

Form **990**
 Department of the Treasury
 Internal Revenue Service

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

OMB No 1545-0047
2006
 Open to Public Inspection

A For the 2006 calendar year, or tax year beginning 10-01-2006 and ending 09-30-2007

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

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

C Name of organization
 AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

Number and street (or P O box if mail is not delivered to street address) Room/suite
 251 H Street NW

City or town, state or country, and ZIP + 4
 WASHINGTON, DC 20001

D Employer identification number
 53-0217164

E Telephone number
 (202) 639-5200

F Accounting method Cash Accrual
 Other (specify) _____

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

G Web site: WWW.AIPAC.ORG

J Organization type (check only one) 501(c) (4) (insert no) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

H and I are not applicable to section 527 organizations

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

H(b) If "Yes" enter number of affiliates _____

H(c) Are all affiliates included? 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 Group Exemption Number _____

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

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: 72,038,218

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received			
	a	Contributions to donor advised funds	1a		
	b	Direct public support (not included on line 1a)	1b	50,920,792	
	c	Indirect public support (not included on line 1a)	1c	2,844,641	
	d	Government contributions (grants) (not included on line 1a)	1d		
	e	Total (add lines 1a through 1d) (cash \$ 53,765,433 noncash \$ _____)	1e	53,765,433	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,855,891	
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4	125,180	
	5	Dividends and interest from securities	5	999,547	
	6a	Gross rents	6a		
	b	Less rental expenses	6b		
c	Net rental income or (loss) subtract line 6b from line 6a	6c			
7	Other investment income (describe _____)	7	746,957		
8a	Gross amount from sales of assets other than inventory	(A) Securities	11,672,107	8a	
	Less cost or other basis and sales expenses		11,792,611	8b	
	Gain or (loss) (attach schedule)		-120,504	8c	
d	Net gain or (loss) Combine line 8c, columns (A) and (B)	8d	-120,504		
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
	a Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a	2,596,853		
	b Less direct expenses other than fundraising expenses	9b	1,439,905		
c	Net income or (loss) from special events Subtract line 9b from line 9a	9c	1,156,948		
10a	Gross sales of inventory, less returns and allowances	10a			
	Less cost of goods sold	10b			
	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	10c			
11	Other revenue (from Part VII, line 103)	11	276,250		
12	Total revenue Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	58,805,702		
EXPENSES	13	Program services (from line 44, column (B))	13	28,718,494	
	14	Management and general (from line 44, column (C))	14	19,061,245	
	15	Fundraising (from line 44, column (D))	15	14,462,389	
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses Add lines 16 and 44, column (A)	17	62,242,128	
NET ASSETS	18	Excess or (deficit) for the year Subtract line 17 from line 12	18	-3,436,426	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	54,982,766	
	20	Other changes in net assets or fund balances (attach explanation)	20	818,642	
	21	Net assets or fund balances at end of year Combine lines 18, 19, and 20	21	52,364,982	

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 the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach Schedule) (cash \$ ⁰ noncash \$ ⁰) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (attach schedule) (cash \$ ⁰ noncash \$ ⁰) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	1,316,035	741,728	225,631
b Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b			
c Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c			
26 Salaries and wages of employees not included on lines 25a, b and c	26	14,257,359	8,038,996	2,443,044
27 Pension plan contributions not included on lines 25a, b and c	27	1,321,781	745,258	226,502
28 Employee benefits not included on lines 25a - 27	28	2,662,175	1,501,010	456,194
29 Payroll taxes	29	1,422,408	801,994	243,746
30 Professional fundraising fees	30	58,650		58,650
31 Accounting fees	31	71,179	39,282	13,667
32 Legal fees	32	6,456,714	139,546	6,252,409
33 Supplies	33			
34 Telephone	34			
35 Postage and shipping	35	685,401	370,484	76,695
36 Occupancy	36	3,506,687	1,424,534	1,127,375
37 Equipment rental and maintenance	37	349,626	184,233	98,066
38 Printing and publications	38	952,690	578,359	64,571
39 Travel	39	1,904,098	923,812	
40 Conferences, conventions, and meetings	40	266,016	164,956	23,798
41 Interest	41	620,794		620,794
42 Depreciation, depletion, etc (attach schedule)	42	1,079,764	481,769	309,240
43 Other expenses not covered above (itemize)				
a OTHER PROFESSIONAL SERVICES	43a	1,766,452	911,257	490,960
b INFORMATION SERVICES	43b	136,112	112,880	10,616
c ELECTRONIC COMMUNICATIONS	43c	625,435	341,703	94,018
d PROGRAM COSTS	43d	16,642,147	10,923,429	612,349
e GENERAL OFFICE EXPENSES	43e	664,200	293,264	195,165
f BAD DEBT EXPENSE	43f	5,476,405		5,476,405
g	43g			
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	62,242,128	28,718,494	19,061,245

