

**WSO RELATED MATERIAL
JUNE 1991**

**WORLD SERVICE OFFICE, INC.
ANNUAL WORK PLAN
CONFERENCE YEAR, 1991-1992**

June 14, 1991

Dear Fellow Trusted Servants,

The following document represents the BOD's understanding of fellowship priorities to be addressed by the WSO. These priorities have been identified by trusted servants at our most recent WSC and at many prior WSC's.


The WSO will use this document as a guide in determining the most appropriate way to use limited resources. Our efforts to reduce or eliminate nonessential expenditures, while taking other actions to increase office efficiency, have enabled us to address many concerns, but this saving is not unlimited. The potential areas in which the WSO could provide valuable needed products and services continues to grow faster than available resources; thus, clear prioritized direction is needed.

Our first priority must be to maintain our ability to operate. Without these administrative requirements, we cannot provide any products or services. The World Service Office has many routine and day to day responsibilities, which it carries out in the course of administering general operations, including all of those functions normally associated with the operation of a business and those functions outlined in the TWGGS, or otherwise accepted functions of the office. These functions include: communication, personnel management, management of two satellite offices, accounting, payroll, shipping & receiving, inventory and purchasing, telephone reception, order entry & customer service, data services, intellectual property management, group services, public information, translations, international communications, written and telephone inquiries from the Fellowship, asset management for WSO and WCC, *Meeting by Mail* and *Newsline* preparation, and the production and distribution of the *N.A. Way* magazine (editorial compilation, customer service, marketing programs, etc.). Our next priority must be WSC administration activities identified in the WSC budget followed by fixed WSC items. Discretionary priority projects of the WSC and other requests for WSO resources follow in that order. New priorities may arise, but they will require BOD or Interim Committee action before being placed in our work plan.

Study of this work plan will show periods of activity when the WSO will be unavailable to accommodate additional assignments. At present we are still searching for ways to simultaneously staff *Daily Book*, *Traditions*, *Guide to Service*, and *Steps* projects. If additional funding is not available, trusted servant guidance will be necessary to reprioritize WSO activities.

To enable you to follow our progress in achieving stated goals, monthly reports will be provided that mirror the format of this plan. The Annual Work Plan alone does not generate new resources or eliminate the need to make difficult decisions. It does, however, address our need for an ongoing, consistent, comprehensive overview of WSO activities and plans.

In fellowship,


Bob McDonough

DEPARTMENTAL RESPONSIBILITIES

WSC Administrative Department

- WSO Administration
- WSC Administration
- WSC Administrative Committee
- WSO BOD (4) and WSB (4) meeting attendance
- Other meetings (Isolated Groups, WSCLC, Steps, Traditions)
- RSR committees
- RSC Input to Conference Report
- Alternative meeting sites
- Inter-regional publication

European Service Office

- WSO/ESO Administration (all funct.)
- Sale, inventory, dist. lit. in Europe
- Respond to general inquiries about N.A. and N.A. services from Europe
- Attend at Fellowship Service Conferences/meetings (6)
- European Study Group coordination
- Group services, public information, H&I coordination in Europe

Policy Department

- WSO Administration
- WSC Administration
- WSC Policy Administration
- Three working groups: Regional Seating, Regional Involvement in World Services,, WSC Format

International Department

- Provide International Mtg. Dir. info.
- Respond to Internat. requests for lit.
- Respond to general inquiries about N.A. and N.A. services outside U.S.
- Update Internat. contact list, service structure info.
- Update international correspondence log and provide to WSB

Literature Department

- WSO Administration
- Prod. of English literature
- WSC Administration
- WSCLC Administration
- Daily Book (May-January): composition of 375 daily entries (May-Sept.), editing of 375 daily entries (May-Nov.), coord. of four review groups (May-Nov.), App. form prep. (Dec.-Jan.)
- In Times of Illness: app. form prep. (Dec.-Jan.)
- WSCLC meetings (Nov. and March)
- Steps project communication
- Intro. Guide survey (May-August)
- RSC/ASC Literature assignments (50)
- Basic Text stories notation

Legal

- Initiate protection of the name C.A.R.E.N.A.
- Initiate Covenants Not To Sue with vendors.
- Develop policy for the use of fellowship's intellectual property.
- N.A. Literature Trust
- I.R.S. Special Ruling Research

Board of Trustees

- Coordinate (4) meetings
- WSB Committees (3)
- WSB Administration
- Traditions
- WSO Board attendance
- Additional Needs
- Direct group contributions
- Zonal elections of trustees
- Non-gender specific language
- Direct donation fund for translations

Hospitals & Institutions Department

- WSO Administration
- WSC Administration
- WSC H&I Administration
- Lit. stockpile distribution
- Pub. of Reaching Out (June, Sept., Dec., March)
- Guidelines ad hoc (August)
- Handbook Review ad hoc (August)
- Panel Tape ad hoc (August)
- Learning Days ad hoc (August)
- External ad hoc (WSC '92)
- Multi-national ad hoc (WSC '92)
- Outreach ad hoc

Public Information Department

- WSO Administration
- WSC Administration
- WSC P.I. Administration
- Non-N.A. events participation
- Production of P.I. News
- P.I. Video
- Newsletter to professionals (2)
- Phoneline Handbook revisions
- P.I. in Rural Areas work group
- P.I. Policy work group

