

Return of Organization Exempt From Income Tax

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

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning , **2010**, and ending , **20**

B Check if applicable:	<input type="checkbox"/>	Address change	C Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA			D Employer identification number 95-2021853	
	<input type="checkbox"/>	Name change					
	<input type="checkbox"/>	Initial return					
	<input type="checkbox"/>	Terminated					
<input type="checkbox"/>	Amended return	E Telephone number (213) 627-6217			G Gross receipts \$ 796,301.		
<input type="checkbox"/>	Application pending						
F Name and address of principal officer: DOUGLAS ERBER 345 S. FIGUEROA ST., STE M-1 LOS ANGELES, CA 90071			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
							If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			H(c) Group exemption number ▶		L Year of formation: 1959 M State of legal domicile: CA		
J Website: ▶ WWW.JAS-SOCAL.ORG							
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶							
Part I Summary							

Part I Summary			Prior Year	Current Year
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO BUILD ECONOMIC, CULTURAL, GOVERNMENTAL AND PERSONAL RELATIONSHIPS BETWEEN THE PEOPLE OF JAPAN AND AMERICA.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	38.
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	38.
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	4.
	6	Total number of volunteers (estimate if necessary)	6	3.
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,019,429.	569,250.
	9	Program service revenue (Part VIII, line 2g)	0.	0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,746.	2,597.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-391,666.	-133,112.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	630,509.	438,735.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	305,058.	299,259.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 36,557.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	169,422.	140,629.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	474,480.	439,888.	
19	Revenue less expenses. Subtract line 18 from line 12	156,029.	-1,153.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 396,711.	End of Year 323,633.
	21	Total liabilities (Part X, line 26)	88,042.	16,117.
	22	Net assets or fund balances. Subtract line 21 from line 20	308,669.	307,516.

Part II Signature Block

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.

Sign Here			Date
	Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶ KPMG LLP	Check if self-employed <input type="checkbox"/> PTIN P00576936	
	Firm's address ▶ 355 S. GRAND AVE., SUITE 2000 LOS ANGELES, CA 90071	EIN ▶ 13-5565207	
		Phone no. ▶ 213-972-4000	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2010)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III Yes No

1 Briefly describe the organization's mission:

TO BUILD ECONOMIC, CULTURAL, GOVERNMENTAL AND PERSONAL RELATIONSHIPS
BETWEEN THE PEOPLE OF JAPAN AND AMERICA.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 349,879. including grants of \$) (Revenue \$)

ATTACHMENT 1

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 349,879.

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-20b detailing various organizational requirements and their completion status.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 21 through 38 regarding grants, compensation, tax-exempt bonds, and controlled entities.

Part V **Statements Regarding Other IRS Filings and Tax Compliance**
 Check if Schedule O contains a response to any question in this Part V.

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	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)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	X	
7d	If "Yes," indicate the number of Forms 8282 filed during the year		0
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (38); 1b Enter the number of voting members included in line 1a, above, who are independent (38); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Does the organization have members or stockholders? (X); 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? (X); 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?; 11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done (X); 13 Does the organization have a written whistleblower policy? (X); 14 Does the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA,
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. [] Own website [] Another's website [X] Upon request
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: JAPAN AMERICA SOCIETY OF SO CA 345 SOUTH FIGUEROA ST, STE M-1 LA, CA 90071 213-627-6217