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 \$⁰, (ii) the amount allocated to Program services \$⁰, (iii) the amount allocated to Management and general \$⁰, and (iv) the amount allocated to Fundraising \$⁰

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

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.




<p>What is the organization's primary exempt purpose? ▶</p>	<p>THE AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE WAS CREATED IN 1954 TO "CONDUCT AND DIRECT PUBLIC ACTION, ON BEHALF OF THE AMERICAN ZIONIST MOVEMENT, BEARING UPON RELATIONS WITH GOVERNMENTAL AUTHORITIES WITH A VIEW TO MAINTAINING AND IMPROVING FRIENDSHIP AND GOODWILL BETWEEN THE UNITED STATES AND ISRAEL." SPECIFICALLY, IT IS INTERESTED IN EXPOSING HARMFUL AND UNTRUTHFUL PROPAGANDA OF THOSE WHO SEEK TO IMPAIR AMERICAN-ISRAEL RELATIONS. IT WILL SUPPORT CONSTRUCTIVE PROPOSALS TO BRING A GENUINE PEACE TO THE MIDDLE EAST. IT WILL GIVE SUPPORT TO CONTINUED ECONOMIC AND MILITARY ASSISTANCE TO ISRAEL AS PART OF OUR GOVERNMENT'S POLICY TO STRENGTHEN DEMOCRATIC GOVERNMENTS, AND IT WILL STRIVE TO CREATE A PUBLIC OPINION FAVORABLE TO MEANINGFUL STEPS TOWARD PEACE.</p>	<p>Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)</p>
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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.)

<p>a INFORMATION AND MEMBER EDUCATION - EXPERTS IN GATHERING AND DISSEMINATING THE MOST UP-TO-DATE ANALYSES OF MIDDLE EAST ISSUES AND AMERICAN POLITICS</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>		<p>19,125,730</p>
<p>b LOBBYING - TO HELP IN THE PASSING OF PRO-ISRAEL LEGISLATIVE INITIATIVES AND WORK WITH GOVERNMENT, DIPLOMATS, ACADEMICS AND POLITICIANS TO TRACK AND ANALYZE EVENTS AND TRENDS</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>		<p>9,592,764</p>
<p>c</p> <p>_____ _____ _____ (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>		
<p>d</p> <p>_____ _____ _____ (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>		
<p>e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>		
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) . . . ▶</p>		<p>28,718,494</p>

Part IV Balance Sheets (See the instructions.)

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	68,536	45	70,536	
	46 Savings and temporary cash investments	9,952,258	46	16,732,637	
	47a Accounts receivable				
	b Less allowance for doubtful accounts		47c		
	48a Pledges receivable	13,216,626			
	b Less allowance for doubtful accounts	2,649,752	9,387,740	48c	10,566,874
	49 Grants receivable		49		
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a		
	b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)		50b		
	51a Other notes and loans receivable (attach schedule)				
	b Less allowance for doubtful accounts		51c		
	52 Inventories for sale or use		52		
	53 Prepaid expenses and deferred charges	428,366	53	774,377	
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	6,467,616	54a	5,614,306	
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b		
	55a Investments—land, buildings, and equipment basis				
	b Less accumulated depreciation (attach schedule)		55c		
	56 Investments—other (attach schedule)	12,852,094	56 	9,420,260	
57a Land, buildings, and equipment basis	39,856,532				
b Less accumulated depreciation (attach schedule)	6,527,325	12,732,222	57c	33,329,207	
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____)	6,588,421	58 	2,229,970		
59 Total assets (must equal line 74) Add lines 45 through 58	58,477,253	59	78,738,167		
Liabilities	60 Accounts payable and accrued expenses	1,033,021	60	4,874,683	
	61 Grants payable		61		
	62 Deferred revenue	1,219,691	62	1,220,075	
	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"/> _____)	1,241,775	65 	20,278,427	
66 Total liabilities Add lines 60 through 65	3,494,487	66	26,373,185		
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	54,018,265	67	51,235,664	
	68 Temporarily restricted	964,501	68	1,129,318	
	69 Permanently restricted		69		
	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)	54,982,766	73	52,364,982	
	74 Total liabilities and net assets / fund balances Add lines 66 and 73	58,477,253	74	78,738,167	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	61,146,329
b	Amounts included on line a but not on Part I, line 12		
1	Net unrealized gains on investments	b1	1,565,599
2	Donated services and use of facilities	b2	82,080
3	Recoveries of prior year grants	b3	
4	Other (specify) _____	b4	
	Add lines b1 through b4	b	1,647,679
c	Subtract line b from line a	c	59,498,650
d	Amounts included on Part I, line 12, but not on line a		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify) _____	d2	-692,948
	Add lines d1 and d2	d	1,647,679
e	Total revenue (Part I, line 12) Add lines c and d	e	58,805,702