Group Services Department

- Dir. resource to N.A. groups, assist with problems
- Provide starter kits for new meetings
- Provide meeting information
- Respond to gen. inquiries about N.A. and N.A. services
- Reproduction of Phoneline Directory
- Preparation and updating of ASC/RSC resource packages
- Receives, distributes, and files fellowship minutes
- Group registration drive/Data Services Department

Special Projects Department

- Copy-edit pre-production booklets, pamphlets, Newsline
- Editing Conference Report, Digest, CAR (5)
- Editing Reaching Out, P.I. News, Meeting By Mail, Prof. Newsletter (10)
- Ad Hoc Steps/Traditions Administration
- 20 meetings (ad hoc groups, WSCLC, WSB, July-March)
- Prepare, compose, edit committee drafts (60)
- Prepare, edit, mail reports (15)
- Staff meetings (4/week beg. July/August)
- Ad Hoc N.A. Service Administration
- Meetings (3 - September-December)
- Workshop (1)
- Prepare and edit committee drafts (36)
- Prepare and edit committee reports (5)

Data Services

- Restructure master file
- Restructure computer network directory structure
- Process update information for registered groups.

Translation Department

- Production of non-English literature
- Translation committee meeting
- Translation Committee Administration
- Spanish Basic Text, I.P.'s, service mat.
- Portuguese Basic Text, service mat.
- Brazilian Basic Text (delayed)
- French I.P.'s, service material
- German Basic Text, service material
- Swedish I.P.'s, White Booklet
- Hebrew Basic Text, I.P.'s
- Russian White Booklet, I.P.'s
- Flemish glossary, White Booklet
- Italian - all
- Hindi I.P. #1
- Arabic Basic Text

Administration

- Review Financial Management Policy
- Review WSO Sales Policy
- Group Insurance Research
- Evaluate standard financial reports
- Research corporate and financial system changes for Unified Budget
- Fellowship service offices

Production

- In Times of Illness
- For Those in Treatment
- Introductory Guide to Narcotics Anonymous
- Basic Journal
- International Meeting Directory
- 1991 Phoneline Directory
- Temporary Working Guide to the Service Structure
- Guide to P.I.
- P.I. & N.A. Member
- N.A. A Resource In Your Community
- P.I. Video Project
- Literature Committee Handbook

JUNE

- | | |
|--|---|
| <ul style="list-style-type: none"> - WSB Meeting - BOD Meeting - Interim Com. Meeting - WSB Committees - Conf. Sum. Rep. - Conference Digest - Protection of the name CARENA - Steps Ad Hoc meeting - Daily Book - Phoneline Directory - Production - Spanish and Portuguese Basic Texts - Swedish and French I.P.'s - WSO Tax Report - Lit. Trust Document - Intro. Guide Survey - N.A. Way Magazine - P.I. Video - Policy working groups - WSC H&I ad hoc groups - Guide to Service | <ul style="list-style-type: none"> - Prepare/staff - Prepare/staff - Prepare/staff - Prepare/staff - Compose/compile, edit, produce, and mail - Compose/compile, edit, translate, produce, and mail - Initiate legal research - Prepare/staff, collate and mail input on Steps 1-3 - Compose, edit, and mail 83 first-draft entries, and 56 second-draft entries - Prepare/production - TWGSS, new I.P.'s, editing service handbooks - Prepare final drafts - Prepare second and final drafts - Report legal info. to boards, and develop report to Fellowship - Coordinate working group, review by boards, conference call 6/28 - Coordinate info. received from RLC's - Develop, review, produce, and mail - Review bids at joint meeting, develop production schedule - Coordinate activity - Coordinate activity - Comp./mail input rec'd - 12 Concepts |
|--|---|

JULY

- | | |
|---|---|
| <ul style="list-style-type: none"> - Newslite - Steps Project - Traditions meeting - Daily Book - European Service Conference - Spanish, Hebrew, and Portuguese Basic Texts - Swedish and French I.P.'s - Flemish White Booklet, I.P.'s - WSO Tax Report - Lit. Trust Document - Intro Guide Survey - N.A. Way Magazine - P.I. Video - P.I. News - Reaching Out - Meeting By Mail - Policy working groups - H&I ad hoc groups - Guide to Service - Production - Guide to P.I. - P.I. and N.A. member - Literature Com. Handbook - Data Services | <ul style="list-style-type: none"> - compose/compile/edit/prod./ mail - Prepare, compose, edit, and mail 3 drafts; prepare, edit, review by committees, and mail report - Prepare/staff, compose, edit, and mail two drafts; prepare, edit, review by committee/board, and mail report - Compose, edit, and mail 55 first-draft entries, 83 second-draft entries, and 56 third-draft entries - Travel/prepare - Final drafts/pre-production, assist committee - Second and final drafts/pre-production, assist committee - First drafts, assist committee - Report legal info. to boards, and develop report to Fellowship - Coord. working grp/review by boards - Coordinate info. received from RLC's - Develop, review, produce, and mail - Prep./staff com. mtgs.(2)/pre-prod. - Develop, edit, review, produce, mail - Compile, review, edit, produce, mail - Compile, edit, produce, and mail - Coordinate activity - Coordinate activity - Comp./mail inp. rec'd. - 12 Concepts - Produce/inventory - Produce/inventory - Produce/inventory - Restructure Master File |
|---|---|

