

CLIENT 5

ELLIOT D. STEIN, CPA
2131 HOLLYWOOD BLVD., #505
HOLLYWOOD, FL 33020
(954) 920-5300

November 11, 2008

GLOBAL HEALTH AND EDUCATION FOUNDATION
FORMERLY WHEELCHAIR FOUNDATION
3820 BLACKHAWK ROAD
DANVILLE, CA 94506

Dear Client:

Enclosed is your 2007 Federal Return of Organization Exempt from Income Tax. The original should be signed at the bottom of page nine. No tax is payable with the filing of this return. Mail your Federal return, Certified Return Receipt, on or before November 17, 2008 to:

DEPARTMENT OF TREASURY
INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0027

Please be sure to call us if you have any questions.

Sincerely,

ELLIOT D. STEIN

GLOBAL
COPY

Form **990****Return of Organization Exempt From Income Tax****2007**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service (77)

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

A For the 2007 calendar year, or tax year beginning **2007**, and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

C **GLOBAL HEALTH AND EDUCATION FOUNDATION**
FORMERLY WHEELCHAIR FOUNDATION
3820 BLACKHAWK ROAD
DANVILLE, CA 94506

Please use IRS label or print or type. See specific instructions.

D Employer Identification Number
94-3353881

E Telephone number
877-378-3839

F Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) _____

G Web site: **WWW.GHEFOUNDATION.ORG**

J Organization type (check only one) ☒ 501(c) **3** (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.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **16,780,659.**

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

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **16,780,659.**

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

1 Contributions, gifts, grants, and similar amounts received:

1a		1e	15,065,067.
1b	14,223,492.	2	
1c		3	
1d	841,575.	4	248,358.
2		5	55,143.
3		6a	
4		6b	
5		6c	
6a		7	
6b		8d	-3.
6c		9c	-107,963.
6d		10c	
6e		11	300.
6f		12	15,260,902.
6g		13	8,876,543.
6h		14	1,950,746.
6i		15	651,959.
6j		16	
6k		17	11,479,248.
6l		18	3,781,654.
6m		19	7,479,280.
6n		20	-322,278.
6o		21	10,938,656.

2 Program service revenue including government fees and contracts (from Part VII, line 93) **9,139,589.** noncash **5,925,478.**

3 Membership dues and assessments

4 Interest on savings and temporary cash investments

5 Dividends and interest from securities

6a Gross rents

b Less: rental expenses

c Net rental income or (loss). Subtract line 6b from line 6a

7 Other investment income (describe):

(A) Securities	(B) Other
1,052,654.	8a
1,052,036.	8b
618.	8c
	8d

8a Gross amount from sales of assets other than inventory **1,052,654.**

b Less: cost or other basis and sales expenses **1,052,036.**

c Gain or (loss) (attach schedule) **STATEMENT 1.**

d Net gain or (loss). Combine line 8c, columns (A) and (B) **618.**

9 Special events and activities (attach schedule). If any amount is from gaming, check here ☒ **STATEMENT 2.**

a Gross revenue (not including \$ **453,309.** of contributions reported on line 1b) **359,137.**

b Less: direct expenses other than fundraising expenses **467,100.**

c Net income or (loss) from special events. Subtract line 9b from line 9a **STATEMENT 2.**

10a Gross sales of inventory, less returns and allowances **10a**

b Less: cost of goods sold **10b**

c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a **10c**

11 Other revenue (from Part VII, line 103) **11**

12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11 **12**

13 Program services (from line 44, column (B)) **13**

14 Management and general (from line 44, column (C)) **14**

15 Fundraising (from line 44, column (D)) **15**

16 Payments to affiliates (attach schedule) **16**

17 Total expenses. Add lines 16 and 44, column (A) **17**

18 Excess or (deficit) for the year. Subtract line 17 from line 12 **18**

19 Net assets or fund balances at beginning of year (from line 73, column (A)) **19**

20 Other changes in net assets or fund balances (attach explanation) **20**

21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20 **21**

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 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 sch) (cash \$ _____) non-cash \$ _____ If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (att sch) (cash \$ _____) non-cash \$ _____ If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule) ST 4	23	7,125,110.	7,125,110.	
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a	200,028.	50,007.	100,014.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b	0.	0.	0.
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)	25c	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c	26	1,182,153.	578,186.	379,305.
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a - 27	28	125,105.	59,725.	38,833.
29 Payroll taxes	29	100,155.	47,814.	31,088.
30 Professional fundraising fees	30	108,550.	81,413.	
31 Accounting fees	31	130,599.	43,620.	43,620.
32 Legal fees	32	111,745.		111,745.
33 Supplies	33	97,354.	33,957.	63,022.
34 Telephone	34	42,746.	19,133.	23,613.
35 Postage and shipping	35	137,840.	39,492.	100,523.
36 Occupancy	36	481,934.		481,934.
37 Equipment rental and maintenance	37	5,638.		5,638.
38 Printing and publications	38			
39 Travel	39	297,014.	222,276.	48,564.
40 Conferences, conventions, and meetings	40			
41 Interest	41	147.		147.
42 Depreciation, depletion, etc (attach schedule)	42	63,191.		63,191.
43 Other expenses not covered above (itemize):				
a SEE STATEMENT 5	43a	1,269,939.	575,810.	459,509.
b	43b			
c	43c			
d	43d			
e	43e			
f	43f			
g	43g			
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	11,479,248.	8,876,543.	1,950,746.

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

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

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

Part III Statement of Program Service Accomplishments (See 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.

What is the organization's primary exempt purpose? **SEE STATEMENT 6**
 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

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

a DURING 2007, THE FOUNDATION DELIVERED 118,743 WHEELCHAIRS TO NEEDY INDIVIDUALS WORLDWIDE.

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

8,745,191.

b DURING 2007, PUBLIC AWARENESS EDUCATIONAL MATERIALS WERE PUBLISHED TO CREATE AWARENESS REGARDING THE NEED FOR WHEELCHAIRS WORLDWIDE DUE TO FACTORS SUCH AS ILLNESS, ACCIDENTS, WAR INJURIES, LAND MINES AND OLD AGE.

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

131,352.

c

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

d

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

e Other program services. (Grants and allocations \$) If this amount includes foreign grants, check here ☐

8,876,543.

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

Form 990 (2007)

BAA

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) Beginning of year	(B) End of year
		500.	45 500.
		6,934,081.	46 7,603,839.
45	Cash — non-interest-bearing		
46	Savings and temporary cash investments		
47 a	Accounts receivable	303.	47 a 303.
47 b	Less: allowance for doubtful accounts		47 b
48 a	Pledges receivable		48 a
48 b	Less: allowance for doubtful accounts		48 b
49	Grants receivable		49
50 a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50 a
50 b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50 b
51 a	Other notes and loans receivable (attach schedule)		51 a
51 b	Less: allowance for doubtful accounts		51 b
52	Inventories for sale or use		52
53	Prepaid expenses and deferred charges	92,815.	53 23,358.
54 a	Investments — publicly-traded securities	25,646.	54 a 4,879,089.
54 b	Investments — other securities (attach sch)		54 b
55 a	Investments — land, buildings, & equipment: basis		55 a
55 b	Less: accumulated depreciation (attach schedule)		55 b
56	Investments — other (attach schedule)		56
57 a	Land, buildings, and equipment: basis	683,594.	57 a
57 b	Less: accumulated depreciation (attach schedule)	379,978.	57 b
58	Other assets, including program-related investments (describe — <u>SEE STATEMENT 9</u>)	26,106.	58 20,980.
59	Total assets (must equal line 74). Add lines 45 through 58	8,150,826.	59 12,831,685.
60	Accounts payable and accrued expenses	671,546.	60 1,356,419.
61	Grants payable		61
62	Deferred revenue		62
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63 525,931.
64 a	Tax-exempt bond liabilities (attach schedule)		64 a
64 b	Mortgages and other notes payable (attach schedule)		64 b
65	Other liabilities (describe — <u>SEE STATEMENT 10</u>)		65 10,679.
66	Total liabilities. Add lines 60 through 65	671,546.	66 1,893,029.
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
67	Unrestricted	5,565,548.	67 8,382,533.
68	Temporarily restricted	1,913,732.	68 2,556,123.
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)	7,479,280.	73 10,938,656.
74	Total liabilities and net assets/fund balances. Add lines 66 and 73	8,150,826.	74 12,831,685.

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	17,556,181.
b	Amounts included on line a but not on Part I, line 12:		
	1 Net unrealized gains on investments	b1	205,297.
	2 Donated services and use of facilities	b2	2,049,180.
	3 Recoveries of prior year grants	b3	
	4 Other (specify):	b4	-15,058.
	<u>SEE STM 11</u>		
	Add lines b1 through b4	b	2,239,419.
c	Subtract line b from line a	c	15,316,762.
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	-55,860.
	<u>SEE STM 12</u>		
	Add lines d1 and d2	d	-55,860.
e	Total revenue (Part I, line 12). Add lines c and d	e	15,260,902.

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

a	Total expenses and losses per audited financial statements	a	13,481,353.
b	Amounts included on line a but not on Part I, line 17:		
	1 Donated services and use of facilities	b1	2,049,180.
	2 Prior year adjustments reported on Part I, line 20	b2	
	3 Losses reported on Part I, line 20	b3	
	4 Other (specify):	b4	-15,058.
	<u>SEE STMT 13</u>		
	Add lines b1 through b4	b	2,034,122.
c	Subtract line b from line a	c	11,447,231.
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	32,017.
	<u>SEE STMT 14</u>		
	Add lines d1 and d2	d	32,017.
e	Total expenses (Part I, line 17). Add lines c and d	e	11,479,248.

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 and deferred compensation plans	(E) Expense account and other allowances
STEPHEN P. BEINKE 941 EAGLE RIDGE DRIVE DANVILLE, CA 94506-5870	DIRECTOR 0	0.	0.	7,441 0.
EARL J CALLISON 376 SHIRE OAK COURT LAFAYETTE, CA 94549	VP, TREAS'R, DIR 0	0.	0.	851 0.
DAVID E. BEHRING 3820 BLACKHAWK ROAD DANVILLE, CA 94506-4617	PRESIDENT & DIR 40.00	200,028.	0.	41,151 0.
DR. JOHN WILHELLMY, MD 5201 NORRIS CANYON ROAD # 300 SAN RAMON, CA 94506	DIRECTOR 0	0.	0.	0.
KENNETH E. BEHRING 3820 BLACKHAWK ROAD DANVILLE, CA 94506-4617	CHAIRMAN & DIR 0	0.	0.	84,262 0.
CHRISTOPHER L. RUDD 20558 PACIFIC COAST HIGHWAY MALIBU, CA 90265	SECRETARY & DIR 0	0.	0.	0.

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings. **6**b 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? If 'Yes,' attach a statement that identifies the individuals and explains the relationship(s) **SEE STATEMENT 15**c 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? See the instructions for the definition of 'related organization' **SEE STATEMENT 16**

If 'Yes,' attach a statement that includes the information described in the instructions.

d 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.)

(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
ELLIOT STEIN 2131 HOLLYWOOD BLVD., #505 HOLLYWOOD, FL 33020	0.	0. \$72,988 1099 issued for tax and accounting services	0.	0.
CHRISTOPHER J LEWIS 2510 LAS POSAS ROAD CAMARILLO, CA 93010	0.	0. 159,027 w-2	0.	0.

Part VI Other Information (See the instructions.)76 Did the organization make a change in its activities or methods of conducting activities? **76** Yes ☐ No ☒

If 'Yes,' attach a detailed statement of each change

77 Were any changes made in the organizing or governing documents but not reported to the IRS? **77** Yes ☐ No ☒

If 'Yes,' attach a conformed copy of the changes.

78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? **78a** Yes ☐ No ☒b If 'Yes,' has it filed a tax return on Form 990-T for this year? **78b** N/A79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement. **79** Yes ☐ No ☒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? **80a** Yes ☒ No ☐b If 'Yes,' enter the name of the organization **SEE STATEMENT 17**and check whether it is ☒ exempt or ☒ nonexempt.81a Enter direct and indirect political expenditures. (See line 81 instructions.) **81a** 0.b Did the organization file Form 1120-POL for this year? **81b** Yes ☐ No ☒

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?	X	
b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	2,049,180.
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a 501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	N/A	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c Dues, assessments, and similar amounts from members.	85c	N/A
d Section 162(e) lobbying and political expenditures.	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e).	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
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	N/A
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities.	86b	N/A
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders.	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
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	X
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	X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
b 501(c)(3) and 501(c)(4) 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 a statement explaining each transaction.	89b	X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		0.
d Enter: Amount of tax on line 89c, above, reimbursed by the organization.		0.
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90a List the states with which a copy of this return is filed	SEE STATEMENT 18	
b Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b	21
91a The books are in care of	GLOBAL HEALTH AND EDUCATION F Telephone number	
Located at	3820 BLACKHAWK ROAD, DANVILLE CA ZIP + 4	
	877-378-3839 94506	
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)? If 'Yes,' enter the name of the foreign country	91b	X
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)

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

91 c

Yes

X

No

If 'Yes,' enter the name of the foreign country CHINA

N/A

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here.....

92

N/A

and enter the amount of tax-exempt interest received or accrued during the tax year.....

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					
b					
c					
d					
e					
f Medicare/Medicaid payments.....					
g Fees & contracts from government agencies.....					
94 Membership dues and assessments.....			14	248,358.	
95 Interest on savings & temporary cash invmnts.....			14	55,143.	
96 Dividends & interest from securities.....					
97 Net rental income or (loss) from real estate:					
a debt-financed property.....					
b not debt-financed property.....					
98 Net rental income or (loss) from pers prop.....					
99 Other investment income.....					
100 Gain or (loss) from sales of assets other than inventory.....			14	-3.	
101 Net income or (loss) from special events.....			1	-107,963.	
102 Gross profit or (loss) from sales of inventory.....					
103 Other revenue: a			1	300.	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)).....				195,835.	195,835.
105 Total (add line 104, columns (B), (D), and (E)).....					195,835.

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).
N/A	

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
N/A	%			
	%			
	%			
	%			

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

X No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?.....

Yes

X 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
X	

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	SEE STATEMENT 19			
b				
c				
Totals				396,988.

Yes	No
	X

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.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

Yes	No
	X

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

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.	
	Signature of officer <i>David E. Bearing</i>	Date 11/12/08
Paid Preparer's Use Only	Type or print name and title. DAVID E. BEARING, PRESIDENT	
	Preparer's signature <i>Elliot D. Stein</i>	Date 11/12/08
	Firm's name (or yours if self-employed), address, and ZIP + 4 ELLIOT D. STEIN, CPA 2131 HOLLYWOOD BLVD., #505 HOLLYWOOD, FL 33020	Check if self-employed <input checked="" type="checkbox"/> Preparer's SSN or PTIN (See General Instruction X) P00013780
	EIN 59-1907845	Phone no. (954) 920-5300

BAA

Form 990 (2007)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Organization Exempt Under
Section 501(c)(3)**

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

Supplementary Information — (See separate instructions.)