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DONALD P BAKER DIRECTOR	2.00	X					0.	0.	0.	
(2) ROBERT BRASCH CHAIRMAN	2.00	X		X			0.	0.	0.	
(3) GEORGE A BRUMDER DIRECTOR	1.00	X					0.	0.	0.	
(4) R THOMAS DECKER DIRECTOR	2.00	X					0.	0.	0.	
(5) KEITH B ELMER DIRECTOR	2.00	X					0.	0.	0.	
(6) WERNER ESCHER DIRECTOR	1.00	X					0.	0.	0.	
(7) MICHAEL FEYDER DIRECTOR	2.00	X					0.	0.	0.	
(8) NORMAN A FUTAMI COUNSEL	2.00	X		X			0.	0.	0.	
(9) RUSSELL HANLIN DIRECTOR	2.00	X					0.	0.	0.	
(10) NANCY WOO HIROMOTO CO-VICE CHAIRMAN	2.00	X		X			0.	0.	0.	
(11) CHRIS INOUYE DIRECTOR	1.00	X					0.	0.	0.	
(12) JONATHAN KAJI DIRECTOR	2.00	X					0.	0.	0.	
(13) KAPPEI MORISHITA CO-VICE CHAIRMAN	2.00	X		X			0.	0.	0.	
(14) EDWARD PERRON DIRECTOR	2.00	X					0.	0.	0.	
(15) JOSEPH C PORTILLO SECRETARY	2.00	X		X			0.	0.	0.	
(16) YOSHIHIRO SANO DIRECTOR	1.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) MARK SULLIVAN DIRECTOR	2.00	X						0.	0.	0.
(18) YUKUO TAKENAKA DIRECTOR	1.00	X						0.	0.	0.
(19) TRACEY DOI DIRECTOR	2.00	X						0.	0.	0.
(20) SHIGERU KIMURA DIRECTOR	1.00	X						0.	0.	0.
(21) TOBY ROSE MALLEN DIRECTOR	2.00	X						0.	0.	0.
(22) TAKASHI OHDE DIRECTOR	1.00	X						0.	0.	0.
(23) TOSHIKI OKA DIRECTOR	1.00	X						0.	0.	0.
(24) BRIAN PECK DIRECTOR	2.00	X						0.	0.	0.
(25) TERUO TABUCHI DIRECTOR	2.00	X						0.	0.	0.
(26) YU TANABE DIRECTOR	2.00	X						0.	0.	0.
(27) SHIRO TOMEOKI DIRECTOR	1.00	X						0.	0.	0.
(28) VIVIEN USUI DIRECTOR	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A ATTACHMENT 2								121,100.	0	18,652.
d Total (add lines 1b and 1c)								121,100.	0	18,652.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **▶ 1**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶ 0**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a						
	b Membership dues	1b	134,725.					
	c Fundraising events	1c	310,075.					
	d Related organizations	1d						
	e Government grants (contributions) . .	1e						
	f All other contributions, gifts, grants, and similar amounts not included above .	1f	124,450.					
	g Noncash contributions included in lines 1a-1f: \$		202,120.					
	h Total. Add lines 1a-1f			569,250.				
Program Service Revenue	2a _____	Business Code						
	b _____							
	c _____							
	d _____							
	e _____							
	f All other program service revenue							
	g Total. Add lines 2a-2f			0.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,597.			2,597.	
	4 Income from investment of tax-exempt bond proceeds . . .			0.				
	5 Royalties			0.				
		(i) Real	(ii) Personal					
	6a Gross Rents							
	b Less: rental expenses							
	c Rental income or (loss)							
	d Net rental income or (loss)			0.				
		(i) Securities	(ii) Other					
	7a Gross amount from sales of assets other than inventory							
	b Less: cost or other basis and sales expenses							
	c Gain or (loss)							
	d Net gain or (loss)			0.				
	8a Gross income from fundraising events (not including \$ 310,075. of contributions reported on line 1c). See Part IV, line 18	a	ATCH 3	223,910.				
	b Less: direct expenses	b		357,566.				
c Net income or (loss) from fundraising events		ATCH 4	-133,656.			-158,070.		
9a Gross income from gaming activities. See Part IV, line 19	a							
b Less: direct expenses	b							
c Net income or (loss) from gaming activities			0.					
10a Gross sales of inventory, less returns and allowances	a							