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements	a	63,764,113
b	Amounts included on line a but not on Part I, line 17		
1	Donated services and use of facilities	b1	82,080
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify) _____	b4	1,439,905
	Add lines b1 through b4	b	1,521,985
c	Subtract line b from line a	c	62,242,128
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify) _____	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17) Add lines c and d	e	62,242,128

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(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 plans	(E) Expense account and other allowances
See Additional Data Table				

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question (75a-75d), Yes, No. 75a: Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings. 75b: Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? 75c: Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? 75d: Does the organization have a written conflict of interest policy?

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation (If not paid enter -0-), (D) Contributions to employee benefit plans and deferred compensation plans, (E) Expense account and other allowances.

Part VI Other Information (See the instructions.)

Table with 3 columns: Question (76-81b), Yes, No. 76: Did the organization make a change in its activities or methods of conducting activities? 77: Were any changes made in the organizing or governing documents but not reported to the IRS? 78a: Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 78b: If "Yes," has it filed a tax return on Form 990-T for this year? 79: Was there a liquidation, dissolution, termination, or substantial contraction during the year? 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? 80b: If "Yes," enter the name of the organization and check whether it is exempt or nonexempt. 81a: Enter direct or indirect political expenditures. 81b: Did the organization file Form 1120-POL for this year?

Part VI Other Information *(continued)*

		Yes	No
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	Yes	
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b		82,079
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	Yes	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	Yes	
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	Yes	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	Yes	
85 <i>501(c)(4), (5), or (6) organizations.</i> a Were substantially all dues nondeductible by members?	85a	Yes	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes," was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed the prior year	85b		No
c Dues assessments, and similar amounts from members	85c		
d Section 162(e) lobbying and political expenditures	85d		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86 <i>501(c)(7) orgs.</i> Enter a Initiation fees and capital contributions included on line 12	86a		0
b Gross receipts, included on line 12, for public use of club facilities	86b		0
87 <i>501(c)(12) orgs.</i> Enter a Gross income from members or shareholders	87a		0
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b		0
88a 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	88a	Yes	
b At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If yes complete Part XI	88b		No
89a <i>501(c)(3) organizations</i> Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> _____ 0, section 4912 <input type="checkbox"/> _____ 0, section 4955 <input type="checkbox"/> _____			
b <i>501(c)(3) and 501(c)(4) orgs.</i> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		No
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> _____			
d Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/> _____			
e <i>All organizations.</i> At any time during the tax year was the organization a party to a prohibited tax shelter transaction?	89e		No
f <i>All organizations.</i> Did the organization acquire direct or indirect interest in any applicable insurance contract?	89f		No
g <i>For supporting organizations and sponsoring organizations maintaining donor advised funds.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g		
90a List the states with which a copy of this return is filed <input type="checkbox"/> See Additional Data Table			
b Number of employees employed in the pay period that includes March 12, 2006 (See instructions)	90b		211
91a The books are in care of <input type="checkbox"/> THE COMMITTEE Telephone no <input type="checkbox"/> (202) 639-5200 251 H STREET NW Located at <input type="checkbox"/> WASHINGTON, DC ZIP + 4 <input type="checkbox"/> 20001			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b	Yes	No
If "Yes," enter the name of the foreign country <input type="checkbox"/> IS			
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts			