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

OMB No. 1545-0047

2007

Name of the organization **GLOBAL HEALTH AND EDUCATION FOUNDATION
FORMERLY WHEELCHAIR FOUNDATION**

Employer identification number

94-3353881

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See 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 and deferred compensation	(e) Expense account and other allowances
SEE STATEMENT 20		461,495.	0.	0.
Total number of other employees paid over \$50,000	6			

Part II - A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See 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
JACK DRURY & ASSOCIATES 2800 E COMMERCIAL BLVD. #207 FORT LAUDERDALE, FL	FUNDRAISER/EDUCATOR	130,878.
BIG PICTURE VIDEO 323 CIRCLE DRIVE PRESCOTT, AZ 86303	VIDEOGRAPHER	57,738.
ELLIOT D STEIN, CPA 2131 HOLLYWOOD BLVD. #505 HOLLYWOOD, FL 33020	ACCOUNTING/TAXES	72,988.
LINDA GRANT 653 PITCAIRN DRIVE FOSTER CITY, CA 94404	OUTSIDE SERVICES	38,000.
ARMANINO MCKENNA LLP 12667 ALCOSTA BLVD. #500 SAN RAMON, CA 94583	ACCT'G/AUDIT	49,614.
Total number of others receiving over \$50,000 for professional services	0	SEE STATEMENT 21

Part II - B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services	0	

Part III Statements About Activities (See instructions.)

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities. . . . ▶ \$ N/A

1 X

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

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)

SEE STATEMENT 22

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

SEE FORM 990, PART V

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

- 3a Did the organization make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how the organization determines that recipients qualify to receive payments.)

3a X

b Did the organization have a section 403(b) annuity plan for its employees?

3b X

c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' attach a detailed statement.

3c X

d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d X

- 4a Did the organization maintain any donor advised funds? If 'Yes,' complete lines 4b through 4g. If 'No,' complete lines 4f and 4g.

4a X

b Did the organization make any taxable distributions under section 4966?

4b N/A

c Did the organization make a distribution to a donor, donor advisor, or related person?

4c N/A

d Enter the total number of donor advised funds owned at the end of the tax year. ▶ N/Ae Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year. ▶ N/A

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts. ▶ 0

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year. ▶ 0.

Part IV Reason for Non-Private Foundation Status (See instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization: ►
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

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

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					0.

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

BAA

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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	12,392,150.	11,900,145.	12,826,695.	13,026,530.	50,145,520.
16 Membership fees received					0.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc. purpose					0.
18 Gross income from interest, dividends, ams rec'd from payments on securities loans (sec. 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less sec. 511 taxes) from businesses acquired by the organization after June 30, 1975	205,863.	94,139.	38,463.	30,465.	368,930.
19 Net income from unrelated business activities not included in line 18					0.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.			2,122,622.	1,612,686.	3,735,308.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0.
23 Total of lines 15 through 22	12,598,013.	11,994,284.	14,987,780.	14,669,681.	54,249,758.
24 Line 23 minus line 17	12,598,013.	11,994,284.	14,987,780.	14,669,681.	54,249,758.
25 Enter 1% of line 23	125,980.	119,943.	149,878.	146,697.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24.					26a 1,084,995.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,975,500.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 54,249,758.
d Add: Amounts from column (e) for lines: 18 368,930. 19					26d 2,344,430.
22 26b 1,975,500.					26e 51,905,328.
e Public support (line 26c minus line 26d total)					26f 95.68 %
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12: N/A					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2006) _____ (2005) _____ (2004) _____ (2003) _____					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2006) _____ (2005) _____ (2004) _____ (2003) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c _____
d Add: Line 27a total. and line 27b total.					27d _____
e Public support (line 27c total minus line 27d total)					27e _____
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

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

N/A

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 instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

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

Limits on Lobbying Expenditures

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

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.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount		560,770.	33,600.		594,370.
46 Lobbying ceiling amount (150% of line 45(e))					891,555.
47 Total lobbying expenditures		63,000.	168,000.		231,000.
48 Grassroots non-taxable amount		140,193.	8,400.		148,593.
49 Grassroots ceiling amount (150% of line 48(e))					222,890.
50 Grassroots lobbying expenditures					0.

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

N/A

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:

- a Volunteers
 - b Paid staff or management (Include compensation in expenses reported on lines c through h.)
 - c Media advertisements
 - d Mailings to members, legislators, or the public
 - e Publications, or published or broadcast statements
 - f Grants to other organizations for lobbying purposes
 - g Direct contact with legislators, their staffs, government officials, or a legislative body
 - h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
 - i Total lobbying expenditures (add lines c through h.)
- If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Yes	No	Amount

Part VII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See 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?

a Transfers from the reporting organization to a noncharitable exempt organization of:

(i) Cash.

(ii) Other assets.

b Other transactions:

(i) Sales or exchanges of assets with a noncharitable exempt organization.

(ii) Purchases of assets from a noncharitable exempt organization.

(iii) Rental of facilities, equipment, or other assets.

(iv) Reimbursement arrangements.

(v) Loans or loan guarantees.

(vi) Performance of services or membership or fundraising solicitations.

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

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:

[illegible]

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:

[illegible]

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2007Attachment
Sequence No. **67**Department of the Treasury
Internal Revenue Service

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

WHEELCHAIR FOUNDATION

Identifying number

94-3353881

Business or activity to which this form relates

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

1	Maximum amount. See the instructions for a higher limit for certain businesses.	1	125,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation.	3	500,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	125,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2006 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).	11	125,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions).	14	
15	Property subject to section 168(f)(1) election.	15	
16	Other depreciation (including ACRS).	16	63,189.

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

17	MACRS deductions for assets placed in service in tax years beginning before 2007.	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

Section B — Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.	22	63,189.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?		Yes	No	24b If 'Yes,' is the evidence written?		Yes	No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
					SL/			
					SL/			
					SL/			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B – Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2007 tax year (see instructions):					
43 Amortization of costs that began before your 2007 tax year					43
44 Total. Add amounts in column (f). See instructions for where to report					44

WHEELCHAIR FOUNDATION
Form 4562 - Supporting Schedules
Period Ended 12/31/07 - Federal ID #: 94-3353881

Page: 1

Part II, Line 16 - ACRS/Other Deprec.

Description	Acq. Date	Basis	Life	Method	Deduction
OFFICE CHAIR - FRED	05/04/00	588.	7 yr	SL	28.
CHAIR - CHRIS LEWIS	05/31/00	504.	7 yr	SL	30.
MAP - CHRIS LEWIS OFFICE	09/10/00	68.	7 yr	SL	7.
FILE CABINET - BLK 2 DR	10/17/00	216.	7 yr	SL	26.
MAHAOGANY DESK, CREDENSA,	08/26/00	1,975.	7 yr	SL	188.
EXECUTIVE CHAIR - FLA	09/07/00	350.	7 yr	SL	33.
EXECUTIVE CHAIR - FLA	09/07/00	297.	7 yr	SL	28.
FILE CABINET -FLA	09/07/00	86.	7 yr	SL	8.
OAK DESK - FLA	09/01/00	212.	7 yr	SL	20.
BLACK LEATHE CHAIR	09/01/00	85.	7 yr	SL	8.
OAK FILE CABINET - FLA	09/06/00	106.	7 yr	SL	10.
PASS THROUGH OFFICE IMPRO	09/11/00	245.	39 yr	SL	5.
WINDOW TREATMENTS & IMPRO	10/18/00	273.	7 yr	SL	33.
SIGN 2X6 ID	10/13/00	329.	7 yr	SL	35.
OFFICE TABLE	11/15/00	186.	7 yr	SL	22.
GRAPHICS, PHOTO COLLEGE,	09/01/00	11,137.	7 yr	SL	1,061.
LARGE MAP	09/01/00	109.	7 yr	SL	10.
DISPLAY ALPHA 330 C INDOO	10/01/00	1,650.	7 yr	SL	177.
MOUNT & FRAME MAP	10/02/00	750.	7 yr	SL	80.
GLOBE & LOGO	10/01/00	1,629.	7 yr	SL	175.
EXECUTIVE CHAIR	02/07/01	612.	7 yr	SL	87.
EXECUTIVE CHAIR-MARK	02/06/01	610.	7 yr	SL	87.
2 PROJECTORS	01/31/02	4,350.	5 yr	SL	73.
CONTAINERS	04/16/02	1,740.	5 yr	SL	116.
CONTAINERS	04/30/02	1,740.	5 yr	SL	116.
DESK - FRED	02/28/02	530.	7 yr	SL	76.
CHAIR - FRED	03/31/02	450.	7 yr	SL	64.
FILE CABINETS	06/30/02	910.	7 yr	SL	130.
1 DESK CHAIR 2 VISITOR CH	11/15/02	1,942.	7 yr	SL	277.
4 CUBICLE WORKSTATIONS	11/15/02	9,765.	7 yr	SL	1,395.
NCAL COMPUTER BOX EVE	10/18/02	787.	5 yr	SL	131.
COMPUTER BOX MARIA & AMPA	10/18/02	1,574.	5 yr	SL	262.
JON GRANT COMPUTER	10/31/02	1,730.	5 yr	SL	288.
LATERAL FILES 24 X 36	01/20/03	514.	7 yr	SL	73.
LATERAL FILE 24 X 36	01/20/03	514.	7 yr	SL	73.
U SHAPE WORKSTATION-CHERR	10/30/03	1,634.	7 yr	SL	233.
RIGHT RETURN DESK-CHERRY	10/30/03	860.	7 yr	SL	123.
24X36 LATERAL FILES	10/30/03	514.	7 yr	SL	73.
24X36 LATERAL FILE	10/30/03	514.	7 yr	SL	73.
COMPUTER-AMPARO	02/03/03	817.	5 yr	SL	163.
TOSHIBA LAPTOP-C LEWIS	02/24/03	1,353.	5 yr	SL	271.
COMPUTER & MONITOR- RILEY	04/04/03	1,351.	5 yr	SL	270.
COMPUTER - A HARRIS	04/18/03	940.	5 yr	SL	188.
COMPUTER - D OSBORNE	05/08/03	940.	5 yr	SL	188.
COMPUTER - CHRIS LEWIS	05/27/03	889.	5 yr	SL	178.
VIDEO CAMERA	04/15/03	1,454.	5 yr	SL	291.
COMPUTER- CHINA	05/23/03	994.	5 yr	SL	199.
COMPUTER - CHINA	05/23/03	994.	5 yr	SL	199.
COMPUTER - CHINA	05/23/03	994.	5 yr	SL	199.
LAPTOP COMPUTER-GERARD	07/18/03	2,073.	5 yr	SL	415.

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Form 4562 - Supporting Schedules

Period Ended 12/31/07 - Federal ID #: 94-3353881

Part II, Line 16 - ACRS/Other Deprec.

[illegible]

WHEELCHAIR FOUNDATION

Form 4562 - Supporting Schedules

Form 4562 - Supporting Schedules
Period Ended 12/31/07 - Federal ID #: 94-3353881

Description	Acq. Date	Basis	Life	Method	Deduction
Part II, Line 16 - ACRS/Other Deprec.					
50" SAMSUNG PLASMA TV	12/02/04	3,800.	5 yr	SL	760.
63" SAMSUNG PLASMA TV	12/02/04	18,000.	5 yr	SL	3,600.
DALITE 87" X 116" SCREEN	12/02/04	933.	7 yr	SL	133.
PANASONIC PROJECTOR W/REM	12/02/04	3,389.	7 yr	SL	484.
GALLERY MAP MURAL	12/02/04	1,305.	7 yr	SL	186.
AFRICAN ARTIFACTS	12/02/04	556.	7 yr	SL	79.
BOLIVIAN OUTFIT DISPLAY	12/02/04	75.	7 yr	SL	11.
DONOR WALL W/PLAQUES	12/02/04	36,710.	39 yr	SL	941.
GALLERY DISPLAY CABINET	12/02/04	11,750.	7 yr	SL	1,679.
GALLERY DISPLAY CABINET	12/02/04	11,750.	7 yr	SL	1,679.
GALLERY CARPET	12/02/04	6,265.	7 yr	SL	895.
ALARM SYSTEM	12/02/04	130.	7 yr	SL	19.
CONSOLE LIGHTING SYSTEM	12/02/04	8,953.	7 yr	SL	1,279.
TELEVISION STANDS	12/02/04	4,800.	7 yr	SL	686.
BOARDROOM FURNITURE	12/04/04	3,498.	7 yr	SL	500.
IBM X SERIES 235 SERVER	01/31/04	9,705.	5 yr	SL	1,941.
IBM X SERIES 235 SERVER	01/31/04	9,705.	5 yr	SL	1,941.
DELL LAPTOP W/ PRINTER	03/31/04	1,477.	5 yr	SL	295.
DELL COMPUTER & MONITOR	06/30/04	1,668.	5 yr	SL	334.
NCAL COMPUTER ANNEX	06/30/04	1,176.	5 yr	SL	235.
FLAT LCT MONITOR 19"	06/30/04	649.	5 yr	SL	130.
SONY LAPTOP COMPUTER	07/31/04	2,440.	5 yr	SL	488.
NCAL COMPUTER-VOLUNTEER	11/30/04	417.	5 yr	SL	83.
NCAL COMPUTER-VOLUNTEER	11/30/04	417.	5 yr	SL	83.
NCAL COMPUTER-VOLUNTEER	11/30/04	794.	5 yr	SL	159.
NCAL COMPUTER-VOLUNTEER	11/30/04	996.	7 yr	SL	142.
BOX FOR SCREEN-CONF ROOM	05/31/04	1,525.	5 yr	SL	305.
SONY LAPTOP	11/30/04	762.	5 yr	SL	152.
DESKTOP COMPUTER	11/30/04	1,000.	5 yr	SL	200.
10 - SAMSUNG DVD/VCRS	01/01/04	1,019.	5 yr	SL	204.
DELL4700 DESKTOP COMPUTER	10/31/04	1,019.	5 yr	SL	204.
DELL4700 DESKTOP COMPUTER	10/31/04	1,019.	5 yr	SL	204.
DELL4700 DESKTOP COMPUTER	10/31/04	1,019.	5 yr	SL	204.
DELL4700 DESKTOP COMPUTER	10/31/04	1,019.	5 yr	SL	204.
DELL4700 DESKTOP COMPUTER	10/31/04	1,019.	5 yr	SL	204.
DELL4700 DESKTOP COMPUTER	10/31/04	1,019.	5 yr	SL	204.
DELL4700 DESKTOP COMPUTER	10/31/04	1,019.	5 yr	SL	204.
DELL4700 DESKTOP COMPUTER	10/31/04	1,019.	5 yr	SL	204.
DELL4700 DESKTCP COMPUTER	10/31/04	1,019.	5 yr	SL	204.
DELL670 DESKTOP COMPUTER	10/31/04	2,721.	5 yr	SL	544.
DELL670 DESKTOP COMPUTER	10/31/04	2,721.	5 yr	SL	544.
WENHAO6800 SCANNER	10/31/04	363.	5 yr	SL	73.
LASERJET PRINTER	10/31/04	363.	5 yr	SL	73.
ANSYS-LS-DYNA SOFTWARE	10/31/04	12,080.	3 yr	SL	3,356.
LEGEND A8000X DESKTOP	10/31/04	852.	5 yr	SL	171.
LEGEND A8000X DESKTOP	10/31/04	852.	5 yr	SL	171.
PANASONIC ALL IN ONE FAX	10/31/04	580.	5 yr	SL	116.
DIGITAL CAMERA	10/31/04	617.	5 yr	SL	123.
SONY NOTEBOOK	10/31/04	1,923.	5 yr	SL	385.