AUGUST

- | | |
|--|--|
| <ul style="list-style-type: none"> - WSC meeting in Tulsa - WSB Meeting - WSO BOD Meeting - Interim Committee - WSB Committees - European Service Office visit - Steps Meeting
 - Traditions Meeting
 - Daily Book
 - IRS Special Ruling - Spanish, Portu., Heb. and German Basic Texts - Flemish White Book and I.P.'s - WSO Tax Report - Literature Trust Document - Intro. Guide Survey - N.A. Way Magazine - P.I. Video - Guide to Service - WSO Sales Policy - Standard financial reports Production - Basic Journal | <ul style="list-style-type: none"> - Prepare/travel/staff - Prepare/staff - Prepare/staff - prepare/staff - Prepare/staff - Prepare/travel - Prepare/staff; compose, edit, and mail 4 drafts; prepare, edit, review by committees, and mail report - Prepare/staff; compose, edit, and mail 4 drafts; prepare, edit, review by committee/board, and mail report - Compose, edit, and mail 83 first-draft, 83 second-draft, and 83 third-draft entries - Research complete - Prod./pre-prod./first draft, ass. com. - Second/final drafts, ass. committees - Review by boards, mail to Fellowship - Review by boards, - Compile input from RLC's, pre-prod. - Develop, review, produce, and mail - Filming - Comp./mail inp. rec'd - 12 Concepts - Review/revise - Evaluate/revise
 - Produce/inventory |
|--|--|

SEPTEMBER

- | | |
|--|---|
| <ul style="list-style-type: none"> - Conference Report - Conference Digest
 - Translations Com. Meeting - Steps meeting
 - Traditions Project - Daily Book
 - WSC Ad Hoc NAS meeting
 - German and Hebrew Basic Texts - Literature Trust Document - WCNA-21 - Meeting By Mail - N.A. Way Magazine - Newsletter for professionals - P.I. Video - Policy working groups - WSC H&I ad hoc groups - Data Services Production - Introductory Guide to N.A. | <ul style="list-style-type: none"> - Compose/compile/edit/prod./mail - Compose/compile, edit, translate, produce, and mail - Prepare/staff - Prepare/staff; compose, edit and mail 4 drafts; prepare, edit, review by committees, and mail report - Compose, edit and mail 4 drafts - Compose, edit, and mail 53 first-draft entries, 83 second-draft entries, and 167 third-draft entries - Prepare/staff; compose, edit and mail revision of 12 Concepts; prepare, edit, review by committee, and mail report - Prod./pre-prod./1st draft/ass. com. - Coordinate com./review by boards - Finalize all contracts - Compile, edit, produce, and mail - Develop, review, produce, and mail - Develop/review/edit/produce/mail - Post-production - Coordinate activity - Coordinate activity - Restructure computer network directory structure
 - Produce/inventory |
|--|---|

OCTOBER

- | | |
|--|--|
| <ul style="list-style-type: none"> - World Convention - WSO BOD meeting - Newslite - Traditions meeting
 - Steps project - Daily Book
 - NAS Meeting
 - R.S.O. workshop - N.A. Way Magazine - Reaching Out - Hebrew and German Basic Texts - H&I/P.I. Handbooks into 4 languages - Literature Trust Document - WSC H&I ad hoc committees - Policy working groups | <ul style="list-style-type: none"> - Travel/prepare/staff - Prepare/staff - Compile, edit, produce, and mail - Prepare/ staff; compose, edit, and mail 4 drafts; prepare, edit, review by committee/board, and mail report - Compose, edit, and mail 4 drafts - Edit and mail out 135 second and third drafts - Prepare/staff; compose, edit and mail revision of 12 Concepts; prep./edit review by committee; and mail report - Travel/prepare/staff - Develop, review, produce, and mail - Comp./review/edit/prod./mail - Prod./pre-prod., assist committees - Approved glossaries, first drafts - Coord. working group, rev. by boards - Coordinate activity - Coordinate activity |
|--|--|

NOVEMBER

- | | |
|--|---|
| <ul style="list-style-type: none"> - WSB meeting - WCC Annual meeting - WSB committees - WSCLC Meeting - Conference Report - Conference Digest
 - Steps Meeting
 - Unified Budget
 - Traditions Meeting (4-day meeting)
 - Daily Book
 - Colombia trip - NAS meeting? - Hebrew and Brazilian Basic Texts - H&I/P.I. Handbooks into 4 languages - Literature Trust Document
 - N.A. Way Magazine - Meeting By Mail - WSC H&I ad hoc committees - Policy working groups | <ul style="list-style-type: none"> - Prepare/staff - Prepare/staff - Prepare/staff - Prepare/staff - Compose/compile/edit/prod./mail - Compose/compile, edit, translate, produce, and mail - Prepare/staff; compose, edit, and mail 3 drafts; prepare, edit, review by committees, and mail report - Research corporate and financial system changes - Prepare/staff; factor in input and make final changes to second half of Traditions book - Review all final material by full WSCLC and factor in resulting input - Travel/prepare - Prepare/staff - Prod./1st draft, assist committee - Second drafts, assist committees - Coordinate working group, review by boards, develop final draft - Develop, review, produce, and mail - Compile, edit, produce, and mail - Coordinate activity - Coordinate activity |
|--|---|