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c Yes No

If "Yes," enter the name of the foreign country **IS**

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**

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

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 ANNUAL CONFERENCE					1,855,891
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	125,180	
96 Dividends and interest from securities			14	999,547	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	746,957	
100 Gain or (loss) from sales of assets other than inventory			18	-120,504	
101 Net income or (loss) from special events			01	1,156,948	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a GROSS SUBLEASE					
b PROCEEDS			01	276,250	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				3,184,378	1,855,891
105 Total (add line 104, columns (B), (D), and (E))					5,040,269

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	ANNUAL THREE DAY CONFERENCE HELD TO NURTURE AND ADVANCE THE
0	RELATIONSHIP BETWEEN THE UNITED STATES AND ISRAEL

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
251 MASS AVE LLC 251 H STREET NW WASHINGTON, DC20001 20-4721352	10000 %	CONSTRCT/OWN AIPAC BLDNG	225,161	31,477,908
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

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

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

NOTE: If "Yes" to **(b)**, file Form 8870 and Form 4720 (see instructions).

Part XI **Information Regarding Transfers To and From Controlled Entities** *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No
		No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No
		No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?	Yes	No
		No

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.		
	*****	2008-05-27	
	Signature of officer	Date	
chrystal kern CFO	Type or print name and title		

Paid Preparer's Use Only	Preparer's signature joseph liberman cpa	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 SMART BUS ADV AND CONSULTING LLC			EIN
	502 WASHINGTON AVENUE SUITE 500 BALTIMORE, MD 21204			Phone no (410) 296-6300

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
 53-0217164
 TAX YEAR ENDING SEPTEMBER 30, 2007
 ATTACHMENT TO SCHEDULE B, PART I