WHEELCHAIR FOUNDATION

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Form 4562 - Supporting Schedules

Period Ended 12/31/07 - Federal ID #: 94-3353881

Part II, Line 16 - ACRS/Other Deprec.

Description	Acq. Date	Basis	Life	Method	Deduction
NATIONAL STANDARD CATALOG	10/31/04	290.	5 yr	SL	58.
DECORATIONS & FURNITURE	10/31/04	1,705.	7 yr	SL	244.
4 18x24 COLOR PHOTO PRINT	11/22/04	174.	7 yr	SL	25.
FRAMED COLOR PHOTO PRINTS	11/24/04	1,059.	7 yr	SL	151.
PHONE SYSTEM	06/30/05	19,782.	7 yr	SL	2,826.
NIKON DTOS CAOMER & LENS	07/31/05	1,340.	7 yr	SL	191.
STORAGE RACKS - 2	10/17/05	414.	7 yr	SL	59.
STORAGE RACKS - 3	10/17/05	316.	7 yr	SL	45.
PHOTOS - DONOR WALL	01/31/05	1,623.	7 yr	SL	232.
NAME PLATES - DONOR WALL	01/31/05	336.	7 yr	SL	48.
BUSH/CHENEY THANK YOU	05/31/05	392.	7 yr	SL	56.
HP COLOR LASER JET 4650	07/31/05	1,985.	5 yr	SL	397.
NEW OFFICES - WALLS	04/30/05	24,200.	39 yr	SL	621.
NEW OFFICES - CARPET	06/30/05	11,200.	7 yr	SL	1,600.
NEW OFFICES - ELECTRICAL	06/30/05	35,820.	39 yr	SL	918.
TWO FRAMES	11/26/05	211.	7 yr	SL	30.
RECOGNITION PANEL	05/31/06	3,276.	7 yr	SL	468.
LAPTOP COMPUTER - JEFF B	05/31/06	1,344.	5 yr	SL	269.
NO CAL COMPUTER-JB OFFICE	11/30/06	1,095.	5 yr	SL	219.
LAPTOP - CHARLI	07/01/06	1,515.	5 yr	SL	303.
WINE CABINET DISPLAY CASE	03/31/06	568.	7 yr	SL	81.
WINE CABINET DISPLAY CASE	03/31/06	568.	7 yr	SL	81.
WINE CABINET DISPLAY CASE	03/31/06	568.	7 yr	SL	81.
WINE CABINET DISPLAY CASE	03/31/06	568.	7 yr	SL	81.
WINE CABINET DISPLAY CASE	03/31/06	568.	7 yr	SL	81.
WINE CABINET DISPLAY CASE	03/31/06	568.	7 yr	SL	81.
WINE CABINET DISPLAY CASE	03/31/06	568.	7 yr	SL	81.
CDVD DUPLIVATOR	04/30/06	1,100.	5 yr	SL	220.
DELL E520 COMPUTER	03/22/07	1,740.	5 yr	SL	261.
DESKTOP FOR WEBMASTER	10/11/07	421.	5 yr	SL	21.
LAPTOP	10/19/07	1,100.	5 yr	SL	37.
HP LAPTOP- JEFF B	05/31/07	1,308.	5 yr	SL	153.
STATUE - MR BEHRING	05/01/07	20,000.	7 yr	SL	1,905.
Total		530,955.			63,189.

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

► Attach to your tax return. ► See separate instructions.

OMB No. 1545-0184

2007

Attachment
Sequence No. 27Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

WHEELCHAIR FOUNDATION

Identifying number

94-3353881

- 1 Enter the gross proceeds from sales or exchanges reported to you for 2007 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft – Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss). Subtract (f) from the sum of (d) and (e)
	PASS THROUGH OFFICE IMPRO	09/11/00	09/30/07		44.	245.	-201.
	TOSHIBA LAPTOP-EVA/VLADIM	10/25/03	12/31/07		2,102.	2,522.	-420.
3	Gain, if any, from Form 4684, line 39.						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37.						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824.						5
6	Gain, if any, from line 32, from other than casualty or theft.						6
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						7
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
8	Nonrecaptured net section 1231 losses from prior years (see instructions).						8
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions).						9

Part II Ordinary Gains and Losses (see instructions)

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						
11	Loss, if any, from line 7.						11
12	Gain, if any, from line 7 or amount from line 8, if applicable.						12
13	Gain, if any, from line 31.						13
14	Net gain or (loss) from Form 4684, lines 31 and 38a.						14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36.						15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						16
17	Combine lines 10 through 16.						17
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from 'Form 4797, line 18a.' See instructions.						18a
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14.						18b

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2007)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21.	23			
24	Total gain. Subtract line 23 from line 20	24			
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instrs.)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e.	26c			
d	Additional depreciation after 1969 & before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instrs)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time. You must file original and one copy.

Type or print	Name of Exempt Organization	Employer identification number	
	GLOBAL HEALTH AND EDUCATION FOUNDATION FORMERLY WHEELCHAIR FOUNDATION		94-3353881
	Number, street, and room or suite number. If a P.O. box, see instructions.		For IRS use only
File by the extended due date for filing the return. See instructions.	3820 BLACKHAWK ROAD		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	DANVILLE, CA 94506		

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

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

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

- The books are in care of GLOBAL HEALTH AND EDUCATION FD
Telephone No. 877-378-3839 FAX No. 925-736-9819
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 11/15, 2008.
- 5 For calendar year 2007, or other tax year beginning , 20 , and ending , 20 .
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME IN ORDER TO FULLY COLLECT AND ASSEMBLE ALL OF THE NECESSARY INFORMATION AND DOCUMENTS SO THAT A COMPLETE AND ACCURATE RETURN MAY BE FILED.

- | | |
|---|------------------|
| 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 8a \$ |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. | 8b \$ |
| c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instrs. | 8c \$ <u>-0-</u> |

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature [Signature] Title CPA Date 8/14/08**Notice to Applicant. (To be Completed by the IRS)**

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

Director By Date

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

Type or print	Name
	ELLIOT D. STEIN, CPA
	Number and street (include suite, room, or apartment number) or a P.O. box number
	2131 HOLLYWOOD BLVD., #505
	City or town, province or state, and country (including postal or ZIP code)
	HOLLYWOOD, FL 33020

Form **8868**

(Rev April 2007)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1769

► File a separate application for each return.

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

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

Section 501(c) corporations required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only. ☐

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c) corporations required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization	Employer identification number
	GLOBAL HEALTH AND EDUCATION FOUNDATION FORMERLY WHEELCHAIR FOUNDATION	94-3353881
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	3820 BLACKHAWK ROAD	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	DANVILLE, CA 94506	

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

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

- The books are in the care of ► GLOBAL HEALTH AND EDUCATION FD

Telephone No. ► 877-378-3839 FAX No. ► 925-736-9819

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

- 1 I request an automatic 3-month (6 months for a section 501(c) corporation required to file Form 990-T) extension of time until 8/15, 20 08, to file the exempt organization return for the organization named above.
- The extension is for the organization's return for:

- ☒ calendar year 20 07 or
- ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev 4-2007)

Applicable Insurance Contracts Information Return

OMB No. 1545-2083

(For tax-exempt organizations and government entities under section 6050V)

Part I Identifying Information. See instructions for the required filing date.

1 Structured transaction date (MM/DD/YYYY) 11 / 15 / 2007	2 Structured transaction identifier (STI) STI 3891	3 <input checked="" type="checkbox"/> Initial <input type="checkbox"/> Corrected <input type="checkbox"/> Updated
4a Name of applicable exempt organization WHEELCHAIR FOUNDATION		4b Employer identification number 94-3353881
4c Number and street (or P.O. box if mail is not delivered to street address) 3820 BLACKHAWK DRIVE		
4d City or town, state or country, and ZIP + 4 DANVILLE, CA 94506-4817		
4e Website address ► WWW.WHEELCHAIRFOUNDATION.ORG		
4f State in which organized (or country, if foreign) CA		
5 Organization's role in the structured transaction (check all that apply): <input type="checkbox"/> Contract owner <input checked="" type="checkbox"/> Contract beneficiary <input type="checkbox"/> Provide insurable interest <input type="checkbox"/> Other (specify) ►		
6 Check the appropriate box identifying your type of organization: <input checked="" type="checkbox"/> Religious, charitable, scientific, literary, educational, amateur sports, or similar organization <input type="checkbox"/> Governmental organization <input type="checkbox"/> Fraternal society operating on a lodge system <input type="checkbox"/> Indian tribal government <input type="checkbox"/> Veterans' organization <input type="checkbox"/> Cemetery company <input type="checkbox"/> Employee stock ownership plan		
7 Enter amounts received or expected to be received by your organization under the structured transaction:		
a Amounts received as of the filing date of this Form 8921.		7a 0.00
b Amounts expected to be received in the future.		7b 2,000,000

Part II Parties to the Structured Transaction

Attach additional sheets, if necessary	A	B	C
8a Name of party	LARRY WINSTEN	WHEELCHAIR FOUNDATI	
8b Party's social security or employer identification number	471-32-3891	94-3353881	
8c Address of party	671 BLUE SPRUCE DRIVE DANVILLE, CA 94506	3820 BLACKHAWK ROAD DANVILLE, CA 94506	
8d Party's role in the structured transaction	<input type="checkbox"/> Creditor <input type="checkbox"/> Investor <input checked="" type="checkbox"/> Broker/advisor <input checked="" type="checkbox"/> Contract owner <input type="checkbox"/> Contract beneficiary <input type="checkbox"/> Other ►	<input type="checkbox"/> Creditor <input type="checkbox"/> Investor <input type="checkbox"/> Broker/advisor <input type="checkbox"/> Contract owner <input checked="" type="checkbox"/> Contract beneficiary <input type="checkbox"/> Other ►	<input type="checkbox"/> Creditor <input type="checkbox"/> Investor <input type="checkbox"/> Broker/advisor <input type="checkbox"/> Contract owner <input type="checkbox"/> Contract beneficiary <input type="checkbox"/> Other ►
8e Type of party	<input checked="" type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Government <input type="checkbox"/> Other ►	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Government <input checked="" type="checkbox"/> Other ► CHARITABLE	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Government <input type="checkbox"/> Other ►
8f Check box if foreign	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8g Check box if an applicable exempt organization	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8h If a trust, partnership, or corporation, enter the number of beneficiaries, partners, members or stockholders	WINSTEN TRUST	WHEELCHAIR FOUNDATI	
8i Total amounts paid or to be paid by the party under the structured transaction	\$3,000,000	\$2,000,000	
8j Total amounts received by the party under the structured transaction as of the filing date	0.00	0.00	
8k Total amounts to be received by the party under the structured transaction in the future	\$3,000,000	\$2,040,000	
8l Check box if a portion or all of the amounts reported on line 8j or line 8k is to be paid from death, endowment, or annuity benefits.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part III Applicable Insurance Contract Forms

	A	B
Attach additional sheets, if necessary	3838	3838
9 Contract form identifier	AXA EQUITABLE	AXA EQUITABLE
10a Insurer's name		
10b Insurer's employer identification number (EIN)		
10c State in which insurer is organized (or country, if foreign)	NEW YORK	NEW YORK
11 Applicable insurance contract type	<input checked="" type="checkbox"/> Life insurance <input type="checkbox"/> Deferred annuity <input type="checkbox"/> Immediate annuity	<input checked="" type="checkbox"/> Life insurance <input type="checkbox"/> Deferred annuity <input type="checkbox"/> Immediate annuity
12a Earliest date on which an applicable insurance contract was issued	/ /	/ /
12b Latest date on which an applicable insurance contract was issued	/ /	/ /
12c Number of policies issued	1	1
12d Check if contract is group insurance	<input type="checkbox"/>	<input type="checkbox"/>
13a Premium structure	<input type="checkbox"/> Fixed in contract <input checked="" type="checkbox"/> Life of insured <input type="checkbox"/> _____ years <input type="checkbox"/> Discretionary	<input type="checkbox"/> Fixed in contract <input checked="" type="checkbox"/> Life of insured <input type="checkbox"/> _____ years <input type="checkbox"/> Discretionary
13b Aggregate premiums: first year	\$177,900	0.00
13c Aggregate premiums: remaining years	\$2,300,000	0.00
14a Aggregate value of death or endowment benefits at issue date	\$3,000,000	\$2,000,000
14b Range of contract death or endowment benefits: smallest/largest	\$3,000,000 / 3,000,000	\$2,000,000 / 2,000,000
15a Type of immediate annuity payments (see instructions)	<input type="checkbox"/> Fixed or <input type="checkbox"/> Variable <input type="checkbox"/> Inflation-indexed	<input type="checkbox"/> Fixed or <input type="checkbox"/> Variable <input type="checkbox"/> Inflation-indexed
15b Aggregate monthly annuity payments at issue		
15c Range of contract monthly annuity payments: smallest/largest	/	/
16a Aggregate amount of policy loans	\$177,900	0.00
16b Aggregate amount of other contract distributions	0.00	0.00
17 Investment options (check all that apply)	<input checked="" type="checkbox"/> No option <input type="checkbox"/> Guaranteed interest <input type="checkbox"/> Bond or equity funds <input type="checkbox"/> Other ▶	<input checked="" type="checkbox"/> No option <input type="checkbox"/> Guaranteed interest <input type="checkbox"/> Bond or equity funds <input type="checkbox"/> Other ▶
18a Number of insureds: males/females	1 / 0	0 / 0
18b Average age of insureds	74	
18c Age range at issue: youngest/oldest	74 / 74	/
19a Number of insureds that are donors to your organization	1	0
19b Donations received from insureds in most recently completed calendar year	\$1,000	0.00

20 Attach a description of the structured transaction for which this Form 8921 is being filed. See instructions.

21 Attach copies of related documents, including representative copies of applicable insurance contracts issued as part of the structured transaction for which this Form 8921 is being filed. (Identify such contracts with the contract form identifiers reported in line 9.) Also include any contracts governing the obligations of persons described in lines 8a through 8f and any agreements covering the relationship of your organization to such persons. Include promotional materials (including financial projections) provided to your organization, to your donors, or to other persons who have directly or indirectly held an interest in the applicable insurance contracts.

