment to the same goals held by this organization. Such individuals shall enjoy all the privileges of membership, except voting (unless otherwise members of FOSL). Such Distinguished Members shall not be liable for the payment of dues.

Article V - Board of Directors

V.1 Management of FOSL. Subject to action in accordance with these By-Laws by the membership of FOSL, an elected Board of Directors, as outlined in paragraph V.2 shall manage the activities of FOSL.

V.2 Definition of Board of Directors. The Board shall be comprised of the President, Vice President, Secretary, Treasurer, two Co-Public Relations Officers (one of whom shall be a native of Sierra Leone), and two to four at-large members elected by the membership of FOSL.

V.3 Committee Chairs. In addition, the Board may appoint Committee Chairs as deemed necessary.

V.4 Legal Counsel. Board may seek counsel on tax, general corporate, and other legal matters affecting FOSL.

V.5 Nomination and Election of Board Members. Nominations for the members of the Board of Directors shall be solicited from all dues-paying members of FOSL by mail at least 15 (fifteen) days before the election. All dues-paying members shall be eligible to serve on the Board of Directors. Election shall be by mail ballot sent to all dues paying members of FOSL. Prior to the Annual Meeting, the general membership shall elect a President, Vice President, Secretary, Treasurer, two Co-Public Relations Officers, and two to four at-large members. New members of the Board of Directors shall take office on the day of the Annual Meeting. Members of the Board of Directors shall serve for two-year terms, and may be re-elected.

V.6 Mid-term Vacancies. In the event a vacancy occurs among the Board of Directors of FOSL, Board members may nominate any member in good standing to fill-out the remaining term of office. The replacement will be elected by a simple majority of Board members.

V.7 Duties of Board Members.

V.7(a) President. The President or the President's designate shall preside at all general meetings and meetings of the Board of Directors of FOSL; shall have general and active management of the business of FOSL; and shall see that all orders and resolutions of the members of FOSL and the Board of Directors are carried into effect. The President shall execute bonds and other contracts which the Board of Directors has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors to some other Board member or member of FOSL. The President shall co-sign or give written approval for disbursements with the Treasurer, as outlined in paragraph V.7(c) below.

V.7(b) Vice President. The Vice President shall actively assist in the management of the affairs of FOSL and assume the function and responsibilities of the President, should the President be absent or unable to act.

V.7(c) Secretary. The Secretary or the Secretary's designate shall keep minutes of the meetings of the members and of the Board of Directors, and publish those minutes in the newsletter of FOSL. The Secretary will see that all notices are duly given in accordance with the provisions of these By-Laws or as required by law; be custodian of the corporate records; keep a register of the post office address of each member which is furnished to the secretary by the membership chair, or the Treasurer; collect and maintain minutes of committees; and in general perform all duties incident to the office of Secretary. The Secretary shall also co-sign disbursements of FOSL when necessary, as outlined in paragraph V.7(d) below.

V.7(d) Treasurer. The Treasurer shall have the custody of the corporate funds and securities and shall keep full and accurate accounts of receipts and disbursements in books belonging to FOSL and shall deposit all money and other valuables in the name and to the credit of FOSL in depositories designated by the Board of Directors. The Treasurer shall disburse the funds of FOSL as may be requested by the Board of Directors, making proper vouchers for such disbursements, and shall provide to the President and the Board of Directors upon their request an account of all the Treasurer's transactions. Disbursements in excess of \$500 shall bear the co-signature or written approval of the Treasurer and the President, except when such officers are related or live in the same household, in which case the Treasurer and the Secretary shall co-sign disbursements in excess of \$500.

V.8 Removal of Board Members. Any Board member may be removed by a majority vote of Board members at any regular or special meeting at which a quorum is present.

V.9 Board Procedures. The Board of Directors shall determine their own procedures. Any member of FOSL may choose to participate in the meetings of the Board of Directors actively in a non-voting capacity. The Board shall meet at least 4 (four) times each year. Each Board member must attend a majority of the Board meetings.

Article VI - Limitation of Liability

VI.1 Limitation of Liability. A director (Board member), officer, employee, or any other person acting on FOSL's behalf shall not be personally liable to the Friends or its members for monetary damages for the breach of his or her fiduciary duty to FOSL, except for liability: i) for any breach of the duty of loyalty to FOSL or its members in the case of a director; ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; or iii) for any transaction from which the individual derived an improper personal benefit.