b Less: cost of goods sold	b							
c Net income or (loss) from sales of inventory			0.					
Miscellaneous Revenue		Business Code						
11a MISC. INCOME		900099	544.			544.		
b _____								
c _____								
d All other revenue								
e Total. Add lines 11a-11d			544.					
12 Total revenue. See instructions			438,735.	0.	0.	-154,929.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	121,100.	99,310.	9,680.	12,110.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	120,859.	101,522.	8,460.	10,877.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0.			
9 Other employee benefits	39,331.	32,631.	2,780.	3,920.
10 Payroll taxes	17,969.	14,680.	1,384.	1,905.
11 Fees for services (non-employees):				
a Management	0.			
b Legal	0.			
c Accounting	1,788.		1,788.	
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	325.	79.	49.	197.
12 Advertising and promotion	135.	135.		
13 Office expenses	15,893.	13,505.	1,599.	789.
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	50,226.	41,737.	3,466.	5,023.
17 Travel	8,210.	6,814.	821.	575.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	0.			
20 Interest	0.			
21 Payments to affiliates	2,500.	2,125.	375.	
22 Depreciation, depletion, and amortization	1,898.		1,898.	
23 Insurance	5,459.	4,526.	501.	432.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a ASSOCIATION FEES -----	1,377.	688.	689.	
b BANK/CREDIT CARD SERVICES FE -----	7,052.	5,853.	564.	635.
c BAD DEBT EXPENSE -----	19,215.		19,215.	
d MISCELLANEOUS -----	1,833.	1,556.	183.	94.
e OTHER PROGRAM EXPENSE -----	24,718.	24,718.		
f All other expenses -----				
25 Total functional expenses. Add lines 1 through 24f	439,888.	349,879.	53,452.	36,557.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	102.	1	102.
	2 Savings and temporary cash investments	383,741.	2	315,202.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	7,473.	4	4,808.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 52,637.		
	b Less: accumulated depreciation	10b 52,436.	2,100.	10c 201.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,295.	15	3,320.
16 Total assets. Add lines 1 through 15 (must equal line 34)	396,711.	16	323,633.	
Liabilities	17 Accounts payable and accrued expenses	4,580.	17	13,618.
	18 Grants payable		18	
	19 Deferred revenue	80,000.	19	0.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	3,462.	25	2,499.
	26 Total liabilities. Add lines 17 through 25	88,042.	26	16,117.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	293,000.	27	291,847.
	28 Temporarily restricted net assets	15,669.	28	15,669.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	308,669.	33	307,516.	
34 Total liabilities and net assets/fund balances	396,711.	34	323,633.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	438,735.
2	Total expenses (must equal Part IX, column (A), line 25)	2	439,888.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,153.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	308,669.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	307,516.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?		X
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
2d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 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 exempt 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)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Other