Part IV Signature

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.

Please
Sign
Here

Signature of authorized person

Larry Winston

Type or print name

Date

11/07/07

(925) 803-8870

Telephone number

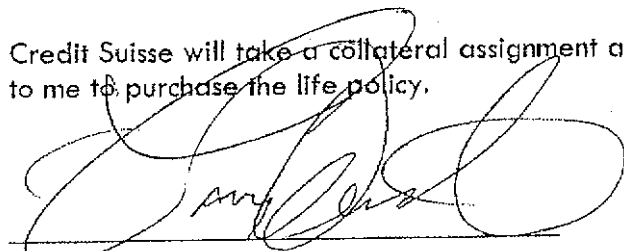
Title

Description of the structured transaction for which this Form 8921 is being filed:

As the Insured, I have agreed to purchase a life insurance policy with a face amount of \$5M of which I have agreed to make the Wheelchair Foundation a \$2M beneficiary. I have also agreed to make a cash donation of \$40K to the Wheelchair Foundation in the calendar year 2007.

I am borrowing the premiums to pay for the insurance policy applied for through AXA Insurance from Credit Suisse.

Credit Suisse will take a collateral assignment against the policy, as their interest appears, for funds lent to me to purchase the life policy.

A handwritten signature in black ink, appearing to read 'Larry Winsten', is written over a horizontal line.

Larry Winsten

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FEDERAL STATEMENTS

PAGE 1

GLOBAL HEALTH AND EDUCATION FOUNDATION
FORMERLY WHEELCHAIR FOUNDATION

CLIENT 5

94-3353881

STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALESPUBLICLY TRADED SECURITIESGROSS SALES PRICE: 1,052,654.
COST OR OTHER BASIS: 1,052,036.TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES \$ 618.OTHER ASSETS

DESCRIPTION: PASS THROUGH OFFICE IMPROVEMENTS
 DATE ACQUIRED: 9/11/2000
 HOW ACQUIRED: PURCHASE
 DATE SOLD: 9/30/2007
 TO WHOM SOLD:
 GROSS SALES PRICE: 0.
 COST OR OTHER BASIS: 245.
 BASIS METHOD: COST
 DEPRECIATION: 44.

GAIN (LOSS) -201.

DESCRIPTION: TOSHIBA LAPTOP
 DATE ACQUIRED: 10/25/2003
 HOW ACQUIRED: PURCHASE
 DATE SOLD: 12/31/2007
 TO WHOM SOLD:
 GROSS SALES PRICE: 0.
 COST OR OTHER BASIS: 2,522.
 BASIS METHOD: COST
 DEPRECIATION: 2,102.

GAIN (LOSS) -420.

TOTAL GAIN (LOSS) OTHER ASSETS \$ -621.TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ -3.STATEMENT 2
FORM 990, PART I, LINE 9
NET INCOME (LOSS) FROM SPECIAL EVENTS

SPECIAL EVENTS	GROSS RECEIPTS	LESS CONTRI- BUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME (LOSS)
SID HENDRICKS EVENT	130,500.	123,500.	7,000.	109,692.	-102,692.
CHINA TRIP	113,000.	113,000.	0.	29,506.	-29,506.
TRUMP 07	103,192.	51,125.	52,067.	44,370.	7,697.
BRENTWOOD GOLF TOURNAMENT	465,754.	165,684.	300,070.	283,532.	16,538.
TOTAL	\$ 812,446.	\$ 453,309.	\$ 359,137.	\$ 467,100.	\$ -107,963.

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FEDERAL STATEMENTS

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CLIENT 5

GLOBAL HEALTH AND EDUCATION FOUNDATION
FORMERLY WHEELCHAIR FOUNDATION

94-3353881

STATEMENT 3
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

GLOBAL HEATH & EDUC FOUND ORGANIZATIONAL COSTS WRITE OFF.....	\$	-48,513.
GLOBAL HEATH & EDUC FOUND ASSETS & LIAB MERGED INTO GLOBAL H.....		44,765.
WATER LEADERS FOUNDATION ASSETS & LIAB MERGED INTO GLOBAL HE.....		-248,707.
WATER LEADERS FOUNDATION ORG COSTS & START UP WRITE OFF.....		-69,823.
TOTAL	\$	<u>-322,278.</u>

STATEMENT 4
FORM 990, PART II, LINE 23
SPECIFIC ASSISTANCE TO INDIVIDUALS

WHEELCHAIR COSTS & DELIVERY.....	\$	7,125,110.
TOTAL	\$	<u>7,125,110.</u>

STATEMENT 5
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES	4,001.		4,001.	
COMPUTER CONSULTING & EXPENSES	14,413.	7,207.	3,603.	3,603.
DATA PROCESSING FEES	4,843.	52.	4,784.	7.
DONATIONS - NONAFFILIATES	143,590.		143,590.	
DONATIONS TO AFFILIATES	216,956.	102,162.	10,580.	104,214.
DUES AND SUBSCRIPTIONS	4,185.		4,185.	
EDUCATIONAL MATERIALS	174,866.	131,352.		43,514.
INSURANCE	34,070.	23,837.	7,253.	2,980.
MANAGEMENT FEE BLACKHAWK SVCS	276,988.	129,505.	147,483.	
MEETING EXPENSE	18,408.		18,408.	
MERCHANT FEES	17,168.		17,168.	
MILEAGE	13,660.		13,660.	
OUTSIDE SERVICES	268,090.	181,695.	63,112.	23,283.
PENSION FEES	9,632.		9,632.	
PUBLIC AWARENESS	57,019.			57,019.
REPAIR/MAINT-OFFICE	420.		420.	
SEMINARS	859.		859.	
STORAGE	4,424.		4,424.	
TAXES, LICENCES, AND FILING FE	5,766.		5,766.	
UTILITIES	521.		521.	
WEBSITE FEE & MAINTENANCE	60.		60.	
TOTAL	<u>\$ 1,269,939.</u>	<u>\$ 575,810.</u>	<u>\$ 459,509.</u>	<u>\$ 234,620.</u>

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FEDERAL STATEMENTS

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GLOBAL HEALTH AND EDUCATION FOUNDATION
FORMERLY WHEELCHAIR FOUNDATION

94-3353881

STATEMENT 6
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE FOUNDATION IS DEDICATED TO PROVIDE WHEELCHAIRS TO NEEDY PEOPLE THROUGHOUT THE WORLD, AND TO CARRY ON OTHER CHARITABLE AND EDUCATIONAL ACTIVITIES.

STATEMENT 7
FORM 990, PART IV, LINE 54A
INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>CORPORATE STOCKS</u>	<u>VALUATION METHOD</u>	<u>AMOUNT</u>
DONATED PUBLICLY HELD SECURITIES	COST	\$ 28,638.
	TOTAL	\$ 28,638.
	PUBLICLY TRADED SECURITIES	\$ 4,879,089.

STATEMENT 8
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

<u>CATEGORY</u>	<u>BASIS</u>	<u>ACCUM. DEPREC.</u>	<u>BOOK VALUE</u>
FURNITURE AND FIXTURES	\$ 43,409.	\$ 30,757.	\$ 12,652.
MACHINERY AND EQUIPMENT	261,840.	216,007.	45,833.
MISCELLANEOUS	378,345.	133,214.	245,131.
TOTAL	\$ 683,594.	\$ 379,978.	\$ 303,616.

STATEMENT 9
FORM 990, PART IV, LINE 58
OTHER ASSETS

MUSEUM QUALITY PRESERVED ANIMAL COLLECTI.....	\$ 1.
RENT DEPOSIT.....	19,786.
W/C DEPOSIT.....	1,193.
TOTAL	\$ 20,980.

STATEMENT 10
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

DUE TO AFFILIATED COMPANY.....	\$ 10,679.
TOTAL	\$ 10,679.

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FEDERAL STATEMENTS

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CLIENT 5

GLOBAL HEALTH AND EDUCATION FOUNDATION
FORMERLY WHEELCHAIR FOUNDATION

94-3353881

STATEMENT 11
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

MERCHANT FEES IN OTHER INC RELASSED.....	\$	-17,168.
RECLASS INTEREST EXP FROM INTEREST INC.....		-148.
RECLASS TELEPHONE CREDIT TO TELEPHONE EXP.....		2,258.
TOTAL	\$	<u>-15,058.</u>

STATEMENT 12
FORM 990, PART IV-A, LINE D(2)
OTHER AMOUNTS

ACCRUED SPECIAL EVENT EXPENSE.....	\$	-57,054.
ADJUST STOCK CONTRIB TO FMV.....		-725.
DIVIDEND INC FROM MERRIL LYNCH NOT RECOR.....		2,391.
LOSS ON STOCK NOT RECORDED.....		-472.
TOTAL	\$	<u>-55,860.</u>

STATEMENT 13
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTS

RECLASS INTEREST EXP FROM INT INCOME.....	\$	-148.
RECLASS MERCHANT FEES TO EXP.....		-17,168.
RECLASS TELEPHONE CREDIT TO TELEPHONE EX.....		2,258.
TOTAL	\$	<u>-15,058.</u>

STATEMENT 14
FORM 990, PART IV-B, LINE D(2)
OTHER AMOUNTS

ADJUST INSURANCE EXP TO PREPAID.....	\$	-8,725.
ADJUST WORK COMP EXP TO DEPOSIT.....		359.
LEGAL FEES & DEPREC ADJUST FROM FUND BAL.....		37,246.
RECLASS PR YR END ADJ TO FUND BAL.....		2,985.
RECORD ANNUAL FEE - MERRILL LYNCH.....		150.
RECORD FOREIGN TAX W/H.....		2.
TOTAL	\$	<u>32,017.</u>

STATEMENT 15
FORM 990, PART V-A, LINE 75B
COMPENSATION PAID TO RELATED INDIVIDUALS

NAME AND RELATIONSHIP

SEE ATTACHED SCHEDULE

2007

FEDERAL STATEMENTS

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GLOBAL HEALTH AND EDUCATION FOUNDATION
FORMERLY WHEELCHAIR FOUNDATION

94-3353881

CLIENT 5

STATEMENT 16
FORM 990, PART V-A, LINE 75C
INDIVIDUALS COMPENSATION BY RELATED ORGANIZATIONS

SEE ATTACHED SCHEDULE

RELATED ORGANIZATION:	SEE ATTACHED SCHEDULE
FEIN:	
RELATIONSHIP EXPLANATION:	
COMPENSATION PAID:	\$ 0.
BENEFIT PLAN CONTRIBUTIONS:	\$ 0.
EXPENSE ACCOUNT:	\$ 0.
COMPENSATION ARRANGEMENT:	

STATEMENT 17
FORM 990, PART VI, LINE 80B
RELATED ORGANIZATIONS

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
ACTQUA CORP		X
BEHRING HOFMANN EDUCATIONAL INSTITUTE	X	
BLACKHAWK SERVICES COMPANY		X
GLOBAL HEALTH & EDUCATION FTDN - MERGED 2007	X	
THE BEHRING FOUNDATION	X	
WATER LEADERS FOUNDATION - MERGED 2007	X	

STATEMENT 18
FORM 990, PART VI, LINE 90A
LIST OF STATES WHICH THIS RETURN IS FILED

AL AK CA CT DC FL GA IL KS ME MA MD MI MN MS MO NH ND NV NJ NM NY NC OH OR PA SC
VA WA WI

STATEMENT 19
FORM 990, PART XI, LINE 106
TRANSFERS TO CONTROLLED ENTITY

CONTROLLED ENTITY NAME AND ADDRESS	FEDERAL EIN	DESCRIPTION OF TRANSFER	AMOUNT OF TRANSFER
BLACKHAWK SERVICES INC 3820 BLACKHAWK ROAD DANVILLE, CA		PAYMENT FOR MANAGEMENT, PERSONNEL AND OTHER SERVICES. <i>Rent</i>	276,988. 120,000
TOTAL \$			<u>396,988.</u>

STATEMENT 20
SCHEDULE A, PART I
COMPENSATION OF FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE & AVERAGE HOURS WORKED	COMPEN- SATION	CONTRIBUT. EBP & DC	EXPENSE ACCOUNT
EVA BROOK 2335 10TH STREET BERKELEY, CA 94710	LATIN AMER-PROG 40.00	73,930.	0.	0.
CHRISTOPHER LEWIS 2510 LAS POSAS RD #G-106 CAMARILLO, CA 93010	EDUCATION PROGR 40.00	150,027.	0.	0.
JOEL HODGE 4150 GILBERT STREET OAKLAND, CA 94611	PROG DIRECTOR 40.00	83,895.	0.	0.
JEFFREY BEHRING PO BOX 1564 DANVILLE, CA 94506	SPECIAL EVENTS 40.00	80,000.	0.	0.
DAVID COYLE 8060 MOUNTAIN VIEW ROAD #D PLEASANTON, CA 94588	DEVELOPM'T & MKT 40.00	73,643.	0.	0.
TOTAL		\$ 461,495.	\$ 0.	\$ 0.

STATEMENT 21
SCH A, PART II-A
PROFESSIONAL SERVICES CONTRACTOR COMPENSATION EXPLANATION

Jack Drury & Associates
PROFESSIONAL FUNDRAISER AND EDUCATOR FOR THE MISSION OF THE FOUNDATION IN THE STATE OF FLORIDA. HE ALSO ASSISTS WITH DISTRIBUTIONS OF WHEELCHAIRS ON EAST COAST ONLY.

BIG PICTURE VIDEO

VIDEO TAPING OF RECIPIENTS OF WHEELCHAIRS AND OTHER EVENTS PROMOTING THE MISSION OF THE FOUNDATION.

ELLIOT D STEIN, CPA

PROVIDES ACCOUNTING AND TAX SERVICES.

ASSISTS AND HANDLES ROTARIAN DONATIONS DEPOSITED INTO THE BORAL BANK.
LINDA GRANT

ARMANINO MCKENNA LLP

PROVIDES ACCOUNTING AND AUDITING SERVICES FOR THE FOUNDATION.

STATEMENT 22
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

DURING 2007, THE FOUNDATION PAID TO AFFILIATED COMPANIES OF THE FOUNDER AND CURRENT CHAIRMAN, KENNETH E BEHRING, \$396,988 FOR PAYROLL, INSURANCE, RENT, OVERHEAD, AND MANAGEMENT FEES.

DURING 2007, THE FOUNDER AND CHAIRMAN, KENNETH E BEHRING, CONTRIBUTED AIR TRAVEL TO THE FOUNDATION IN THE AMOUNT OF \$2,027,900.