DECEMBER

- | | |
|---|--|
| <ul style="list-style-type: none"> - Steps meeting - Traditions meeting - Daily Book - Guide to Service - Brazilian Basic Text - H&I/P.I. Handbooks into four languages - N.A. Way Magazine - P.I. News - Literature Trust Document - Preparation for Conference Agenda Report - Policy work groups - WSC H&I ad hoc committees - Financial Management Policy - Fellowship Intellectual Property - Covenants Not to Sue with Vendors - Fellowship Service Office Survey | <ul style="list-style-type: none"> - Prepare/ staff; Compose, edit, and mail 3 drafts; prepare, edit review by committees, and mail report; release Steps 1-6 for review and input - Prepare/ staff, compose, edit, and mail 3 drafts; prepare, edit review by committee/board, and mail report; release second half of Traditions book for review and input - Prepare approval version of Daily Book - Prepare approval version of 12 Concepts - Second draft, assist committee final drafts/pre-production, assist committees - Develop, review, produce, and mail - Develop, edit, review, produce, and mail - Develop final draft - Develop and prepare draft for JAC/BOT/BOD review - Coordinate activity - Coordinate activity - Review/revise - Develop use policy - Respond to requests - Summary compilation |
|---|--|

JANUARY

- | | |
|--|--|
| <ul style="list-style-type: none"> - JAC Meeting - WSO BOD Meeting - Conference Agenda Report - Conference Report - Conference Digest - Traditions meeting - Daily Book - Guide to Service - In Time of Illness - Brazilian Basic Text - N.A. Way Magazine - Reaching Out - Meeting By Mail - NAS Workshop? - Policy work groups - WSC H&I ad hoc committees | <ul style="list-style-type: none"> - Prepare/staff - Prepare/staff - Compile/compose, edit, produce and mail - Compile/compose, edit, produce, and mail - Compile/compose, edit, translate, produce and mail - Prepare/staff; compose, edit, and mail three drafts; prepare, edit review by committee/board, and mail report - Finalize approval version - Finalize approval version of 12 Concepts - Prepare approval version - Final draft/pre-production - Develop, review, produce, and mail - Compile, review, edit, produce, and mail - Compile, edit, produce, and mail - Prepare/staff - Coordinate activity - Coordinate activity |
|--|--|

FEBRUARY

- | | |
|---|--|
| <ul style="list-style-type: none"> - WSB Meeting - WSB Committees - Steps Meeting
 - Traditions Project - European Service Office visit - WSC Agenda Workshops - Preparation for WSC '92
 - Preparation for International Development Forum -
 - Newsline
 - Brazilian Basic Text - N.A. Way Magazine - NAS Meeting? - Policy work groups - WSC H&I ad hoc committees | <ul style="list-style-type: none"> - Prepare/staff - Prepare/staff - Prepare/staff; compose, edit, and mail four drafts; prepare, edit, review by committees, and mail report - Compose, edit, and mail three drafts - Travel/prepare - Prepare, assist trusted servants - Develop conference agenda, begin logistical arrangements, staff assignments - Contact non-U.S. conference participants, prepare agenda - Compose/compile, edit, produce, and mail - Production - Develop, review, produce, and mail - Prepare/staff - Coordinate activity - Coordinate activity |
|---|--|

MARCH

- | | |
|--|---|
| <ul style="list-style-type: none"> - WSO BOD Meeting - Conference Report
 - Conference Digest
 - WSCLC Meeting - Steps Meeting
 - Traditions Meeting
 - Preparation for WSC '92
 - Preparation for International Development Forum -
 - WSC Agenda Workshops - Newsletter for Professionals
 - Meeting By Mail - N.A. Way Magazine
 - Policy work groups - WSC H&I ad hoc committees | <ul style="list-style-type: none"> - Prepare/staff - Compile/compose, edit, produce, and mail - Compose/compile, edit, translate, produce, and mail - Prepare/staff - Prepare/staff; compose, edit, and mail two drafts; prepare, edit review by committees, and mail report - Prepare/staff; compose, edit, and mail three drafts; prepare, edit, review by committee/board, and mail report - Finalize conference agenda/logistics, prepare, edit, review, and produce reports - Finalize agenda/logistical arrangements - Assist trusted servants - Compose/compile, edit, review, produce, and mail - Compile, edit, produce, and mail - Develop, review, edit, produce, and mail - Coordinate activity - Coordinate activity |
|--|---|

APRIL

- | | |
|--|---|
| <ul style="list-style-type: none"> - Prepare for WSC '92 - Steps Meeting
 - Prepare for International Development Forum - N.A. Way Magazine
 - Reaching Out | <ul style="list-style-type: none"> - Travel/prepare/staff - Prepare/staff; prepare, edit, review by committees, and mail report - Travel/prepare/staff - Develop, review, edit, produce, and mail - Compile, review, edit, produce, and mail |
|--|---|

EMERGENCY RESOURCE CONSERVATION POLICY

WSO will always operate in the most efficient and effective manner possible, but emergency financial situations may arise that require exceptional actions. All the following actions will be developed by the BOD Personnel Committee and presented to the BOD for final action.

Level 1 Emergency

If the BOD determines that our financial situation justifies this level, WSO will take the following actions:

- A. Material production costs will be maintained at the minimum acceptable level.
- B. Major equipment acquisition will be postponed.
- C. Inventories will be reduced to minimal level.
- D. Open positions will not be filled if their responsibilities can be reassigned.
- E. Extended payment terms will be sought from all major vendors.

ANTICIPATED SAVING: We are currently doing all of the above; thus, no further saving is anticipated unless production changes are implemented.

Level 2 Emergency

In addition to the above, the following actions will be taken:

- A. Five percent (5%) of each employee's total compensation will be retained by WSO to assist cash flow. This is not a salary reduction as this 5% must eventually be paid.
- B. Employees will be given the opportunity to volunteer to reduce their workweek. WSO management and the Personnel Committee will review these volunteer offers to determine if they can be accepted without inappropriate impact on the organization.