FULL NAME	STREET 1	STREET 2	CSZ	TOTAL PAID
				\$10,000 00
				\$5,000 00
				\$20,000 00
				\$10,000 00
				\$25,050 00
				\$11,750 00
				\$25,000 00
				\$5,100 00
				\$10,000 00
				\$5,000 00
				\$5,000 00
				\$10,000 00
				\$50,000 00
				\$5,000 00
				\$7,200 00
				\$50,000 00
				\$36,000 00
				\$10,000 00
				\$10,000 00
				\$9,000 00
				\$10,000 00
				\$16,000 00
				\$5,400 00
				\$15,000 00
				\$7,200 00
				\$10,000 00
				\$10,000 00
				\$72,000 00
				\$13,600 00
				\$10,000 00
				\$5,000 00
				\$15,000 00
				\$6,600 00
				\$5,000 00
				\$10,000 00
				\$10,000 00
				\$24,000 00
				\$13,600 00
				\$10,000 00
				\$10,000 00
				\$5,500 00
				\$10,000 00
				\$10,000 00
				\$20,000 00
				\$28,000 00
				\$10,000 00
				\$10,000 00
				\$25,000 00
				\$10,000 00
				\$7,200 00
				\$5,000 00
				\$10,000 00
				\$10,000 00
				\$15,000 00
				\$10,000 00
				\$10,000 00
				\$75,000 00
				\$10,000 00
				\$15,000 00
				\$10,000 00
				\$16,000 00
				\$17,000 00
				\$18,025 97
				\$7,500 00
				\$10,000 00
				\$25,000 00
				\$10,000 00
				\$32,500 00
				\$25,000 00
				\$15,000 00
				\$5,000 00
				\$5,000 00
				\$10,000 00
				\$35,000 00
				\$10,000 00
				\$25,000 00
				\$6,000 00
				\$36,000 00
				\$10,000 00
				\$25,000 00
				\$10,000 00
				\$32,007 00
				\$25,000 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$10,000 00
\$51,000 00
\$30,000 00
\$5,000 00
\$15,000 00
\$15,000 00
\$10,000 00
\$10,000 00
\$5,000 00
\$25,000 00
\$50,000 00
\$10,000 00
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\$10,000 00
\$10,000 00
\$10,000 00
\$13,900 00
\$10,000 00
\$11,000 00
\$13,600 00
\$10,000 00
\$10,000 00
\$36,000 00
\$5,000 00
\$10,000 00
\$8,000 00
\$25,000 00
\$10,000 00
\$5,000 00
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\$13,000 00
\$10,000 00
\$20,000 00
\$36,000 00
\$25,000 00
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\$5,000 00
\$7,200 00
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\$36,000 00
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\$5,000 00
\$5,000 00
\$12,500 00
\$10,000 00
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\$25,000 00
\$10,000 00
\$6,000 00
\$5,700 00
\$15,000 00
\$25,000 00
\$10,000 00
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\$5,000 00
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\$25,000 00
\$10,000 00
\$300,000 00
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\$50,000 00
\$20,000 00
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\$10,000 00
\$10,000 00
\$12,000.00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$7,200 00
\$10,000 00
\$10,000 00
\$5,000 00
\$7,000 00
\$10,000 00
\$10,000 00
\$30,000 00
\$11,500 00
\$10,000 00
\$25,000 00
\$5,000 00
\$25,000 00
\$15,000 00
\$5,000 00
\$25,000 00
\$5,000 00
\$10,000 00
\$10,000 00
\$25,000 00
\$10,000 00
\$25,000 00
\$6,000 00
\$15,000 00
\$20,000 00
\$21,400 00
\$5,000 00
\$5,000 00
\$5,000 00
\$7,500 00
\$7,200 00
\$7,200 00
\$10,000 00
\$15,000 00
\$25,000 00
\$36,000 00
\$25,000 00
\$5,000 00
\$25,000 00
\$7,200 00
\$60,000 00
\$10,000 00
\$7,210 57
\$10,000 00
\$5,000 00
\$5,000 00
\$20,000 00
\$12,500 00
\$12,500 00
\$33,711 00
\$7,200 00
\$15,002 00
\$50,000 00
\$20,000 00
\$7,200 00
\$36,000 00
\$35,000 00
\$10,000 00
\$10,000 00
\$15,500 00
\$8,000 00
\$10,000 00
\$10,000 00
\$10,000 00
\$10,000 00
\$5,100 00
\$6,000 00
\$10,000 00
\$12,500 00
\$50,000 00
\$40,000 00
\$10,000 00
\$25,000 00
\$60,000 00
\$29,000 00
\$12,000 00
\$10,000 00
\$25,000 00
\$20,000 00
\$30,000 00
\$5,000 00
\$5,400 00
\$10,000 00
\$5,000 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$5,400 00
\$25,000 00
\$10,000 02
\$6,000 00
\$5,000 00
\$25,000 00
\$200,000 00
\$15,000 00
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\$50,000 00
\$10,000 00
\$5,000 00
\$7,100 00
\$5,000 00
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\$10,173 80
\$25,000 00
\$10,000 00
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\$36,000 00
\$10,000 00
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\$12,000 00
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\$5,400 00
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\$7,200 00
\$100,060 00
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\$5,000 00
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\$5,500 00
\$7,500 00
\$5,000 00
\$15,000 00
\$61,000 00
\$22,000 00
\$5,600 00
\$20,000 00
\$36,000 00
\$25,000 00
\$7,800 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$36,500 00
\$5,000 00
\$15,000 00
\$10,000 00
\$5,000 00
\$7,000 00
\$10,000 00
\$72,000 00
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\$20,000 00
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\$8,000 00
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\$25,000 00
\$5,400 00
\$10,000 00
\$10,000 00
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\$5,000 00
\$15,000 00
\$25,000 00
\$5,500 00
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\$5,600 00
\$25,000 00
\$10,000 00
\$10,000 00
\$25,000 00
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\$16,250 00
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\$7,500 00
\$10,000 00
\$10,000 00
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\$10,624 00
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\$40,000 00
\$10,000 00
\$25,000 00
\$28,500 00
\$10,000 00
\$6,100 00
\$5,000 00
\$10,000 00