DURING 2007, THE VARIOUS FAMILY MEMBERS OF THE FOUNDER AND CURRENT CHAIRMAN, KENNETH E BEHRING, CONTRIBUTED CASH OF \$3,128.

DURING 2007, DAVID E BEHRING, PRESIDENT AND DIRECTOR OF THE FOUNDATION, WHO IS ALSO THE SON OF THE FOUNDER AND CURRENT CHAIRMAN, RECEIVED \$200,028 IN WAGES AND REIMBURSED TRAVEL EXPENSES OF \$41,151.

DURING 2007, JEFFREY BEHRING, SPECIAL EVENTS DIRECTOR FOR THE FOUNDATION, WHO IS ALSO THE SON OF THE FOUNDER AND CURRENT CHAIRMAN, RECEIVED \$80,000 IN WAGES.

DURING 2007, THOMAS BEHRING, THE TRANSPORTATION MANGER FOR THE FOUNDATION, WHO IS ALSO THE SON OF THE FOUNDER AND CURRENT CHAIRMAN, RECEIVED \$50,028 IN WAGES.

IN 2004, 2005, AND 2006, THE FOUNDER AND CURRENT CHAIRMAN, KENNETH E BEHRING, CONTRIBUTED A COLLECTION OF PRESERVED ANIMAL TROPHIES TO THE FOUNDATION. THE FAIR MARKET VALUE HAS NOT BEEN DETERMINED; AS SUCH, THE COLLECTIONS WERE LISTED FOR THESE CONTRIBUTIONS AS \$1.

IN 2007, THE FOUNDATION WAS DONATED SPACE USAGE FOR A SPECIAL EVENT FUNDRAISING TOTALING \$4,788 FROM THE BEHRING HOFMANN EDUCATIONAL INSTITUTE, WHICH IS A 501(C)3 ORGANIZATION AND WHOSE CHAIRMAN OF THE BOARD IS ALSO KENNETH E BEHRING.

DURING 2007, THE FOUNDATION RENTED OFFICE AND MUSEUM SPACE ON A MONTH TO MONTH BASIS FROM THE BEHRING HOFMANN EDUCATIONAL INSTITUTE, WHICH IS A 501(C)3 ORGANIZATION AND WHOSE CHAIRMAN OF THE BOARD IS ALSO KENNETH E BEHRING. THE RENT FOR THESE FACILITIES WAS \$300,000.

DURING 2007, THE FOUNDATION RECEIVED A \$38,500 CASH CONTRIBUTION AND A \$20,000 NON-CASH CONTRIBUTION FROM THE BEHRING FOUNDATION, A 501(C)3 ORGANIZATION WHOSE CHAIRMAN OF THE BOARD IS ALSO KENNETH E BEHRING.

DURING 2007, THE FOUNDATION RECEIVED A \$1,200 CASH CONTRIBUTION FROM DR. JOHN WILHELMY, A DIRECTOR OF THE FOUNDATION.

DURING 2007, THE FOUNDATION RECEIVED STOCK DONATIONS TOTALING \$4,850,451 FMV FROM KENNETH E BEHRING, FOUNDER AND CURRENT CHAIRMAN OF THE BOARD.

DURING 2007, KENNETH E BEHRING, FOUNDER AND CURRENT CHAIRMAN OF THE BOARD, LOANED THE FOUNDATION \$525,931; THIS LOAN IS STILL OUTSTANDING AS OF DECEMBER 31, 2007. NO INTEREST HAS BEEN ACCRUED OR PAID ON THIS LOAN.

DURING 2007, THE ACTQUA CORPORATION LOANED \$10,679 TO THE FOUNDATION. THE CFO OF THIS CORPORATION IS ALSO KENNETH E BEHRING AND THE CEO IS JEFFREY BEHRING, SON OF KENNETH E. BEHRING. NO INTEREST HAS BEEN ACCRUED OR PAID ON THIS LOAN.

2007

FEDERAL WORKSHEETS

PAGE 1

GLOBAL HEALTH AND EDUCATION FOUNDATION
FORMERLY WHEELCHAIR FOUNDATION

CLIENT 5

94-3353881

SPECIAL EVENTS WORKSHEET

SPECIAL EVENT	GROSS RECEIPTS	LESS CONTRI-BUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME OR LOSS
SID HENDRICKS EVENT	\$ 130,500.	\$ 123,500.	\$ 7,000.	\$ 109,692.	\$ -102,692.
CHINA TRIP	113,000.	113,000.	0.	29,506.	-29,506.
TRUMP 07	103,192.	51,125.	52,067.	44,370.	7,697.
SUBTOTAL	\$ 346,692.	\$ 287,625.	\$ 59,067.	\$ 183,568.	\$ -124,501.
BRENTWOOD GOLF TOURNAMENT	90,868.	25,500.	65,368.	6,332.	59,036.
MC COVY GOLF TOURNAMENT	79,964.	27,559.	52,405.	79,726.	-27,321.
PHILIPPINES TRIP	77,000.	77,000.	0.	27,548.	-27,548.
MOBILITY 07	71,523.	22,325.	49,198.	31,546.	17,652.
POKER EVENT	53,425.	0.	53,425.	10,870.	42,555.
WINE FOR WHEELS	50,294.	7,500.	42,794.	13,509.	29,285.
EAGLE RIDGE	35,790.	5,800.	29,990.	111,596.	-81,606.
WIGGED OUT	6,340.	0.	6,340.	2,155.	4,185.
BOSTON EVENT	550.	0.	550.	250.	300.
*SUBTOTAL	\$ 465,754.	\$ 165,684.	\$ 300,070.	\$ 283,532.	\$ 16,538.
TOTAL	\$ 812,446.	\$ 453,309.	\$ 359,137.	\$ 467,100.	\$ -107,963.

*EVENTS COMBINED ON THE RETURN'S STATEMENT AS THE FOURTH LARGEST EVENT.

FORM 990, PART II, LINE 25A
COMPENSATION OF OFFICERS, DIRECTORS, ETC.

COMPENSATION RECEIVED	(A)	(B)	(C)	(D)
NAME	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
DAVID E. BEHRING	200,028.	50,007.	100,014.	50,007.
TOTAL	\$ 200,028.	\$ 50,007.	\$ 100,014.	\$ 50,007.
EMPLOYEE BENEFIT PLAN CONTRIBUTION	(A)	(B)	(C)	(D)
NAME	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
DAVID E. BEHRING	0.	0.	0.	0.
TOTAL	\$ 0.	\$ 0.	\$ 0.	\$ 0.
EXPENSE ACCT. & OTHER ALLOWANCES	(A)	(B)	(C)	(D)
NAME	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
DAVID E. BEHRING	0.	0.	0.	0.
TOTAL	\$ 0.	\$ 0.	\$ 0.	\$ 0.

FORM 990, PART II, LINE 25B

COMPENSATION OF FORMER OFFICERS, DIRECTORS, ETC.

COMPENSATION RECEIVED

** 1099 - For Tax Accounting Services*

NAME	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ELLIOT STEIN	* 72,988 0.	0.	0.	0.
CHRISTOPHER J LEWIS	0.	0.	0.	0.
TOTAL	\$ 0.	\$ 0.	\$ 0.	\$ 0.

EMPLOYEE BENEFIT PLAN CONTRIBUTION

NAME	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ELLIOT STEIN	0.	0.	0.	0.
CHRISTOPHER J LEWIS	0.	0.	0.	0.
TOTAL	\$ 0.	\$ 0.	\$ 0.	\$ 0.

EXPENSE ACCT. & OTHER ALLOWANCES

NAME	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ELLIOT STEIN	0.	0.	0.	0.
CHRISTOPHER J LEWIS	0.	0.	0.	0.
TOTAL	\$ 0.	\$ 0.	\$ 0.	\$ 0.

LOANS & ADVANCES

NAME	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ELLIOT STEIN	0.	0.	0.	0.
CHRISTOPHER J LEWIS	0.	0.	0.	0.
TOTAL	\$ 0.	\$ 0.	\$ 0.	\$ 0.

EXCESS CONTRIBUTORS

SCHEDULE A, PART IV-A, LINE 26B

CONTRIBUTOR	2006	2005	2004	2003	TOTAL
CHINESE DISABLED FDT	\$ 735,755.	\$ 101,320.	\$ 497,690.	\$ 483,125.	\$ 2,730,490.
HOFMANN FOUNDATION	1,000,000.	100,000.	252,000.	63,000.	1,415,000.
				TOTAL	\$ 4,145,490.
				LINE 26A X 2 (# OF CONTRIBUTORS)	-2,169,990.
				EXCESS CONTRIBUTIONS	\$ 1,975,500.

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SUPPORTING DETAIL

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GLOBAL HEALTH AND EDUCATION FOUNDATION
FORMERLY WHEELCHAIR FOUNDATION

94-3353881

STMT. OF FUNCTIONAL EXPENSES (990)
SUPPLIES

PROGRAM SUPPLIES.....	\$	34,332.
OFFICE SUPPLIES & EXPENSES.....		63,022.
TOTAL	\$	<u>97,354.</u>

STMT. OF FUNCTIONAL EXPENSES (990)
TELEPHONE

OFFICE TELEPHONE.....	\$	29,523.
MOBILE TELEPHONE.....		13,223.
TOTAL	\$	<u>42,746.</u>

STMT. OF FUNCTIONAL EXPENSES (990)
POSTAGE AND SHIPPING

PROGRAM - POSTAGE.....	\$	37,317.
OFFICE - POSTAGE.....		100,523.
TOTAL	\$	<u>137,840.</u>

STMT. OF FUNCTIONAL EXPENSES (990)
TRAVEL

WHEELCHAIR DISTRIBUTION-AIRLINE.....	\$	83,078.
WHEELCHAIR DISTRIBUTION-LODGING.....		97,508.
WHEELCHAIR DISTRIBUTION-MEALS & MISC.....		41,690.
TOTAL	\$	<u>222,276.</u>

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WHEELCHAIR FOUNDATION
Federal ID #: 94-3353881
Asset Summary - Federal Tax Basis
Period Ended 12/31/07

Company: 80
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<u>Num</u>	<u>Loc</u>	<u>Property Description</u>	<u>Acquired</u>	<u>T</u>	<u>Method</u>	<u>Life</u>	<u>Cost/Basis</u>	<u>179 Exp/AFD</u>	<u>Add SDA</u>	<u>Prior Depr.</u>	<u>Current Depr.</u>	<u>Ending Depr.</u>
Group # 1 FURNITURE & FIXTURES												
1	1	OFFICE CHAIR - FRED	05/04/00	N	SL	7	587.56	0.00	0.00	559.60	27.96	587.56
2	1	CHAIR - CHRIS LEWIS	05/31/00	N	SL	7	503.91	0.00	0.00	473.93	29.98	503.91
3	1	MAP - CHRIS LEWIS O	09/10/00	N	SL	7	68.19	0.00	0.00	61.69	6.50	68.19
4	1	FILE CABINET - BLK	10/17/00	N	SL	7	216.49	0.00	0.00	190.73	25.76	216.49
5	2	MAHAOGANY DESK,	08/26/00	N	SL	7	1,975.00	0.00	0.00	1,786.89	188.11	1,975.00
6	2	EXECUTIVE CHAIR - F	09/07/00	N	SL	7	350.00	0.00	0.00	316.67	33.33	350.00
7	2	EXECUTIVE CHAIR - F	09/07/00	N	SL	7	296.76	0.00	0.00	268.47	28.29	296.76
8	2	FILE CABINET -FLA	09/07/00	N	SL	7	85.99	0.00	0.00	77.77	8.22	85.99
9	2	OAK DESK - FLA	09/01/00	N	SL	7	211.99	0.00	0.00	191.77	20.22	211.99
10	2	BLACK LEATHE CHAI	09/01/00	N	SL	7	84.79	0.00	0.00	76.70	8.09	84.79
11	2	OAK FILE CABINET -	09/06/00	N	SL	7	105.99	0.00	0.00	95.89	10.10	105.99
12	2	PASS THROUGH OFFIC	09/11/00	R	*SOLD*	39	245.00	0.00	0.00	39.77	4.71	44.48
13	2	WINDOW TREATMEN	10/18/00	N	SL	7	273.03	0.00	0.00	240.50	32.53	273.03
14	2	SIGN 2X6 ID	10/13/00	N	SL	7	328.60	0.00	0.00	293.38	35.22	328.60
15	2	OFFICE TABLE	11/15/00	N	SL	7	185.50	0.00	0.00	163.42	22.08	185.50
16	1	EXECUTIVE CHAIR	02/07/01	N	SL	7	611.88	0.00	0.00	517.18	87.41	604.59
17	1	EXECUTIVE CHAIR-M	02/06/01	N	SL	7	610.47	0.00	0.00	515.99	87.21	603.20
20	1	DESK - FRED	02/28/02	N	SL	7	530.38	0.00	0.00	366.22	75.77	441.99
21	1	CHAIR - FRED	03/31/02	N	SL	7	450.00	0.00	0.00	305.37	64.29	369.66
22	1	FILE CABINETS	06/30/02	N	SL	7	910.38	0.00	0.00	585.23	130.05	715.28
23	1	1 DESK CHAIR 2 VISIT	11/15/02	N	SL	7	1,941.75	0.00	0.00	1,155.79	277.39	1,433.18
24	1	4 CUBICLE WORKSTA	11/15/02	N	SL	7	9,765.36	0.00	0.00	5,812.71	1,395.05	7,207.76
25	1	LATERAL FILES 24 X	01/20/03	N	SL	7	513.92	0.00	0.00	287.56	73.42	360.98
26	1	LATERAL FILE 24 X 3	01/20/03	N	SL	7	513.91	0.00	0.00	287.56	73.42	360.98
34	1	U SHAPE WORKSTATI	10/30/03	N	SL	7	1,634.30	0.00	0.00	739.32	233.47	972.79
35	1	RIGHT RETURN DESK	10/30/03	N	SL	7	859.78	0.00	0.00	388.96	122.83	511.79
36	1	24X36 LATERAL FILE	10/30/03	N	SL	7	513.92	0.00	0.00	232.50	73.42	305.92
37	1	24X36 LATERAL FILE	10/30/03	N	SL	7	513.91	0.00	0.00	232.50	73.42	305.92
Sub-Total							24,888.76	0.00	0.00	16,264.07	3,248.25	19,512.32
Less: Assets Sold							245.00	0.00	0.00	39.77	4.71	44.48
Group # 1 Total							24,643.76	0.00	0.00	16,224.30	3,243.54	19,467.84
Group # 2 EQUIPMENT												
3	1	32" TV RCA & PANAS	05/04/00	N	SL	5	731.45	0.00	0.00	731.45	0.00	731.45
9	1	NIKON 980 & ATTAC	09/28/00	N	SL	5	1,579.76	0.00	0.00	1,579.76	0.00	1,579.76
11	2	TV & VCR	09/13/00	N	SL	5	381.56	0.00	0.00	381.56	0.00	381.56
13	2	LASER FAX MACHINE	09/06/00	N	SL	5	317.99	0.00	0.00	317.99	0.00	317.99
14	2	REFRIGERATOR - FLA	09/01/00	N	SL	5	169.59	0.00	0.00	169.59	0.00	169.59
17	1	PHONE SYSTEM	03/16/01	N	SL	5	22,479.88	0.00	0.00	22,479.88	0.00	22,479.88
21	1	2 PROJECTORS	01/31/02	N	SL	5	4,350.00	0.00	0.00	4,277.50	72.50	4,350.00
22	1	CONTAINERS	04/16/02	N	SL	5	1,740.00	0.00	0.00	1,624.00	116.00	1,740.00
23	1	CONTAINERS	04/30/02	N	SL	5	1,740.00	0.00	0.00	1,624.00	116.00	1,740.00
26	1	VIDEO CAMERA	04/15/03	N	SL	5	1,454.00	0.00	0.00	1,090.50	290.80	1,381.30
Group # 2 Total							34,944.23	0.00	0.00	34,276.23	595.30	34,871.53
Group # 3 MUSEUM-2ND FLR-GALLERY												
1	1	IMAGE WEST PHOTO	07/20/00	N	SL	5	2,597.45	0.00	0.00	2,597.45	0.00	2,597.45
6	1	GRAPHICS, PHOTO CO	09/01/00	N	SL	7	11,137.00	0.00	0.00	10,076.33	1,060.67	11,137.00
7	1	LARGE MAP	09/01/00	N	SL	7	108.66	0.00	0.00	98.29	10.37	108.66
8	1	DISPLAY ALPHA 330	10/01/00	N	SL	7	1,650.00	0.00	0.00	1,473.19	176.81	1,650.00
9	1	MOUNT & FRAME MA	10/02/00	N	SL	7	750.00	0.00	0.00	669.63	80.37	750.00
12	1	GLOBE & LOGO	10/01/00	N	SL	7	1,629.34	0.00	0.00	1,454.75	174.59	1,629.34
15	1	FRAMED PRINTS	10/23/01	N	SL	5	1,314.91	0.00	0.00	1,314.91	0.00	1,314.91