ANTICIPATED SAVING: With a weekly payroll of \$20,711, a 5% compensation retention would assist our short term cash flow by \$1,036 per week. If 10% of our work force (four employees) volunteered and were accepted to go to a 4 day, 32 hour workweek, we would save approximately \$414 per week.

Level 3 Emergency (Employee Layoffs)

Employee layoffs will not be pursued until all other practical options have been considered. Employee layoffs will also reflect the need to maintain income producing

capabilities. If the BOD determines it is necessary to lay off WSO employees to reduce expenditures, such layoffs will be implemented in the following order:

Phase 1 - Employee Layoff

Employees whose responsibilities can be reassigned without drastic negative impact on WSO will be temporarily laid off until the end of the financial emergency.

Phase 2 - Employee Layoff

Employees who perform primarily routine functions that can legally be suspended will be temporarily laid off.

Phase 3 - Employee Layoff

Employees who perform primarily project-oriented functions will be temporarily laid off as their projects are reduced or suspended.

Phase 4 - Employee Layoff

All employees except the minimum required for the most limited, basic operation would be temporarily laid off.

ANTICIPATED SAVINGS:

With a 10% work force layoff	\$2,071 per week
With a 20% work force layoff	4,142 per week
With a 30% work force layoff	6,213 per week

Given the exact same responsibilities, the employee with the least seniority would be laid off first. This situation would be extremely rare because it is extremely rare to have more than one employee with the exact same responsibilities. Laid off employees will be called back to work as funding becomes available in an order that addresses the needs of the WSO at the time of the call back.

Temporary layoffs will usually be for a period of three months, but may be extended to six months. Employees who are temporarily laid off will continue to receive all benefits accrued including continued health coverage.

The status of a laid off employee will be reviewed at the end of three months and, if necessary, at the end of six months. If the BOD determines that a recall is not appropriate at the end of six months, laid off employees will be determined to be on an indefinite layoff. WSO will not provide any benefits or benefit accrual for employees on indefinite layoff.

WSO will not offer formal outplacement service or any other form of job placement assistance to laid off employees. WSO will provide laid off employees with letters of reference explaining the cause of the layoff.

ADDITIONAL REVISION TO THE PROPOSED PERSONNEL POLICIES

Based on additional input, we further recommend the following changes to the revised personnel policies sent to you for your consideration:

Page 5 - Special Workers Section, sentence 3, delete phrase "either addicts or nonaddicts" so the sentence reads as follows: "Special workers may be N.A. members or not."

Page 7 - Paragraph 2, sentence 2, delete "compassion" and change "devotion" to "be devoted" so the sentence reads as follows: "The Board expects all employees to exhibit the highest degree of honesty and diligence and be devoted to the purposes of the office."

Page 8 - Volunteer Services, sentence 1, add the word "generally" between "not and use" so the sentence reads as follows: "The WSO can not generally use the services of volunteers in its day to day operation due to concerns of training, supervision, and insurance."

Page 24 - Section titled "Note," expand to read as follows:

"Note: Effective upon adoption by the Board: For the period beginning June 1, 1991, the maximum health insurance contribution by WSO for each single employee shall not exceed \$167 (current expenditure as of June 14, 1991 is \$142.61) per month. The maximum health insurance contribution by WSO for employees with dependent families shall not exceed \$423 (current expenditure as of June 14, 1991 is \$384.76) per month. In addition to health insurance, the WSO makes the following monthly payments for dental insurance:

\$5.18	for a single employee
7.33	for an employee and one dependent
10.78	for an employee and two or more dependents

Until otherwise determined by the Board, this level will automatically continue beyond the date specified."

Page 24 - Section titled Holiday, replace the third and fourth paragraphs with the following:

"Holidays that occur during an employee's vacation, compensatory time, personal time or compassion leave will be paid as holiday days rather than being charged against these categories.

If an employee calls in sick the day before or the day after a holiday, that employee must present documentation from a physician before holiday pay will be granted."

Page 25 - Vacations, paragraph 3, change "anniversary" to "calendar" and delete the phase "immediately following the date at which they are earned" so the sentence reads as follows: "Vacation days must be scheduled and taken in the calendar year."

Section b. of Vacations is deleted as redundant.

Page 27 - Educations Benefits, sentence 1, delete the word "key" so the sentence reads as follows:

The WSO may, to improve the level of skill and knowledge of employees, require that some employees attend conferences, workshops, and formal education courses."

F\Joe\pprev.doc

PROPOSED ESTABLISHMENT OF A WSO EMERGENCY SERVICE FUND

The current financial status of the WSO has dramatically impacted our ability to adequately support the service activities of the BOT, the WSC, and the BOD. In response to this emergency, the Financial Support Ad Hoc Committee of the BOD recommends immediate implementation of the following plan:

1. The development of this plan should involve representation from the BOD, BOT, and the WSC. To assure continued involvement, oversight of the implementation of this plan should be assigned to the Interim Committee.
2. After completing this joint development, RSR's should be provided with a detailed explanation of both why this action is necessary and how it will be implemented (draft copy attached). A telephone survey of RSR's should then be completed with the results of this survey reported to the Interim Committee. If less than a majority of RSR's support the plan, it should not be attempted and other alternatives should be immediately pursued.
3. Advance membership notification should be provided through the upcoming edition of the *Newsline* (draft copy attached).
4. Volume materials required to implement this plan consist of the following:

10,600	Question and answer sheets for group secretary, GSR'S, ASR'S, and RSR'S.
10,100	Group secretary overview
280,000	Return envelopes (25 per group times 10,100 groups plus 27,500 for larger groups)
5. As indicated on the group secretaries' overview, each group secretary will be asked to make a brief statement followed by the active distribution of envelopes to fellowship members attending that meeting. Envelopes can initially be placed in the basket to be circulated to everyone in attendance. When a member places a contribution in the basket, they can remove an envelope to be returned by mail. This should be repeated at each weekly meeting for a period of one month. Repeating this activity four times assures all members are contacted and reinforces the need to have envelopes returned.
6. No individual follow-up is recommended.
7. Monies generated will be placed in a separate fund to be administered by the Interim Committee.
8. Progress reports noting both the total received and listing how that money was spent will be published in the *Newsline*.