Article VII - Indemnification

VII.1 Indemnification 1. FOSL shall indemnify and hold harmless any current and former Board member, officer, employee, or any other person acting on FOSL's behalf pursuant to any official election, appointment, or direction against expenses actually and reasonably incurred by him or her in connection with the defense of any civil action, suit or proceeding in which he or she is made or threatened to be made a party, by reason of his or her activities on behalf of FOSL, except in relation to matters as to which he or she shall be adjudged in such action, suit or proceeding to be liable for negligence or misconduct in the performance of a duty to FOSL.

VII.2 Indemnification 2. Expenses incurred by any current or former Board member, officer, employee or any other person acting on FOSL's behalf pursuant to an official election, appointment, or direction, in defending any civil action, suit, or proceeding in which he or she is made or threatened to be made a party by reason of his or her activities on behalf of FOSL, shall be paid by FOSL in advance of the final disposition of such action, suit or proceeding upon receipt of an undertaking by or on behalf of such person to repay the amount paid by FOSL if it shall ultimately be determined that he or she is not entitled to indemnification.

Article VIII - Executive Director

VIII.1 Appointment. The President may, with the concurrence of the Board, when the business of FOSL requires and FOSL can afford it financially, appoint an Executive Director. After such appointment, the President shall delegate certain of the administrative duties of FOSL to the Executive Director.

VIII.2 Duties. The Executive Director shall have charge of the administrative operations, under the guidance of the Board. He or she shall attend all meetings of the Board of Directors and may attend other committee meetings as appropriate. She or he shall arrange for the meetings of FOSL and for such other activities as are from time to time determined.

Article IX - Committees

IX.1 Membership on Committees. The Board of Directors shall appoint committee chairs and committee members.

IX.2 Policy Matters. Such committees shall refer all matters affecting policy to the Board of Directors.

Article X - Meetings

X.1 Board of Directors. The Board of Directors shall meet on call of the President or any two members of the Board at least four times a year. The presence of a simple majority of Board members shall constitute a quorum.

X.2 Membership. The membership shall meet on the call of the Board, generally four times per year.

X.3 Annual Meeting. The annual meeting of FOSL shall be held each year usually during the month of April to install elected members of the Board, to receive the annual reports of the respective officers and committees, and to transact such other business as may appropriately be brought before the meeting.

X.4 Membership Quorum. At least 5% (five percent) of dues-paying members present including a majority of Board members shall constitute a quorum.

X.5 Calling Meetings. A meeting of FOSL membership may be called at any time by the Board of Directors and must be called by the President upon receipt of a request in writing to that effect, stating the object of the meeting and signed by at least 10% of the members of FOSL, provided that at such meeting no business other than that stated in the request shall be considered.

X.6 Notification. Notice of all meetings of FOSL shall be mailed to the membership at least seven (7) days prior to the date of the meeting. The notice of the meeting shall contain the date, time, and place of the meeting, and the object for which the meeting has been called. Publication in the newsletter of such meetings shall be considered adequate notification, provided the above requirements are adhered to.

X.7 Voting. All dues-paying members shall be entitled to one vote.

X.8 Majority. Except as otherwise provided in these By-Laws, all decisions shall be by majority of those present and voting.

Article XI - Fiscal Year

XI.1 Fiscal Year. The fiscal year of FOSL shall be from January 1 to December 31.

Article XII - Amendments

XII.1 Proposing an Amendment. Any amendments to these By-Laws may be proposed by the Board of Directors or may be in the form of a proposal to the Secretary signed by at least 10% of the members. No proposed amendment to these By-Laws shall be considered, except in the manner herein specified.

XII.2 Balloting. The Board of Directors shall determine whether any proposal for amendment shall be referred to the membership for balloting at a special meeting of members called for the purpose, at the next regularly scheduled meeting, or by mail ballot.

XII.3 Mail Ballot. The Board of Directors may decide to submit proposed amendments to these By-Laws to the membership by mail ballot. In this case, the President or the Executive Director shall mail copies of the proposed amendments to the Membership, with a request that responses be received within three (3) weeks of the mailing date. The President shall appoint a committee to tally the results of the mail ballot, and the membership shall be notified of the results by mail. Notification of these results may be published in the newsletter and mailed to all members.

XII.4 Comments on Proposed Amendments. At the same time that a proposed amendment is submitted to the membership, the Board of Directors may, in its discretion, make its recommendations and comments upon such proposal for amendment.

XII.5 Two-thirds Vote. If two-thirds of the votes of the members voting are in favor of an amendment, it shall be considered as adopted. Unless otherwise provided for in the amendment, the amendment shall become effective when adopted as herein provided.