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WHEELCHAIR FOUNDATION
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Num	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 3 MUSEUM-2ND FLR-GALLERY (Continued)												
16	1	FRAMED POSTERS	11/01/01	N	SL	5	432.00	0.00	0.00	432.00	0.00	432.00
18	1	TV 27" SAMSUNG	06/15/00	N	SL	5	310.00	0.00	0.00	310.00	0.00	310.00
19	1	2ND FLR GALLERY W/	12/02/04	N	SL	39	29,358.70	0.00	0.00	1,568.31	752.79	2,321.10
20	1	VIDEO PRESENTATIO	12/02/04	N	SL	7	10,298.92	0.00	0.00	3,065.15	1,471.27	4,536.42
21	1	PHOTOS FOR GALLER	12/02/04	N	SL	7	2,132.04	0.00	0.00	634.54	304.58	939.12
22	1	50" SAMSUNG PLASM	12/02/04	N	SL	5	3,800.00	0.00	0.00	1,583.33	760.00	2,343.33
23	1	50" SAMSUNG PLASM	12/04/04	N	SL	5	3,800.00	0.00	0.00	1,583.33	760.00	2,343.33
24	1	50" SAMSUNG PLASM	12/02/04	N	SL	5	3,800.00	0.00	0.00	1,583.33	760.00	2,343.33
25	1	50" SAMSUNG PLASM	12/02/04	N	SL	5	3,800.00	0.00	0.00	1,583.33	760.00	2,343.33
26	1	50" SAMSUNG PLASM	12/02/04	N	SL	5	3,800.00	0.00	0.00	1,583.33	760.00	2,343.33
27	1	50" SAMSUNG PLASM	12/02/04	N	SL	5	3,800.00	0.00	0.00	1,583.33	760.00	2,343.33
28	1	50" SAMSUNG PLASM	12/02/04	N	SL	5	3,800.00	0.00	0.00	1,583.33	760.00	2,343.33
29	1	50" SAMSUNG PLASM	12/02/04	N	SL	5	3,800.00	0.00	0.00	1,583.33	760.00	2,343.33
30	1	50" SAMSUNG PLASM	12/02/04	N	SL	5	3,800.00	0.00	0.00	1,583.33	760.00	2,343.33
31	1	63" SAMSUNG PLASM	12/02/04	N	SL	5	18,000.00	0.00	0.00	7,500.00	3,600.00	11,100.00
32	1	DALITE 87" X 116" SC	12/02/04	N	SL	7	933.30	0.00	0.00	277.77	133.33	411.10
33	1	PANASONIC PROJECT	12/02/04	N	SL	7	3,389.15	0.00	0.00	1,008.67	484.16	1,492.83
34	1	GALLERY MAP MURA	12/02/04	N	SL	7	1,305.37	0.00	0.00	388.50	186.48	574.98
35	1	AFRICAN ARTIFACTS	12/02/04	N	SL	7	556.00	0.00	0.00	165.48	79.43	244.91
36	1	BOLIVIAN OUTFIT DI	12/02/04	N	SL	7	75.30	0.00	0.00	22.42	10.76	33.18
37	1	DONOR WALL W/PLA	12/02/04	N	SL	39	36,709.92	0.00	0.00	1,961.00	941.28	2,902.28
38	1	GALLERY DISPLAY C	12/02/04	N	SL	7	11,750.00	0.00	0.00	3,497.02	1,678.57	5,175.59
39	1	GALLERY DISPLAY C	12/02/04	N	SL	7	11,750.00	0.00	0.00	3,497.02	1,678.57	5,175.59
40	1	GALLERY CARPET	12/02/04	N	SL	7	6,265.00	0.00	0.00	1,864.58	895.00	2,759.58
41	1	ALARM SYSTEM	12/02/04	N	SL	7	129.90	0.00	0.00	38.67	18.56	57.23
42	1	CONSOLE LIGHTING S	12/02/04	N	SL	7	8,953.05	0.00	0.00	2,664.60	1,279.01	3,943.61
43	1	TELEVISION STANDS	12/02/04	N	SL	7	4,800.00	0.00	0.00	1,428.56	685.71	2,114.27
44	1	BOARDROOM FURNIT	12/04/04	N	SL	7	3,497.71	0.00	0.00	1,040.98	499.67	1,540.65
45	1	4 18x24 COLOR PHOT	11/22/04	N	SL	7	173.84	0.00	0.00	51.73	24.83	76.56
46	1	FRAMED COLOR PHO	11/24/04	N	SL	7	1,059.04	0.00	0.00	315.19	151.29	466.48
47	1	PHOTOS - DONOR WA	01/31/05	N	SL	7	1,623.23	0.00	0.00	444.46	231.89	676.35
48	1	NAME PLATES - DON	01/31/05	N	SL	7	335.90	0.00	0.00	91.98	47.99	139.97
49	1	BUSH/CHENEY THAN	05/31/05	N	SL	7	391.62	0.00	0.00	88.59	55.95	144.54
50	1	TWO FRAMES	11/26/05	N	SL	7	210.76	0.00	0.00	32.62	30.11	62.73
51	1	RECOGNITION PANEL	05/31/06	N	SL	7	3,276.21	0.00	0.00	273.02	468.03	741.05
52	1	WINE CABINET DISPL	03/31/06	N	SL	7	567.69	0.00	0.00	60.82	81.10	141.92
53	1	WINE CABINET DISPL	03/31/06	N	SL	7	567.69	0.00	0.00	60.82	81.10	141.92
54	1	WINE CABINET DISPL	03/31/06	N	SL	7	567.69	0.00	0.00	60.82	81.10	141.92
55	1	WINE CABINET DISPL	03/31/06	N	SL	7	567.69	0.00	0.00	60.82	81.10	141.92
56	1	WINE CABINET DISPL	03/31/06	N	SL	7	567.69	0.00	0.00	60.82	81.10	141.92
57	1	WINE CABINET DISPL	03/31/06	N	SL	7	567.69	0.00	0.00	60.82	81.10	141.92
58	1	WINE CABINET DISPL	03/31/06	N	SL	7	567.67	0.00	0.00	60.82	81.10	141.92
59	1	STATUE - MR BEHRIN	05/01/07	N	SL	7	20,000.00	0.00	0.00	0.00	1,904.76	1,904.76

Group # 3 Total	235,078.13	0.00	0.00	65,023.12	26,524.53	91,547.65
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Group # 5 COMPUTER EQUIPMENT

15	1	MULTI MEDIA SPEAK	09/17/00	N	SL	5	108.24	0.00	0.00	108.24	0.00	108.24
18	2	GATEWAY COMPUTE	09/05/00	N	SL	5	3,026.30	0.00	0.00	3,026.30	0.00	3,026.30
37	1	NCAL COMPUTER BO	10/18/02	N	SL	5	786.98	0.00	0.00	655.83	131.15	786.98
38	1	COMPUTER BOX MAR	10/18/02	N	SL	5	1,573.96	0.00	0.00	1,311.63	262.33	1,573.96
39	1	JON GRANT COMPUT	10/31/02	N	SL	5	1,730.37	0.00	0.00	1,441.96	288.41	1,730.37
42	1	COMPUTER-AMPARO	02/03/03	N	SL	5	817.28	0.00	0.00	640.21	163.46	803.67
43	1	TOSHIBA LAPTOP-C	02/24/03	N	SL	5	1,353.11	0.00	0.00	1,037.38	270.62	1,308.00
46	1	COMPUTER & MONIT	04/04/03	N	SL	5	1,350.94	0.00	0.00	1,013.21	270.19	1,283.40
48	1	COMPUTER - A HARR	04/18/03	N	SL	5	940.14	0.00	0.00	689.44	188.03	877.47

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WHEELCHAIR FOUNDATION
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<u>Num</u>	<u>Loc</u>	<u>Property Description</u>	<u>Acquired</u>	<u>T</u>	<u>Method</u>	<u>Life</u>	<u>Cost/Basis</u>	<u>179 Exp/AFD</u>	<u>Add SDA</u>	<u>Prior Depr.</u>	<u>Current Depr.</u>	<u>Ending Depr.</u>
Group # 5 COMPUTER EQUIPMENT (Continued)												
49	1	COMPUTER - D OSBO	05/08/03	N	SL	5	940.14	0.00	0.00	689.44	188.03	877.47
52	1	COMPUTER - CHRIS L	05/27/03	N	SL	5	888.71	0.00	0.00	636.90	177.74	814.64
54	1	COMPUTER- CHINA	05/23/03	N	SL	5	993.87	0.00	0.00	712.26	198.77	911.03
55	1	COMPUTER - CHINA	05/23/03	N	SL	5	993.87	0.00	0.00	712.26	198.77	911.03
56	1	COMPUTER - CHINA	05/23/03	N	SL	5	993.88	0.00	0.00	712.29	198.78	911.07
57	1	LAPTOP COMPUTER-	07/18/03	N	SL	5	2,072.64	0.00	0.00	1,416.31	414.53	1,830.84
64	1	XEROX 8200N COLOR	09/11/03	N	SL	5	1,924.53	0.00	0.00	1,283.03	384.91	1,667.94
65	1	TOSHIBA LAPTOP-EV	10/25/03	N	*SOLD*	5	2,522.39	0.00	0.00	1,597.52	504.48	2,102.00
68	1	LAPTOP COMPUTER	11/30/03	N	SL	5	3,041.26	0.00	0.00	2,433.00	608.25	3,041.25
69	1	TOM B-DELL L800R C	12/31/03	U	SL	5	1,230.48	0.00	0.00	1,230.48	0.00	1,230.48
70	1	EXECUTIVE CHAIR	12/31/03	U	SL	5	476.67	0.00	0.00	476.67	0.00	476.67
71	1	IBM X SERIES 235 SER	01/31/04	N	SL	5	9,705.25	0.00	0.00	5,661.40	1,941.05	7,602.45
72	1	IBM X SERIES 235 SER	01/31/04	N	SL	5	9,705.25	0.00	0.00	5,661.40	1,941.05	7,602.45
73	1	DELL LAPTOP W/ PRI	03/31/04	N	SL	5	1,476.61	0.00	0.00	812.13	295.32	1,107.45
74	1	DELL COMPUTER &	06/30/04	N	SL	5	1,667.91	0.00	0.00	833.95	333.58	1,167.53
75	1	NCAL COMPUTER AN	06/30/04	N	SL	5	1,175.56	0.00	0.00	587.78	235.11	822.89
76	1	FLAT LCT MONITOR	06/30/04	N	SL	5	648.59	0.00	0.00	324.30	129.72	454.02
77	1	SONY LAPTOP COMP	07/31/04	N	SL	5	2,439.98	0.00	0.00	1,179.33	488.00	1,667.33
78	1	SONY LAPTOP	11/30/04	N	SL	5	1,524.69	0.00	0.00	635.29	304.94	940.23
79	1	DESKTOP COMPUTER	11/30/04	N	SL	5	762.34	0.00	0.00	317.65	152.47	470.12
81	1	HP COLOR LASER JET	07/31/05	N	SL	5	1,984.69	0.00	0.00	562.33	396.94	959.27
82	1	NO CAL COMPUTER-J	11/30/06	N	SL	5	1,095.11	0.00	0.00	18.25	219.02	237.27
83	1	LAPTOP - CHARLI	07/01/06	N	SL	5	1,514.88	0.00	0.00	151.49	302.98	454.47
84	1	DELL E520 COMPUTE	03/22/07	N	SL	5	1,740.28	0.00	0.00	0.00	261.04	261.04
85	1	HP LAPTOP- JEFF B	05/31/07	N	SL	5	1,307.58	0.00	0.00	0.00	152.55	152.55
Sub-Total							64,514.48	0.00	0.00	38,569.66	11,602.22	50,171.88
Less: Assets Sold							2,522.39	0.00	0.00	1,597.52	504.48	2,102.00
Group # 5 Total							61,992.09	0.00	0.00	36,972.14	11,097.74	48,069.88
Group # 6 WEBSITE												
1	1	WEBSITE - UNIVERSA	12/01/00	N	SL	3	17,825.70	0.00	0.00	17,825.70	0.00	17,825.70
2	1	DOMAIN NAMES	01/09/01	N	SL	3	770.00	0.00	0.00	770.00	0.00	770.00
3	1	WEBSITE UPDATE	02/26/01	N	SL	3	5,125.00	0.00	0.00	5,125.00	0.00	5,125.00
4	1	WEBSITE UPDATE	03/08/01	N	SL	3	500.00	0.00	0.00	500.00	0.00	500.00
5	1	WEBSITE UPDATE	04/04/01	N	SL	3	687.50	0.00	0.00	687.50	0.00	687.50
6	1	CDW HARDWARE WE	10/31/02	N	SL	3	767.15	0.00	0.00	767.15	0.00	767.15
Group # 6 Total							25,675.35	0.00	0.00	25,675.35	0.00	25,675.35
Group # 7 MUSEUM-1ST FLR-OFFICES												
1	1	ELECTRICAL -MUSEU	09/01/03	R	SL	39	9,177.33	0.00	0.00	784.40	235.32	1,019.72
2	1	AUTO SPRINKLERS-M	09/01/03	N	SL	15	1,008.00	0.00	0.00	224.00	67.20	291.20
3	1	ACOUSTICAL CEILIN	09/01/03	N	SL	39	1,296.00	0.00	0.00	110.77	33.23	144.00
4	1	CARPET-MUSEUM OF	09/01/03	N	SL	7	4,278.00	0.00	0.00	2,037.13	611.14	2,648.27
5	1	HVAC COMPRESSOR-	09/01/03	N	SL	15	1,022.00	0.00	0.00	227.10	68.13	295.23
6	1	OFFICE CONVERSION-	09/01/03	R	SL	39	17,550.00	0.00	0.00	1,500.00	450.00	1,950.00
8	1	STOREFRONT DOOR-	10/11/03	R	SL	39	5,864.00	0.00	0.00	488.67	150.36	639.03
9	1	DAHLIN GROUP MUSE	12/31/03	R	SL	39	5,180.00	0.00	0.00	409.53	132.82	542.35
10	1	BOX FOR SCREEN-CO	05/31/04	N	SL	7	996.42	0.00	0.00	367.74	142.35	510.09
11	1	NEW OFFICES - WALL	04/30/05	R	SL	39	24,200.00	0.00	0.00	1,034.19	620.51	1,654.70
12	1	NEW OFFICES - CARP	06/30/05	N	SL	7	11,200.00	0.00	0.00	2,400.00	1,600.00	4,000.00
13	1	NEW OFFICES - ELEC	06/30/05	R	SL	39	35,819.63	0.00	0.00	1,377.68	918.45	2,296.13
Group # 7 Total							117,591.38	0.00	0.00	10,961.21	5,029.51	15,990.72