Further explanation of this process can be obtained by reviewing the attached drafts of related information. Any desired modification to this plan should be completed at the joint Board meeting resulting in the formation of a final plan that can be implemented immediately following this joint Board meeting.

June 20 1991

TO: ALL RSRS

Dear Trusted Servants,

Our fellowship is faced with an emergency that can only be addressed by the fellowship.

The current financial status of the World Service Office may dramatically impact its ability to adequately support the service activities of the World Service Board of Trustees and the World Service Conference. We cannot reduce our expenses further without impacting service to the fellowship, but we will not dramatically reduce services to the fellowship without first giving the fellowship an opportunity to respond.

Our plan is simple, but it requires trusted servant support to be successful. We propose asking group secretaries to briefly explain our situation to their group and then actively distribute return envelopes to the fellowship members present. Samples of the proposed envelope and group secretaries' overview are attached. A question and answer piece is also attached to enable you to respond to questions that will come to you.

Please review this material and telephone your comments to the World Service Office at 818-780-3951.

We are making this request because the need is pressing and urgent. Thank you for your consideration.

Your Interim Committee,

Bob McDonough, Chairperson
WSO Board of Directors

Barbara Jorgensen, Chairperson
World Service Conference

Jack Bernstein, Chairperson
World Service Board of Trustees

Tom Rush, Treasurer
World Service Conference

Attachments: Sample return envelope
 Group Secretary Overview
 Questions and Answers

QUESTIONS AND ANSWERS

What is the problem?

The need for WSO fellowship services has grown faster than the income from WSO literature sales.

What are we going to do about this?

We are asking group secretaries to distribute return envelopes to all fellowship members at group meetings. These envelopes ask individual N.A. members to directly support the WSO by contributing to a newly established WSO Emergency Service Fund.

Is this new fund asking groups for direct financial support?

No, for two important reasons:

1. Groups need all of the resources at their disposal to fulfill their own service commitments.
2. If we ask groups to contribute directly to the WSO, we may inadvertently cut areas and regions off from the group contributions that normally fund their service activities.

Will this fund reduce the need for the WSC to receive money from groups, areas, and regions?

No. The WSC's need for financial support from groups, areas, and regions is even greater this year, because the WSO may not be financially able to fill the gap if the WSC income goal is not met.

Doesn't the WSO have a reserve to address these needs?

Our available reserve as of June 1, 1991 is \$44,522.27 which represents 1.19% of our annual operating funds or 4.4 days of operating costs. By comparison, our available reserve on June 1, 1990 was \$78,308.62 and on June 1, 1989, it was \$155,225.77.

Can't the WSO borrow money?

We currently are carrying a debt of \$83,550.42. We have requested that our credit limit be extended to \$250,000. That request was denied.

What has the income and expense track record of the WSO been so far this year as compared to last year?

Last year we spent \$266,236 more than we brought in and so far this year, we are doing worse.

Won't new products and literature sales increase WSO income?

In the long term, yes; in the short term, they require investment. The new products and literary items currently under development include the steps portion of *It Works: How and Why*, the traditions portion of *It Works: How and Why*, and the daily meditation book.¹ Our most optimistic timetable projects availability of the "Basic Journal" and new I.P's to be August 1, 1991, but the sale of these items are not expected to make a major financial impact. Our most optimistic timetable for the daily meditation book project's availability is June 15, 1991 and for the steps and traditions book, June 1994.

Is my contribution tax deductible in the U.S.?

Yes; the WSO is a legal tax-exempt nonprofit organization.

Who will administer this fund?

The Interim Committee will approve disbursements to facilitate meeting the service goals established by the WSC.

What about other questions, ideas, comments, or just more information?

Please call the WSO at (818) 780-3951.

¹ The daily meditation book and the steps portion of *It Works: How and Why* are being developed by the WSC Literature Committee with editorial assistance from the WSO; the traditions portion of *It Works: How and Why*, is being developed by an ad hoc committee of the World Service board of Trustees, again with WSO editorial assistance. All three projects are subject to fellowship approval through votes at the World Service Conference before they can be printed and sold by the World Service Office.

PROPOSED WSO SERVICE EMERGENCY FUND TIMETABLE

Initial concept review by Interim Committee	June 1
Initial Plan Review by BOD Ad Hoc Committee on financial support	June 4
BOD-BOT joint Board consideration	June 15
Plan revisions in place	June 19
Initial mailing to RSRs and ASRs	June 20
Phone survey of RSRs	June 24-28
Newsline containing announcement mailed	July 12
Packets mailed to group	July 19
Initial response report to BOD	August ?