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)	
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	443,384.	669,654.	519,613.	1,019,429.	569,250.	3,221,330.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	443,384.	669,654.	519,613.	1,019,429.	569,250.	3,221,330.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f),						697,908.
6 Public support. Subtract line 5 from line 4.						2,523,422.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	443,384.	669,654.	519,613.	1,019,429.	569,250.	3,221,330.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	358.	682.	1,099.	2,746.	2,597.	7,482.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . ATCH 1	1,424.	764.	784.	633.	544.	4,149.
11 Total support. Add lines 7 through 10						3,232,961.
12 Gross receipts from related activities, etc. (see instructions)					12	53,055.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	78.05 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	71.64 %
16a 33 1/3 % support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here . The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3 % support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, 15, 16. Row 15: Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2009 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, 17, 18. Row 17: Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2009 Schedule A, Part III, line 17 18 %

- 19a 33 1/3 % support tests - 2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization; 19b 33 1/3 % support tests - 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization; 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2006	2007	2008	2009	2010	TOTAL
OTHER INCOME	1,424.	764.	784.	633.	544.	4,149.
TOTALS	<u>1,424.</u>	<u>764.</u>	<u>784.</u>	<u>633.</u>	<u>544.</u>	<u>4,149.</u>

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

2010

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 4,610.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 14,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 17,950.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$ 17,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		\$ 1,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6		\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7		\$ 26,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9		\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10		\$ 17,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11		\$ 350.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12		\$ 300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	TICKETS TO VARIOUS CONCERTS AND SPORTING EVENTS, ETC.	\$ 4,610.	VARIOUS
6	TICKETS TO VARIOUS SPORTING EVENTS	\$ 7,000.	VARIOUS
7	4 ROUND-TRIP BUSINESS CLASS TICKETS FROM L.A. TO JAPAN	\$ 26,000.	06/09/2010
9	TWO UCHIKAKE KIMONOS	\$ 60,000.	09/13/2010
11	190 COFFEE MUGS	\$ 350.	09/13/2010
12	PARABIO SKINCARE SET	\$ 300.	06/09/2010

**SCHEDULE D
(Form 990)**

Supplemental Financial Statements

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

▶ **Attach to Form 990.** ▶ **See separate instructions.**

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) (i) and 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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

Schedule D (Form 990) 2010

JSA
0E1268 1.000

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets(continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XI V and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XI V.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	259,722.	65,455.	41,839.		
b Contributions	11,970.	191,650.	22,700.		
c Net investment earnings, gains, and losses	2,560.	2,617.	916.		
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	274,252.	259,722.	65,455.		

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment 100.0000 %
- b Permanent endowment 0.0000 %
- c Term endowment 0.0000 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other	0.	52,637.	52,436.	201.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				201.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount	
(1) Federal income taxes		
(2) LONG TERM DEFERRED RENT	992.	
(3) EVENT DEPOSITS	1,507.	
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,499.	

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1
2	Total expenses (Form 990, Part IX, column (A), line 25)	2
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV.)	8
9	Total adjustments (net). Add lines 4 through 8	9
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a	Net unrealized gains on investments	2a
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV.)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Other losses	2c
d	Other (Describe in Part XIV.)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIV Supplemental Information (continued)

ENDOWMENT FUNDS

SCHEDULE D, PART V, LINE 4

THE JASSC ENDOWMENT FUND WAS ESTABLISHED TO BENEFIT THE NEEDS OF THE FOUNDATION. THE PRINCIPAL IN THE ENDOWMENT FUND SHALL BE HELD AND INVESTED WITH ALL INCOME GENERATED USED IN ACCORDANCE WITH THE FUND GUIDELINES AS DETERMINED BY THE FUND'S TRUSTEES. THE JASSC ENDOWMENT FUND CURRENTLY CONSISTS OF TWO FUNDS: THE GENERAL FUND AND THE SCHOLARSHIP FUND.

THE GENERAL FUND IS AN UNRESTRICTED FUND USED TO SUPPORT THE FOUNDATION'S PURPOSES, INCLUDING GENERAL EXPENSES RELATED TO MANAGEMENT OF THE PROGRAMS AND OPERATIONS OF THE FOUNDATION AND OVERHEAD EXPENSES.

THE SUB-FUND IS A RESTRICTED SCHOLARSHIP FUND CREATED TO FUND SCHOLARSHIPS AND SCHOLARSHIP PROGRAMS BENEFITING INDIVIDUALS SELECTED THROUGH THE USE OF OBJECTIVE STANDARDS WHICH HAVE BEEN ADOPTED BY THE FOUNDATION'S BOARD OF DIRECTORS.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2010

**Open To Public
Inspection**

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of non-government grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total events
		DINNER/GALA	TOURNAMENT	14.	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	292,487.	167,416.	74,082.	533,985.
	2 Less: Charitable contributions	172,701.	115,679.	21,695.	310,075.
	3 Gross income (line 1 minus line 2)	119,786.	51,737.	52,387.	223,910.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	113,501.	88,619.		202,120.
	6 Rent/facility costs	19,500.	8,938.		28,438.
	7 Food and beverages	41,048.	9,052.		50,100.
	8 Entertainment	1,500.			1,500.
	9 Other direct expenses	32,731.	15,677.	27,000.	75,408.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(357,566.)
	11 Net income summary. Combine line 3, column (d), and line 10				-133,656.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				()
	8 Net gaming income summary. Combine line 1, column d, and line 7				