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WHEELCHAIR FOUNDATION
Federal ID #: 94-3353881
Asset Summary - Federal Tax Basis
Period Ended 12/31/07

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Num	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 8 MUSEUM-FURNITURE & FIXTUR												
1	1	36X72X32 PEDESTAL	09/10/03	N	SL	7	990.21	0.00	0.00	471.53	141.46	612.99
2	1	DESK W/RIGHT RETU	09/10/03	N	SL	7	811.85	0.00	0.00	386.60	115.98	502.58
3	1	RACETRACK TABLE	09/10/03	N	SL	7	2,286.87	0.00	0.00	1,089.00	326.70	1,415.70
4	1	DOUBLE PEDESTAL D	09/10/03	N	SL	7	947.58	0.00	0.00	451.23	135.37	586.60
5	1	DOUBLE PEDESTAL D	09/10/03	N	SL	7	947.57	0.00	0.00	451.23	135.37	586.60
6	1	DOUBLE PEDESTAL D	09/10/03	N	SL	7	947.57	0.00	0.00	451.23	135.37	586.60
7	1	36X24 LATERAL FILE	09/10/03	N	SL	7	601.00	0.00	0.00	286.20	85.86	372.06
8	1	36X24 LATERAL FILE	09/10/03	N	SL	7	601.00	0.00	0.00	286.20	85.86	372.06
9	1	36X24 LATERAL FILE	09/10/03	N	SL	7	601.00	0.00	0.00	286.20	85.86	372.06
10	1	SINGLE PEDESTAL DE	09/10/03	N	SL	7	875.03	0.00	0.00	416.67	125.00	541.67
11	1	SINGLE PEDESTAL DE	09/10/03	N	SL	7	875.03	0.00	0.00	416.67	125.00	541.67
12	1	SINGLE PEDESTAL DE	09/10/03	N	SL	7	875.03	0.00	0.00	416.67	125.00	541.67
13	1	RIGHT RETURN-CHER	09/10/03	N	SL	7	657.93	0.00	0.00	313.30	93.99	407.29
14	1	RIGHT RETURN-CHER	09/10/03	N	SL	7	657.93	0.00	0.00	313.30	93.99	407.29
15	1	RIGHT RETURN-CHER	09/10/03	N	SL	7	657.94	0.00	0.00	313.30	93.99	407.29
16	1	MULTI ADJUST CHAI	09/10/03	N	SL	7	394.68	0.00	0.00	187.93	56.38	244.31
17	1	MULTI ADJUST CHAI	09/10/03	N	SL	7	394.68	0.00	0.00	187.93	56.38	244.31
18	1	MULTI ADJUST CHAI	09/10/03	N	SL	7	394.69	0.00	0.00	187.93	56.38	244.31
19	1	MULTI ADJUST CHAI	09/10/03	N	SL	7	394.69	0.00	0.00	187.93	56.38	244.31
20	1	MULTI ADJUST CHAI	09/10/03	N	SL	7	394.68	0.00	0.00	187.93	56.38	244.31
21	1	6 CHAIRS - MUSEUM	12/17/03	N	SL	7	1,727.67	0.00	0.00	740.43	246.81	987.24
22	1	10 - SAMSUNG DVD/VC	01/01/04	N	SL	5	1,000.00	0.00	0.00	400.00	200.00	600.00
23	1	STORAGE RACKS - 2	10/17/05	N	SL	7	414.44	0.00	0.00	69.08	59.21	128.29
24	1	STORAGE RACKS - 3	10/17/05	N	SL	7	315.99	0.00	0.00	52.66	45.14	97.80
Group # 8 Total							18,765.06	0.00	0.00	8,551.15	2,737.86	11,289.01
Group # 9 MUSEUM-EQUIPMENT												
2	1	PHONE SYSTEM	06/30/05	N	SL	7	19,782.34	0.00	0.00	4,239.07	2,826.05	7,065.12
3	1	NIKON DTOS CAOME	07/31/05	N	SL	7	1,339.98	0.00	0.00	271.19	191.43	462.62
38	1	CDVD DUPLIVATOR	04/30/06	N	SL	5	1,100.00	0.00	0.00	146.67	220.00	366.67
Group # 9 Total							22,222.32	0.00	0.00	4,656.93	3,237.48	7,894.41
Group # 10 MUSEUM-COMPUTER EQUIPMENT												
1	1	COMPUTER-T PONT	09/01/03	N	SL	5	1,050.00	0.00	0.00	700.00	210.00	910.00
2	1	COMPUTER - JOEL H	09/01/03	N	SL	5	888.71	0.00	0.00	592.47	177.74	770.21
3	1	MUSEUM OFFICE SER	09/01/03	N	SL	5	1,187.50	0.00	0.00	791.67	237.50	1,029.17
4	1	COMPUTER-BRAND	09/01/03	N	SL	5	811.13	0.00	0.00	540.77	162.23	703.00
5	1	COMPUTER-LEE WIN	09/01/03	N	SL	5	811.13	0.00	0.00	540.77	162.23	703.00
6	1	MUSEUM NETWORK S	09/17/03	N	SL	5	707.89	0.00	0.00	460.13	141.58	601.71
7	1	COMPUTER-M NEWM	09/30/03	N	SL	5	1,875.25	0.00	0.00	1,218.91	375.05	1,593.96
9	1	NCAL COMPUTER-VO	11/30/04	N	SL	5	416.51	0.00	0.00	173.54	83.30	256.84
10	1	NCAL COMPUTER-VO	11/30/04	N	SL	5	416.52	0.00	0.00	173.54	83.30	256.84
11	1	NCAL COMPUTER-VO	11/30/04	N	SL	5	793.88	0.00	0.00	330.79	158.78	489.57
13	1	LAPTOP COMPUTER	05/31/06	N	SL	5	1,343.82	0.00	0.00	156.78	268.76	425.54
14	1	DESKTOP FOR WEBM	10/11/07	N	SL	5	421.07	0.00	0.00	0.00	21.05	21.05
15	1	LAPTOP	10/19/07	N	SL	5	1,100.21	0.00	0.00	0.00	36.67	36.67
Group # 10 Total							11,823.62	0.00	0.00	5,679.37	2,118.19	7,797.56
Group # 11 TRANSPORTATION SOFTWARE												
1	1	TRANSPORATION SOF	01/01/04	N	SL	3	90,025.00	0.00	0.00	90,024.99	0.00	90,024.99
Group # 11 Total							90,025.00	0.00	0.00	90,024.99	0.00	90,024.99

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WHEELCHAIR FOUNDATION
Federal ID #: 94-3353881
Asset Summary - Federal Tax Basis
Period Ended 12/31/07

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<u>Num</u>	<u>Loc</u>	<u>Property Description</u>	<u>Acquired</u>	<u>T</u>	<u>Method</u>	<u>Life</u>	<u>Cost/Basis</u>	<u>179 Exp/AFD</u>	<u>Add SDA</u>	<u>Prior Depr.</u>	<u>Current Depr.</u>	<u>Ending Depr.</u>
Group # 12 CHINA RESEARCH EQUIPMENT												
1	1	DELL4700 DESKTOP	10/31/04	N	SL	5	1,019.03	0.00	0.00	441.59	203.81	645.40
2	1	DELL4700 DESKTOP	10/31/04	N	SL	5	1,019.03	0.00	0.00	441.59	203.81	645.40
3	1	DELL4700 DESKTOP	10/31/04	N	SL	5	1,019.03	0.00	0.00	441.59	203.81	645.40
4	1	DELL4700 DESKTOP	10/31/04	N	SL	5	1,019.03	0.00	0.00	441.59	203.81	645.40
5	1	DELL4700 DESKTOP	10/31/04	N	SL	5	1,019.03	0.00	0.00	441.59	203.81	645.40
6	1	DELL4700 DESKTOP	10/31/04	N	SL	5	1,019.03	0.00	0.00	441.59	203.81	645.40
7	1	DELL4700 DESKTOP	10/31/04	N	SL	5	1,019.02	0.00	0.00	441.57	203.80	645.37
8	1	DELL4700 DESKTOP	10/31/04	N	SL	5	1,019.02	0.00	0.00	441.57	203.80	645.37
9	1	DELL4700 DESKTOP	10/31/04	N	SL	5	1,019.02	0.00	0.00	441.57	203.80	645.37
10	1	DELL4700 DESKTOP	10/31/04	N	SL	5	1,019.02	0.00	0.00	441.57	203.80	645.37
11	1	DELL4700 DESKTOP C	10/31/04	N	SL	5	1,019.02	0.00	0.00	441.57	203.80	645.37
12	1	DELL670 DESKTOP C	10/31/04	N	SL	5	2,720.70	0.00	0.00	1,178.97	544.14	1,723.11
13	1	DELL670 DESKTOP C	10/31/04	N	SL	5	2,720.70	0.00	0.00	1,178.97	544.14	1,723.11
14	1	WENHAO6800 SCANN	10/31/04	N	SL	5	362.76	0.00	0.00	157.19	72.55	229.74
15	1	LASERJET PRINTER	10/31/04	N	SL	5	362.76	0.00	0.00	157.19	72.55	229.74
16	1	ANSYS-LS-DYNA SOFT	10/31/04	N	SL	3	12,079.91	0.00	0.00	8,724.39	3,355.52	12,079.91
17	1	LEGEND A8000X DES	10/31/04	N	SL	5	852.48	0.00	0.00	369.42	170.50	539.92
18	1	LEGEND A8000X DES	10/31/04	N	SL	5	852.49	0.00	0.00	369.42	170.50	539.92
19	1	PANASONIC ALL IN O	10/31/04	N	SL	5	580.42	0.00	0.00	251.51	116.08	367.59
20	1	DIGITAL CAMERA	10/31/04	N	SL	5	616.69	0.00	0.00	267.24	123.34	390.58
21	1	SONY NOTEBOOK	10/31/04	N	SL	5	1,922.63	0.00	0.00	833.15	384.53	1,217.68
22	1	NATIONAL STANDAR	10/31/04	N	SL	5	290.21	0.00	0.00	125.75	58.04	183.79
23	1	DECORATIONS & FUR	10/31/04	N	SL	7	1,704.97	0.00	0.00	527.73	243.57	771.30
Group # 12 Total							36,276.00	0.00	0.00	18,998.32	8,097.32	27,095.64
Grand Total							681,804.33	0.00	0.00	318,680.40	63,190.66	381,871.06
Less: Assets Sold							2,767.39	0.00	0.00	1,637.29	509.19	2,146.48
Net Grand Total							679,036.94	0.00	0.00	317,043.11	62,681.47	379,724.58

Statement 15 § 16

Individual	Related Organization	EIN	Relationship Between Organizations	Compensation	Compensation to employee benefit plans	Expense account and other allowances	Form 1099 Professional Services
David Behring	Global Health and Education Foundation	94-3353881	GHEF is the reporting organization	200,028.00		\$41,151.00	
	Blackhawk Services	68-0300816	Three of GHEF's directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also directors and officers of Blackhawk Services.	\$13,056.56			
	Behring Hofmann Educational Institute	68-0002178	Three of GHEF's directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also directors and officers of the Behring Hofmann Educational Institute.				
	Behring Foundation	68-0306096	Three of GHEF's directors or officers (David Behring, Kenneth Behring and Stephen Beinke) are also directors and officers of the Behring Foundation				
Elliot Stein	Global Health and Education Foundation	94-3353881	GHEF is the reporting organization.				\$72,988.00
	Behring Hofmann Educational Institute	68-0002178	Three of GHEF's directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also directors and officers of the Behring Hofmann Educational Institute.				\$19,560.00
	Blackhawk Services	68-0300816	Three of GHEF's directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also directors and officers of Blackhawk Services				\$8,015.00
	Behring Foundation	68-0306096	Three of GHEF's directors or officers (David Behring, Kenneth Behring and Stephen Beinke) are also directors and officers of the Behring Foundation				\$19,397.00
	The Behring Group Ltd.(formerly the Actqua Corp)	20-2761480	Kenneth Behring, founder and current chairman of GHEF is also CFC of the Behring Group Ltd.				\$13,287.00
Kenneth Behring	Global Health and Education Foundation	94-3353881	GHEF is the reporting organization			\$84,262.00	
	Blackhawk Services	68-0300816	Three of GHEF's directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also directors and officers of Blackhawk Services.	\$39,535.36			
	Behring Foundation	68-0306096	Three of GHEF's directors or officers (David Behring, Kenneth Behring and Stephen Beinke) are also directors and officers of the Behring Foundation				
	Behring Hofmann Educational Institute	68-0002178	Three of GHEF's directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also directors and officers of the Behring Hofmann Educational institute.				
	The Behring Group Ltd.(formerly the Actqua Corp)	20-2761480	Kenneth Behring, founder and current chairman of GHEF is also CFC of the Behring Group Ltd.				