F:\joe\eftmtabl.doc

**WSO SERVICE EMERGENCY FUND
ANTICIPATED COST PROJECTION**

Print 10,100 Group Secretaries' letter and 10,600 Questions and Answers form	\$ 155.85
Print 280,000 envelopes (25 envelopes per group times 10,100 groups plus 27,500 envelopes available on request for larger groups)	3,888.63
10,100 9x12 envelopes to mail out group packets	802.00
Insert, sort, and label	1,753.50
Postage to mail out packets to groups	2,316.94
Total material cost without return postage	8,916.92
Additional return postage if we provide return business reply envelope for 10,000 returned gifts @ \$.31	3,100.00
Potential return postage if all 280,000 envelopes are returned	\$86,800.00

(Newline or N.A. Way Article)

BUDGET SCORE

WSO is in trouble--money trouble. At the end of the first quarter, we had just squeaked by. Our income was less than 1% more than our expenses. Budget cuts, staff reductions, bill payment delays, and several other attempts at creative financing balancing acts had worked. Then came April: \$86,303 (31%) less income than expenses. Several new WSO products are currently being made ready for production. New products will bring new income, but not until we invest several more months and several thousand dollars in production costs. Our prudent reserve has been depleted and our credit has been stretched to the limit. Our choices have been narrowed to two options:

1. Dramatically cut service and notify the fellowship that we will not be able to meet the goals set forth by the World Service Conference.
- OR
2. Come to the fellowship, describe the challenge we face, and ask individual N.A. members for financial help.

Looking at these two options forces us to a single conclusion. We must bring this issue to the fellowship.

Financial reports are always complex, but the cause of our current dilemma is really simple. Income from the sale of literature has not kept pace with increased fellowship demands for service.

Our proposed solution is just as simple, but very profound. We are asking group secretaries to distribute return envelopes addressed to the Interim Committee (the chairpersons of the World Service Board of Trustees, the WSO Board of Directors, and the WSC, plus the treasurer of the WSC). The Interim Committee will then disburse available funds to address our most urgent service needs. The committee will keep you posted of both the total funds contributed and how those funds were used.

We are making this appeal for funds because of extraordinary circumstances. The need is pressing and no other alternatives can be found. The WSO wants to continue in supporting the efforts of the Fellowship to carry the message, but we cannot do it alone. We need your help.

FELLOWSHIP SERVICES EVALUATION TEAM REPORT TO THE COMBINED BOARDS 6/15/91

At the Board of Trustees meeting in April 1991, an ad-hoc meeting was held between the executive committee of the World Service Office BOD, the Board of Trustees and the World Service Conference Administrative Committee. This group formed a team comprised of two members of the WSO Board of Directors, one of which is a member of the executive committee, two members of the Board of Trustees, one of which would preferably be local, and one member of the WSC Administrative Committee to evaluate the Fellowship Services Division of the WSO and to examine how the Executive Director interacts in the area of Fellowship Services. The original membership of the team was Danette Banyai, Stuart Tooredman, Chuck Lehman, Mary Kay Berger, and Barbara Jorgensen.

No meetings or conference calls were held in April or May. After the Conference, Stu Tooredman resigned from the Board of Directors and Bill Winterfeld replaced him with Bob McDonough. Chuck Lehman resigned from the team in May and was not replaced until the first week in June, when Jack Bernstein assigned himself.

Stu and Danette made two visits to the WSO to interact with Fellowship Services and Joe Gossett. Their first visit was in May, in reaction to information that the office was going to contract with Ann Ryder as a writer for the Daily Book project. This contract sparked interest in the function of the Fellowship Services Evaluation Team. I had discussions with Danette regarding the focus of the team's interaction with the office and the decision-making process. I asked that Stu and Danette act in an investigative capacity, rather than a managerial capacity. Danette asked whether I would be willing to delegate some managerial authority to her and Stu, since they are local. Given that the BOD is legally responsible for the management of the office, that the Interim Items of Agreement specify that "the executive committee member from the WSO act...as the single point of decision, and that the office staff needs clear lines of authority in order to function efficiently, I decided against delegating managerial authority. In discussions with George, Anthony and Joe, I reinforced the appropriate chain of command: George and Anthony should refer questions to Joe Gossett, who will in turn get management approval from the chairperson of the BOD.

Having established (re-established?) the decision-making process, I spent several hours conferring with Joe, George, Martin Chess, Mary Kay Berger, Tim Banner, Jack Bernstein, Danette Banyai, Stu Tooredman, Becky Meyer, Barbara Jorgensen and Mary Jensen about the contract with Ann Ryder and our decision-making process in general. The discussions showed that we needed to improve the communication between the staff and the BOD, as well as our reporting to the BOT and Conference Admin. In the transition of BOD chair from Stu to Bill Winterfeld to me, communication was not as complete as it should have been. Given all of the input from the trusted servants and staff, I made a decision to contract with Ann

Ryder as a writer for the Daily Book project, in order that we could maintain the One-year Plan.

In order to facilitate evaluation of the office functions and to improve communication, Joe Gossett advised that he will prepare a work plan to be distributed to both Boards and the Conference Admin and will be sending a monthly report, detailing the progress of the plan and any activity not included in the plan. A weekly conference call will be held with Joe, George, Anthony, Jack, Barbara and myself so that the office staff can report on all current projects and keep the chairs advised of their activity. Once a month, this call will include Tom Rush and will also constitute a meeting of the Interim Committee.