9 Enter the state(s) in which the organization operates gaming activities: _____
a Is the organization licensed to operate gaming activities in each of these states? Yes No
b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
b If "Yes," explain: _____

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Complete this part to provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**

OMB No. 1545-0047

2010

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Name of the organization: **JAPAN AMERICA SOCIETY OF SO. CALIFORNIA**
Employer identification number: **95-2021853**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art	X	1.	2,000.	RESALE VALUE
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles	X	28.	3,750.	RESALE VALUE
19 Food inventory	X	652.	5,974.	RESALE VALUE
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (TRAVEL)	X	18.	64,504.	RESALE VALUE
26 Other ▶ (ENTERTAINMENT)	X	59.	36,197.	RESALE VALUE
27 Other ▶ (MERCHANDISE)	X	113.	89,695.	RESALE VALUE
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0.

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, line 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		X
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN B

THE NUMBER OF CONTRIBUTIONS WAS DETERMINED BASED ON THE NUMBER OF CONTRIBUTIONS RECEIVED.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.**

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2010

**Open to Public
Inspection**

Name of the organization

JAPAN AMERICA SOCIETY OF SO. CALIFORNIA

Employer identification number

95-2021853

PART VI SECTION A GOVERNING BODY AND MANAGEMENT

LINE 7A ELECTION OF GOVERNING BODY

ALL MEMBERS MAY ELECT THE GOVERNING BODY.

PART VI SECTION B POLICIES

LINE 11A REVIEW OF FORM 990

THE BOARD OF DIRECTORS HAS DELEGATED THE REVIEW OF THE FORM 990 TO THE
AUDIT COMMITTEE. JAPAN AMERICA SOCIETY'S OFFICE MANAGER WORKS CLOSELY
WITH THE OUTSIDE ACCOUNTING FIRM WHICH PREPARES THE RETURN. THE DRAFT IS
PROVIDED TO THE AUDIT COMMITTEE FOR CAREFUL REVIEW. THE TREASURER REPORTS
BACK TO THE BOARD, ON BEHALF OF THE AUDIT COMMITTEE, REGARDING ITS
OVERSIGHT OF THE FORM 990 AND THE FINAL DRAFT IS PROVIDED TO THE ENTIRE
VOTING BOARD BEFORE THE RETURN IS FILED. THE PRESIDENT OF THE
ORGANIZATION THEN SIGNS THE RETURN.

LINE 12C CONFLICT OF INTEREST POLICY

THE AUDIT COMMITTEE OF THE BOARD IS CHARGED WITH MONITORING PROPOSED OR
ONGOING TRANSACTIONS FOR CONFLICTS OF INTEREST AND ADDRESSING ANY
POTENTIAL OR ACTUAL CONFLICTS. PURSUANT TO THE CONFLICTS OF INTEREST
POLICY, EACH YEAR, EVERY MEMBER OF THE BOARD OF DIRECTORS AND BOARD OF
GOVERNORS, AND EACH OF THE OFFICERS AND EMPLOYEES IS REQUIRED TO
DISCLOSE, AMONG OTHER THINGS, ANY KNOWN CONFLICT, AND TO SIGN AN

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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ACKNOWLEDGMENT THAT HE OR SHE UNDERSTANDS THE CONFLICT OF INTEREST POLICY. THE COMPLETED QUESTIONNAIRES ARE REVIEWED BY THE AUDIT COMMITTEE AND ANY PERSONS WITH ACTUAL OR POTENTIAL CONFLICTS ARE INFORMED VIA WRITTEN COMMUNICATION.