Stephen Beinke	Global Health and Education Foundation	94-3353881	GHEF is the reporting organization		\$7,441.00
	Blackhawk Services	68-0300816	Three of GHEF's directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also directors and officers of Blackhawk Services.	\$31,978.20	
	Behring Foundation	68-0306096	Three of GHEF's directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also directors and officers of the Behring Foundation		
	Behring Hofmann Educational Institute	68-0002178	Three of GHEF's directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also directors and officers of the Behring Hofmann Educational Institute.		
Earl Callison	Global Health and Education Foundation	94-3353881	GHEF is the reporting organization		
	Blackhawk Services	68-0300816	Three of GHEF's directors or officers (David Behring, Kenneth Behring, and Stephen Beinke) are also directors and officers of Blackhawk Services.	\$167,136.00	\$851.00

WHEELCHAIR FOUNDATION

FEI# 68-0002178

TAX YEAR - 2006

SCHEDULE FOR QUESTION 75b

RELATED INDIVIDUALS

RELATIONSHIP(S)

Kenneth Behring and David Behring

Kenneth Behring and David Behring are father and son, respectively. Both Kenneth and David are Trustees of the Behring Foundation, and Directors of Behring-Hofmann Educational Institute, Inc. ("BHEI") and Blackhawk Services, Inc. (Blackhawk Services"), a taxable corporation. David and Kenneth are also officers of Blackhawk Services.

Kenneth Behring and Stephen Beinke

Kenneth Behring and Stephen Beinke are both shareholders, Directors, and officers of Blackhawk Services. Stephen and Kenneth are both Directors of BHEI and trustees of the Behring Foundation.

David Behring and Stephen Beinke

David Behring and Stephen are both Directors of BHEI and directors and officers of Blackhawk Services. Both are also trustees of the Behring Foundation.

Elliot Stein and Kenneth Behring

Elliot Stein and Kenneth Behring are both officers of Blackhawk Services, and Kenneth is also a Director. Kenneth is Director of BHEI and Elliot is its Secretary and Treasurer. Elliot Stein also provides accounting services to Blackhawk Services, BHEI, the Behring Foundation, Wheelchair Foundation, and other related taxable and tax exempt organizations.

Elliot Stein and David Behring

Elliot Stein and David Behring are both officers of Blackhawk Services and David is also a Director. David is a Director of BHEI and Elliot is its Secretary and Treasurer. Elliot Stein also provides accounting services to Blackhawk Services, BHEI, the Behring Foundation, Wheelchair Foundation, and other related taxable and tax exempt entities.

Elliot Stein and Stephen Beinke

Elliot Stein and Stephen Beinke are both officers of Blackhawk Services, and Stephen is a Director. Stephen is its Secretary and Treasurer. Elliot Stein also provides accounting services to Blackhawk Services, BHEI, Wheelchair Foundation, and other related taxable and tax exempt entities.

Earl Callison and Kenneth Behring

Earl Callison is compensated by and Kenneth Behring is a Director of Blackhawk Services.

Earl Callison and David Behring

Earl Callison is compensated by and David Behring is a Director and officer of Blackhawk Services.

Earl Callison and Stephen Beinke

Earl Callison is compensated by and David Behring is a Director and officer of Blackhawk Services.

A0670075

**SECOND CERTIFICATE OF AMENDMENT
OF ARTICLES OF INCORPORATION
OF WHEELCHAIR FOUNDATION**

ENDORSED - FILED
In the office of the Secretary of State
of the State of California

DEC 10 2007

David E. Behring and Christopher L. Rudd certify that:

1. They are the president and secretary, respectively, of Wheelchair Foundation, a California nonprofit public benefit corporation.
2. Article I of the Articles of Incorporation of this corporation is amended to read as follows:

"I.

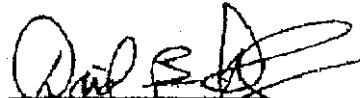
The name of this corporation is Global Health and Education Foundation."

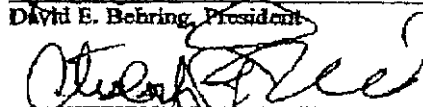
3. The foregoing amendment of the Articles of Incorporation has been duly approved by the board of directors.

4. The corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Date: December 10, 2007


David E. Behring, President


Christopher L. Rudd, Secretary



A0670075

State of California
Secretary of State



I, DEBRA BOWEN, Secretary of State of the State of California, hereby certify:

That the attached transcript of 1 page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of

DEC 11 2007

DEBRA BOWEN
Secretary of State

Merger
LIQUIDATION - Assets & Liabilities received from Walter Bodars Foundation - 20-3003961

ALL ASSETS AND LIABILITIES WERE DISTRIBUTED TO THE GLOBAL HEALTH AND EDUCATIONAL FOUNDATION, FEI# 94-3353881, PREVIOUSLY KNOWN AS THE WHEELCHAIR FOUNDATION.

CASH	\$ 3,977.40	
ORGANIZATIONAL COSTS	22,647.17	} written off before merger by Global Health & Education
START UP COSTS	50,000.00	
ACCUM AMORTIZATION	(2,825.00)	
LOAN FROM KEB INVESTMENTS	(317,507.36)	
LOAN FROM GLOBAL HEALTH & EDUCATION FOUNDATION	(4,999.59)	
FUND BALANCE	248,707.38	

Mercer
LIQUIDATION - Assets & Liabilities received from Global Health and Education Foundation (old)
20-3001093

ALL ASSETS AND LIABILITIES WERE DISTRIBUTED TO THE GLOBAL HEALTH AND EDUCATIONAL FOUNDATION, FEI#94-3353881, PREVIOUSLY KNOWN AS THE WHEELCHAIR FOUNDATION.

CASH	\$ 65,353.59	
LOAN DUE FROM WHEELCHAIR FOUNDATION	1,777.89	
LOAN DUE FROM THE WATER LEADERS FOUNDATION	4,999.59	
FIXED ASSET - WEBSITE	3,974.45	
ORGANIZATIONAL COSTS	50,212.64	} written off before merger by Global Health and Education
ACCUMULATED AMORTIZATION	(1,953.00)	
ACCRUED EXPENSES	(26,343.00)	
LOAN FROM KEB INVESTMENTS	(43,767.68)	
LOAN FROM ACTQUA CORPORATION	(9,489.22)	
FUND BALANCE	(44,765.26)	

**CERTIFICATE OF APPROVAL OF
AGREEMENT OF MERGER OF
GLOBAL HEALTH AND EDUCATION FOUNDATION,
A DELAWARE NONPROFIT, NONSTOCK CORPORATION, AND
WATER LEADERS FOUNDATION,
A DELAWARE NONPROFIT, NONSTOCK CORPORATION, INTO
WHEELCHAIR FOUNDATION,
A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION**

Kenneth E. Behring and Jeffrey K. Behring hereby certify pursuant to Section 256 of the Delaware General Corporation Law and Section 6014 of the California Corporations Code that:

1. They are the President and Secretary, respectively, of Global Health and Education Foundation, a Delaware nonprofit, nonstock corporation.
2. The Agreement of Merger in the form attached has been approved and adopted by the Board of Directors of this corporation.
3. This corporation has no members.
4. No additional approval of the Agreement of Merger is required.
5. The Attorney General of the State of California has been given prior written notice of this merger.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

IN WITNESS WHEREOF, the undersigned have executed this Certificate as of July 25, 2007.

By: _____

Kenneth E. Behring
President

By: _____

Jeffrey K. Behring
Secretary

Delaware

PAGE 1

The First State

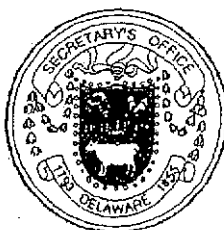
I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AGREEMENT OF MERGER, WHICH MERGES:

"GLOBAL HEALTH AND EDUCATION FOUNDATION", A DELAWARE CORPORATION,

"WATER LEADERS FOUNDATION", A DELAWARE CORPORATION,

WITH AND INTO "WHEELCHAIR FOUNDATION" UNDER THE NAME OF "WHEELCHAIR FOUNDATION", A CORPORATION ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF CALIFORNIA, AS RECEIVED AND FILED IN THIS OFFICE THE THIRD DAY OF AUGUST, A.D. 2007, AT 4:03 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



4402063 8100M

070889910

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 5902882

DATE: 08-06-07

AGREEMENT OF MERGER

This Agreement of Merger is adopted as of this 25th day of July, 2007, by and between Global Health and Education Foundation, a Delaware nonprofit, nonstock corporation ("GHEF"), Water Leaders Foundation, a Delaware nonprofit, nonstock corporation ("WaterLeaders" and, together with GHEF, the "Merging Corporations"), and Wheelchair Foundation, a California nonprofit public benefit corporation (the "Surviving Corporation").


1. GHEF and WaterLeaders shall be merged with and into the Surviving Corporation.
2. The Bylaws and Articles of Incorporation of the Surviving Corporation, as in effect immediately prior to the Effective Date, shall thereafter continue in full force and effect as the Bylaws and Articles of Incorporation of the Surviving Corporation.
3. The Merging Corporations shall from time to time, as and when requested by the Surviving Corporation, execute and deliver all such documents and instruments and take all such actions necessary or desirable to evidence or carry out this merger.
4. The Effective Date of the merger and the effect of the merger are as prescribed by law.
5. The Surviving Corporation agrees that it may be served with process in the State of Delaware in any proceeding for enforcement of any obligation of either of the Merging Corporations, as well as for enforcement of any obligation of the Surviving Corporation arising from the merger, and irrevocably appoints the Secretary of State of the State of Delaware as its agent to accept service of process in any suit or other proceedings. A copy of any such process shall be mailed by the Secretary of State of the State of Delaware to: Wheelchair Foundation, 3820 Blackhawk Road, Danville, CA 94506.
6. This Agreement of Merger may be executed in multiple counterparts, each of which shall be deemed an original and all of which, when taken together, shall constitute one and the same document.

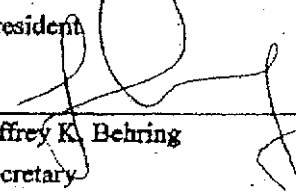
(Signature page follows)

IN WITNESS WHEREOF, the undersigned have executed this Agreement of Merger as of the date first set forth above.


MERGING CORPORATIONS:

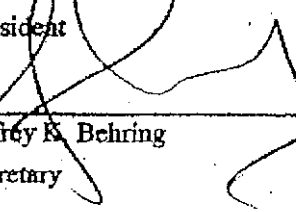
Global Health and Education Foundation,
a Delaware nonprofit, nonstock corporation

By: 
Kenneth E. Behring
President

By: 
Jeffrey K. Behring
Secretary

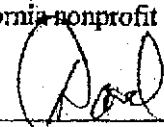

Water Leaders Foundation,
a Delaware nonprofit, nonstock corporation

By: 
Kenneth E. Behring
President

By: 
Jeffrey K. Behring
Secretary

SURVIVING CORPORATION:

Wheelchair Foundation
a California nonprofit public benefit corporation


By:  
David E. Behring
President

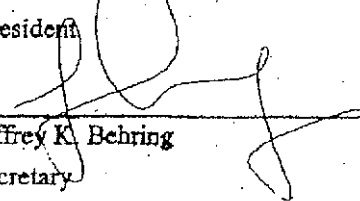
By: _____
Christopher L. Rudd
Secretary

IN WITNESS WHEREOF, the undersigned have executed this Agreement of Merger as of the date first set forth above.


MERGING CORPORATIONS:

Global Health and Education Foundation,
a Delaware nonprofit, nonstock corporation

By: 
Kenneth E. Behring
President

By: 
Jeffrey K. Behring
Secretary

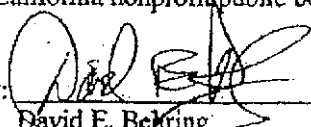
Water Leaders Foundation,
a Delaware nonprofit, nonstock corporation

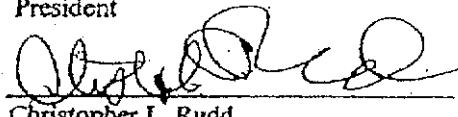
By: 
Kenneth E. Behring
President

By: _____
Jeffrey K. Behring
Secretary

SURVIVING CORPORATION:

Wheelchair Foundation
a California nonprofit public benefit corporation

By: 
David E. Behring
President

By: 
Christopher L. Rudd
Secretary

A0664943

ENDORSED - FILED
In the office of the Secretary of State
of the State of California

AUG 03 2007

AGREEMENT OF MERGER

This Agreement of Merger is adopted as of this 25th day of July, 2007, by and between Global Health and Education Foundation, a Delaware nonprofit, nonstock corporation ("GHEF"), Water Leaders Foundation, a Delaware nonprofit, nonstock corporation ("WaterLeaders" and, together with GHEF, the "Merging Corporations"), and Wheelchair Foundation, a California nonprofit public benefit corporation (the "Surviving Corporation").

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(Signature page follows)

IN WITNESS WHEREOF, the undersigned have executed this Agreement of Merger as of the date first set forth above.

MERGING CORPORATIONS:

Global Health and Education Foundation,
a Delaware nonprofit, nonstock corporation

By: 

Kenneth E. Behring

President

By: 

Jeffrey K. Behring

Secretary

Water Leaders Foundation,
a Delaware nonprofit, nonstock corporation

By: 

Kenneth E. Behring

President

By: 

Jeffrey K. Behring

Secretary

SURVIVING CORPORATION:

Wheelchair Foundation
a California nonprofit public benefit corporation

By: 

David E. Behring

President

By: 

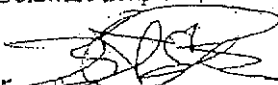
Christopher L. Rudd

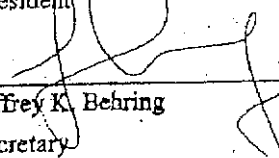
Secretary

IN WITNESS WHEREOF, the undersigned have executed this Agreement of Merger as of the date first set forth above.

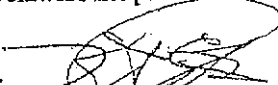
MERGING CORPORATIONS:

Global Health and Education Foundation,
a Delaware nonprofit, nonstock corporation

By: 
Kenneth E. Behring
President

By: 
Jeffrey K. Behring
Secretary

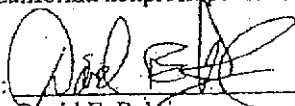
Water Leaders Foundation,
a Delaware nonprofit, nonstock corporation


By: 
Kenneth E. Behring
President

By: _____
Jeffrey K. Behring
Secretary

SURVIVING CORPORATION:

Wheelchair Foundation
a California nonprofit public benefit corporation

By: 
David E. Behring
President

By: 
Christopher L. Rudd
Secretary