\$7,200 00
\$13,600 00
\$12,000 00
\$40,000 00
\$18,000 00
\$25,500 00
\$5,010 00
\$7,500 00
\$10,000 00
\$25,000 00
\$5,000 00
\$5,000 00
\$6,000 00
\$5,000 00
\$25,000 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$5,000 00
\$36,000 00
\$5,000 00
\$8,600 00
\$5,000 00
\$15,000 00
\$6,000 00
\$7,200 00
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\$20,000 00
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\$7,500 00
\$5,000 00
\$13,600 00
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\$36,000 00
\$11,000 00
\$10,000 00
\$10,000 00
\$13,515 00
\$5,000 00
\$50,605 22
\$10,000 00
\$7,750 00
\$5,000 00
\$9,996 00
\$13,000 00
\$61,000 00
\$5,000 00
\$11,000 00
\$5,000 00
\$30,000 00
\$8,000 00
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\$8,334 00
\$12,000 00
\$6,000 00
\$8,334 00
\$7,200 00
\$13,000 00
\$10,000 00
\$12,500 00
\$10,000 00
\$5,000 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$15,000 00
\$8,334 00
\$25,000 00
\$25,000 00
\$7,500 00
\$5,000 00
\$5,000 00
\$44,100 12
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\$5,700 00
\$10,000 00
\$10,000 00
\$36,000 00
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\$5,000 00
\$36,000 00
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\$40,000 00
\$8,500 00
\$10,000 00
\$15,000 00
\$12,500 00
\$10,000 00
\$10,000 00
\$10,000 00
\$5,000 00
\$10,000 00
\$10,000 00
\$18,000 00
\$7,200 00
\$6,667 00
\$15,000 00
\$11,800 00
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\$10,000 00
\$24,000 00
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\$10,500 00
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\$12,500 00
\$12,964 00
\$5,500 00
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\$25,000 00
\$7,200 00
\$5,000 00
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\$25,000 00
\$7,560 00
\$12,500 00
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\$10,000 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$15,000 00
\$5,000 00
\$15,100 00
\$5,000 00
\$7,200 00
\$6,200 00
\$10,000 00
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\$7,875 00
\$5,000 00
\$12,500 00
\$12,500 00
\$25,000 00
\$24,372 00
\$15,000 00
\$25,000 00
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\$6,000 00
\$10,000 00
\$7,600 00
\$6,053 12
\$25,000 00
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\$12,000 00
\$30,000 00
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\$5,600 00
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\$25,000 00
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\$7,200 00
\$15,000 00
\$7,000 00
\$11,446 00
\$5,000 00
\$10,000 00
\$10,000 00
\$25,000 00
\$13,636 28
\$10,000 00
\$25,000 00
\$25,000 00
\$5,000 00
\$5,600 00
\$25,000 00
\$5,039 92
\$5,000 00
\$25,000 00
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\$18,000 00
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\$36,000 00
\$35,000 00
\$5,484 00
\$25,000 00
\$10,000 00
\$25,000 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$5,000 00
\$10,000 00
\$15,000 00
\$10,000 00
\$10,000 00
\$30,000 00
\$5,100 00
\$10,000 00
\$350,000 00
\$7,200 00
\$6,700 00
\$10,000 00
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\$7,200 00
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\$36,000 00
\$650,000 00
\$25,000 00
\$5,500 00
\$25,000 00
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\$13,600 00
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\$6,000 00
\$10,000 00
\$7,500 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$10,000 00
\$100,000 00
\$7,200 00
\$15,000 00
\$10,000 00
\$5,000 00
\$15,226 17
\$25,000 00
\$25,000 00
\$25,000 00
\$10,000 00
\$5,000 00
\$15,000 00
\$34,838 81
\$10,000 00
\$10,020 00
\$10,000 00
\$6,782 46
\$5,000 00
\$36,000 00
\$19,328 68
\$10,000 00
\$39,626 73
\$5,000 00
\$25,000 00
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\$40,000 00
\$5,000 00
\$6,000 00
\$10,000 00
\$10,000 00
\$10,000 00
\$5,000 00
\$9,951 02
\$30,000 01
\$10,000 00
\$10,000 00
\$5,000 00
\$9,926 70
\$10,000 00
\$36,000 00
\$250,000 00
\$10,000 00
\$20,000 00
\$8,400 00
\$10,000 00
\$25,000 00
\$25,000 00
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\$10,000 00
\$15,000 00
\$10,000 00
\$10,000 00
\$10,000 00
\$5,100 00
\$15,205 27
\$10,000 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$10,000 00
\$10,000 00
\$25,000 00
\$25,000 00
\$5,000 00
\$7,082 88
\$25,000 00
\$7,200 00
\$5,000 00
\$10,000 00
\$10,000 00
\$15,000 00
\$25,000 00
\$10,000 00
\$25,000 00
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\$10,000 00
\$5,200 00
\$15,000 00
\$25,000 00
\$10,000 00
\$7,500 00
\$25,000 00
\$10,000 00
\$15,000 00
\$7,500 00
\$10,164 42
\$25,000 00
\$5,000 00
\$5,000 00
\$25,000 00
\$5,000 00
\$25,000 00
\$10,000 00
\$7,200 00
\$25,000 00
\$10,000 00
\$5,000 00
\$15,000 00
\$10,000 00
\$7,200 00
\$10,305 12
\$25,227 44
\$6,100 00
\$25,000 00
\$10,012 31
\$10,000 00
\$5,000 00
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\$10,000 00
\$35,000 00
\$5,000 00
\$10,000 00
\$37,500 00
\$50,000 00
\$10,000 00
\$10,000 00
\$5,000 00
\$36,700 00
\$15,000 00
\$5,590 00
\$9,813 98
\$25,000 00
\$10,000 00
\$24,000 00
\$25,000 00
\$7,200 00
\$10,000 00
\$15,000 00
\$25,000 00
\$10,000 00
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\$25,000 00
\$25,000 00
\$50,000 00
\$25,000 00
\$15,000 00
\$10,059 28
\$25,000 00
\$5,000 00
\$25,220 00
\$5,000 00
\$25,707 46
\$10,296 85