IF A POTENTIAL CONFLICT DOES ARISE:

1. THE AUDIT COMMITTEE INVESTIGATES AND DETERMINES IF THERE IS A CONFLICT.
2. IN THE EVENT OF A FINDING OF A CONFLICT BY THE AUDIT COMMITTEE, THE AUDIT COMMITTEE SHALL INVESTIGATE ALTERNATIVES TO THE CONFLICT TRANSACTION, AND REPORT ITS RECOMMENDATIONS TO THE ORGANIZATION'S BOARD OF DIRECTORS.
3. THE BOARD OF DIRECTORS SHALL DETERMINE, AFTER REASONABLE INVESTIGATION OF THE MATERIAL FACTS AND WITHOUT THE VOTE OF APPLICABLE PERSON INVOLVED IN THE CONFLICT, WHETHER, AMONG OTHER THINGS, THE CONFLICT TRANSACTION IS FAIR AND REASONABLE AS TO THE ORGANIZATION, CONSIDERING POSSIBLE ALTERNATIVES. THE APPLICABLE PERSON INVOLVED IN THE CONFLICT WILL BE ENTITLED TO MAKE A PRESENTATION TO THE BOARD OF DIRECTORS, BUT CANNOT BE PRESENT AT THE DELIBERATIONS OR VOTE OF THE BOARD OF DIRECTORS. ONLY UPON A FAVORABLE DETERMINATION BY THE BOARD OF DIRECTORS SHALL THE CONFLICT TRANSACTION BE DEEMED APPROVED.

LINES 15A & 15B DETERMINATION OF COMPENSATION
THE JAPAN AMERICA SOCIETY'S FINANCE COMMITTEE, WHICH IS COMPRISED SOLELY OF INDEPENDENT, UNCOMPENSATED DIRECTORS, NONE OF WHOM HAS A CONFLICT OF

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENTS FOR WHICH IT HAS OVERSIGHT, HAS BEEN DELEGATED AUTHORITY BY THE BOARD TO PROPOSE REASONABLE COMPENSATION PACKAGES FOR EACH KEY EMPLOYEE (INCLUDING THE PRESIDENT). THE FINANCE COMMITTEE DEVELOPS, CONSISTENT WITH THE ORGANIZATION'S PHILOSOPHY AND PRINCIPLES, THE ANNUAL PERFORMANCE GOALS AND CRITERIA TO BE USED IN DETERMINING MERIT INCREASES AND VARIABLE COMPENSATION CRITERIA FOR KEY EMPLOYEES. THE FINANCE COMMITTEE ALSO REVIEWS, ANALYSES AND PROVIDES BENCHMARKING DATA FOR THE TOTAL COMPENSATION AND BENEFITS PACKAGES OF KEY EMPLOYEES. APPROPRIATE COMPARABILITY DATA IS OBTAINED FOR TOTAL ECONOMIC BENEFITS PAID BY SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS FOR SIMILAR RESPONSIBILITIES.

THE FINANCE COMMITTEE REPORTS ITS RECOMMENDATIONS TO THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL. ALL DELIBERATIONS AND DECISIONS ARE DOCUMENTED IN THE COMMITTEE'S MEETING MINUTES. THESE PROCEDURES ARE CARRIED OUT ANNUALLY.

PART VI SECTION C DISCLOSURE

LINE 19 DOCUMENTS AVAILABLE TO PUBLIC

WHILE FEDERAL TAX LAWS DO NOT MANDATE THAT THE JAPAN AMERICA SOCIETY'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS BE MADE AVAILABLE FOR PUBLIC INSPECTIONS, THE JAPAN AMERICA SOCIETY MAKES ITS FINANCIAL STATEMENTS AVAILABLE EACH YEAR AT ITS ANNUAL MEMBERS MEETING AND UPON REQUEST.

ATTACHMENT 1

FORM 990, PART III - PROGRAM SERVICE, LINE 4A

THE JAPAN AMERICA SOCIETY WORKS TO: 1. PROMOTE AMONG THE

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
---	--

ATTACHMENT 1 (CONT'D)

AMERICAN PEOPLE A MORE ACCURATE KNOWLEDGE OF THE PEOPLE OF JAPAN, THEIR AIMS, CUSTOMS, IDEALS, ARTS AND SCIENCES, INDUSTRIES, ECONOMIC CONDITIONS, AND EDUCATIONAL PROCESS; 2. SERVE THE PEOPLE OF JAPAN AND THE UNITED STATES IN FOSTERING MUTUAL UNDERSTANDING BETWEEN THE TWO NATIONS; 3. SERVE AS AN INFORMATION CENTER IN OBTAINING INFORMATION RELATING TO JAPAN AND THE UNITED STATES FOR INDIVIDUALS AND ORGANIZATIONS; 4. SPONSOR MEETINGS OF DISTINGUISHED JAPANESE AND AMERICANS FOR THE EXCHANGE OF KNOWLEDGE AND IDEAS; 5. ASSIST STUDENTS IN OBTAINING PROPER COUNSELING IN REGARD TO EDUCATIONAL MATTERS; 6. FOSTER EDUCATION ABOUT JAPAN THROUGH BULLETINS, LECTURES, SPECIAL COURSES, CONFERENCES, DISCUSSION PANELS, EXHIBITIONS, FILMS AND SCIENTIFIC PURPOSES.

ATTACHMENT 2

PART VII - CONTINUATION OF OFFICERS, DIRECTORS, TRUSTEES,
KEY EMPLOYEES AND HIGHEST COMPENSATED EMPLOYEES

(1)=IND.TRUSTEE/DIR. (2)=INS.TRUSTEE (3)=OFFICER (4)=KEY EMP. (5)=HIGHEST COMP. (6)=FORMER

(A) NAME AND TITLE	(B) HOURS	(C) POSITION						COMPENSATION FROM		
		(1)	(2)	(3)	(4)	(5)	(6)	(D) ORG.	(E) REL. ORG.	(F) OTHER
29 TOMONORI ISHII DIRECTOR	1.00	X						0.	0.	0.
30 MASA AKI KAJI DIRECTOR	1.00	X						0.	0.	0.
31 AKIRA TASAKI DIRECTOR	1.00	X						0.	0.	0.
32 MARK E BUCHMAN DIRECTOR	2.00	X						0.	0.	0.
33 GLEN I HAMAKAWA TREASURER	2.00	X		X				0.	0.	0.
34 TERRY S HARA DIRECTOR	2.00	X						0.	0.	0.
35 JERRY J KOYANAGI DIRECTOR	2.00	X						0.	0.	0.
36 JOEL D LITTLEFORD DIRECTOR	2.00	X						0.	0.	0.
37 MASAMICHI (MITCH) YASUDA DIRECTOR	1.00	X						0.	0.	0.
38 MARY E BARTON										

Name of the organization JAPAN AMERICA SOCIETY OF SO. CALIFORNIA	Employer identification number 95-2021853
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		<u>ATTACHMENT 2 (CONT'D)</u>		
DIRECTOR	2.00	X	0.	0.
39 DOUGLAS ERBER				
PRESIDENT	40.00	X	121,100.	0. 18,652.

ATTACHMENT 3

FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
DINNER/GALA	172,701.
TOURNAMENT	115,679.
OTHER	21,695.
TOTAL	<u>310,075.</u>

ATTACHMENT 4

FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
DINNER/GALA	119,786.	208,280.	-88,494.
TOURNAMENT	51,737.	122,286.	-70,549.
OTHER	52,387.	27,000.	25,387.
TOTALS	<u>223,910.</u>	<u>357,566.</u>	<u>-133,656.</u>