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$18,600 00
\$50,000 00
\$20,000 00
\$25,000 00
\$15,000 00
\$112,273 54
\$10,000 00
\$10,000 00
\$5,000 00
\$36,000 00
\$25,000 00
\$10,000 00
\$100,000 00
\$10,000 00
\$11,500 00
\$250,000 00
\$25,000 00
\$25,000 00
\$40,000 00
\$10,000 00
\$50,000 00
\$26,019 39
\$5,000 00
\$15,000 00
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\$10,000 00
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\$10,000 00
\$5,000 00
\$5,000 00
\$25,000 00
\$5,000 00
\$5,153 98
\$12,000 00
\$50,000 00
\$9,919 40
\$25,220 41
\$25,000 00
\$5,000 00
\$5,000 00
\$20,000 00
\$7,000 00
\$7,500 00
\$18,000 00
\$11,000 00
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\$20,000 00
\$100,000 00
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\$25,000 00
\$10,000 00
\$28,000 00
\$5,000 00
\$10,800 00
\$10,000 00
\$32,500 00
\$5,000 00
\$7,200 00
\$25,000 00
\$25,000 00
\$25,000 00
\$28,750 00
\$90,000 00
\$10,000 00
\$10,000 00
\$36,000 00
\$5,100 00
\$5,700 00
\$10,000 00
\$10,000 00

AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$5,000 00
\$20,000 00
\$50,000 00
\$25,000 00
\$11,404 90
\$25,000 00
\$7,200 00
\$10,000 00
\$48,000 00
\$5,700 00
\$10,000 00
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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

\$10,000 00
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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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\$5,700 00
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\$16,500 00
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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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AMERICA ISRAEL PUBLIC AFFAIRS COMMITTEE
53-0217164
TAX YEAR ENDING SEPTEMBER 30, 2007
ATTACHMENT TO SCHEDULE B, PART I

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Additional Data**Software ID:****Software Version:****EIN:** 53-0217164**Name:** AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE**Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:**

(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 plans	(E) Expense account and other allowances
howard kohr 251 H Street NW WASHINGTON,DC 20001	executive director 40 0	428,125	23,100	0
richard fishman 251 H Street NW WASHINGTON,DC 20001	MANAGING DIRECTOR 38 0	376,250	23,100	0
JAMES HAYNES 251 H Street NW WASHINGTON,DC 20001	CFO (OCT - JUNE) 38 0	193,258	19,291	0
MARK MERIDY 251 H Street NW WASHINGTON,DC 20001	OPERATIONS DIRECTOR 38 0	246,665	23,100	0
SANDY AFES 251 H Street NW WASHINGTON,DC 20001	CFO (JUNE - SEPT) 38 0	71,737	0	0
herta amir 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
robert asher 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
paul baker 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
ron barness 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
norm brownstein 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
robert a cohen 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
marshall cooper 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
david cordish 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
ted cutler 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
ann davis 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
jon p diamond 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
bob diener 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
melvin dow 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
ike fisher 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
amy friedkin 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
howard friedman 251 H Street NW WASHINGTON,DC 20001	president 8 0	0	0	0
morton I friedman 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
sander gerber 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
howard green 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
steve grossman 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
russell holdstein 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
ada horwich 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
howard jonas 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
lonny kaplan 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
bob kargman 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
michael kassen 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
michael levin 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
edward levy jr 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
bernice manocherian 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
barry mannis 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
carlyn mayer 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
robert mazer 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
larry mizel 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
lester pollack 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
abe pollin 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
lee rosenberg 251 H Street NW WASHINGTON,DC 20001	treasurer 8 0	0	0	0
art sandler 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
dr eugene schupak 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
seth siegel 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
barry silverman md 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
jeffrey snyder 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
roger sofer 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
mark solomon 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
eta somekh 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
david steiner 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
donna sternberg 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
roselyne swig 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
david victor 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
june walker 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
larry weinberg 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
tim wuliger 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0
harriet zimmerman 251 H Street NW WASHINGTON,DC 20001	vp 8 0	0	0	0

Form 990, Part VI, Line 80b - If "Yes", enter the name of the organization and whether it is exempt or nonexempt:

Name of the Organization	Exempt	Nonexempt
AMERICAN ISRAEL EDUCATION FOUNDATION	X	
NEAR EAST RESEARCH	X	
251 MASS AVE LLC-DISREGARDED ENT		X

Form 990, Part VI, Line 90a - List the states with which a copy of this return is filed:

List the states with which a copy of this return is filed	AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, IL, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV
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TY 2006 Gain/Loss from Sale of Public Securities Schedule**Name:** AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE**EIN:** 53-0217164**Gross Sales Price:** 11,672,107**Basis:** 11,792,611**Sales Expenses:****Total (net):** -120,504

TY 2006 Investments - Other Schedule**Name:** AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE**EIN:** 53-0217164

Description	Book Value	Cost/FMV
BLACKROCK FIXED INCOME GLOBAL	2,392,655	F
ARLINGTON PRIVATE VALUE FUND	6,084,051	F
PIMCO LOW DURATION FUND	943,554	F

TY 2006 Other Assets Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Beginning of Year Amount	End of Year Amount
DEPOSITS	869,266	1,548,305
EMPLOYEE ADVANCES	67,829	93,165
OTHER RECEIVABLES	92,693	68,129
DUE FROM AIEF	5,558,633	520,371

TY 2006 Other Changes in Net Assets Schedule**Name:** AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE**EIN:** 53-0217164

Description	Amount
UNREALIZED GAINS ON INVESTMENTS	1,565,599
ENTITIES INCOME	746,957

TY 2006 Other Expenses Included Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Amount
SPECIAL EVENT EXPENSES LINE 9B	1,439,905

TY 2006 Other Investment Income Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Amount
investment income from passthrough entities	746,957

TY 2006 Other Liabilities Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Description	Beginning of Year Amount	End of Year Amount
CAPITAL LEASE LIABILITY	40,812	0
ACCRUED ANNUAL LEAVE	518,057	566,452
DEFERRED RENT	682,906	652,982
ACCRUED COMPENSATION	0	58,993
ACCRUED LEGAL EXPENSES	0	3,900,000
PAYABLE TO AFFILIATE	0	10,000,000
BANK LINES OF CREDIT	0	5,100,000

**TY 2006 Other Revenues
Not Included Schedule****Name:** AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE**EIN:** 53-0217164

Description	Amount
INCOME FROM PASSTHROUGH K-1S	746,957
SPECIAL EVENT EXPENSES LINE 9B	-1,439,905

TY 2006 Special Events Schedule

Name: AMERICAN ISRAEL PUBLIC AFFAIRS COMMITTEE

EIN: 53-0217164

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
MANHATTAN		9,139,742		444,898	-444,898
SAN FRANCISCO		2,424,387		724,888	-724,888
LOS ANGELES		5,776,468		270,119	-270,119
OTHER EVENTS	2,596,853	0	2,596,853		2,596,853