A conference call was held by the Fellowship Services Evaluation Team on June 3, 1991. We mistakenly believe that Martin Chess was on the team rather than Mary Kay Berger, and Martin was not available for the call, so the team participants were Jack, Barbara, Danette and me. It was determined that we need to focus our goals and formulate a plan to progressively empower the executive director to manage Fellowship Services. We also will need to prepare a specific position description, in accordance with the Interim Items of Agreement. This has been partially addressed by Joe's preparation of the WSO Position Analysis, which details the employee responsibilities and the acceptable performance standards.

The team determined that matters involving finances should be handled through the BOD and that all three "arms" should be involved in training the executive director in matters under their purview. They also suggested that it would be helpful to find out exactly what George does, and requested that, if feasible, he do a two week time study.

At this point, the evaluation team feels that effective communication is being established and that the office is being properly managed. We believe that the evaluation team should continue to serve for at least three more months in its current capacity.

In loving service,



Bob McDonough

WAGNER & MIDDLEBROOK

ATTORNEYS AT LAW

JOHN E. WAGNER
THERESA WAGNER MIDDLEBROOK

ROBERT C. SMITH
REGISTERED PATENT ATTORNEY

JULIET L. REAM

THEODORE H. LASSAGNE
OF COUNSEL

May 13, 1991

PLEASE REPLY TO GLENDALE OFFICE

GLENDALE OFFICE
3541 OCEAN VIEW BOULEVARD
GLENDALE, CALIFORNIA 91208
TELEPHONE (818) 957-3340
FAX (818) 957-8123

VENTURA COUNTY OFFICE
5351 BONSAI AVENUE
MOORPARK, CALIFORNIA 93021
TELEPHONE (805) 523-0919
FAX (805) 529-7831
BY APPOINTMENT

CONFIDENTIAL ATTORNEY CLIENT COMMUNICATION
TO BE DISTRIBUTED ONLY TO MEMBERS OF:
WSC LEADERSHIP, WS BOARD OF TRUSTEES AND
WSO BOARD OF DIRECTORS

Anthony Edmondson
WORLD SERVICE OFFICE, INC.
16155 Wyandotte Street
Van Nuys CA 91401

Re: Tradename and Mark "C.A.R.E.N.A."
Our Docket No.: New

Dear Anthony:

I understand that there are rumors that certain persons in Pennsylvania are threatening to start using the tradename and mark "C.A.R.E.N.A." in a publishing business that is expected to produce unauthorized copies of fellowship literature. You have asked for my opinion regarding WSO's legal rights to and claims on the mark "C.A.R.E.N.A.", and my recommendations regarding actions to be taken.

Before undertaking my analysis I will set forth the pertinent facts as I believe them to exist. C.A.R.E.N.A. Publishing Co. (hereinafter "CARENA") was a fictitious business name used by WSO at some time in the past. CARENA appears as the copyright owner of "THE VOICE OF NARCOTICS ANONYMOUS", 1979. On May 4, 1980 at the WORLD SERVICE CONFERENCE, Jimmy Kinnon reported that one of WSO's "subsidiaries is CARENA, our publishing arm." I believe that it is probable that WSO at one time filed a fictitious business name statement with the Los Angeles County Recorder's office, that being a general belief by Bob Stone conveyed to me several years ago.

NARCOTICS ANONYMOUS (First Edition) was published in 1983 identifying C.A.R.E.N.A. Publishing Co. as the copyright owner. At the WORLD SERVICE CONFERENCE of 1984 (Minutes, page 20), an ad hoc committee was established to review the legal relationship of CARENA with WSO. My files do not include any committee report. I have no evidence of any use of CARENA by WSO after the First Edition, however I certainly do not have complete files. I will assume for purposes of this memorandum that CARENA has not in fact been used on any literature since 1983, although WSO's prior use of the term CARENA is well known within the fellowship.

Anthony Edmondson
WORLD SERVICE OFFICE, INC.
Page Two
May 13, 1991

If any of these assumptions are incorrect, then my conclusions and recommendations will change. Therefore, please advise me immediately if any of these facts are not accurate, particularly if WSO has continued any actual use of "CARENA" on literature or in service since 1983.

If WSO has not actually used the term CARENA on literature or in service to the fellowship since 1983, there is probably a legal presumption that the name has been abandoned and therefore may be freely adopted by another. However, there is an important limitation to that right: if a new entity or person adopts the name CARENA in order to create confusion by falsely representing itself as the original source of the basic text or the white book, then that new entity or person may well be violating both state and federal civil laws: the state law of common law unfair competition and the federal Lanham Act, Section 43(a). Section 43(a) states that any person that engage in use of any "term, name, symbol or device" ... "which" ... "is likely to cause confusion, or to cause mistake, or to deceive as to the affiliation, connection, or association of such person with another person, or as to the origin, sponsorship, or approval of his or her goods" is liable for damages and an injunction in favor of any entity damaged by the violation. Prevailing on this would require a substantial showing by the fellowship that the use of CARENA by the new entity is causing such confusion.

There is a common misconception that receiving a trademark registration, filing a fictitious business name statement, or being chartered by a state with a particular corporate name instantly bestows a person with an impregnable claim of right to the mark in issue for all purposes. That is not true. None of the entities issuing the foregoing legal documents (consisting, respectively, of state and federal trademark and service mark examiners, county recorders, and state departments of corporation) examine any filings for purposes of determining ultimate legal rights to the name.

As an example, the only search engage for by the California Department of Corporations is whether there is another corporation with the same or a confusingly similar name. Trademark examiners generally look only at other registered marks, and not at corporate names or unregistered marks. County recorders typically do not even check for internal conflicts: if you pay the \$10 fee, you can

Anthony Edmondson
WORLD SERVICE OFFICE
Page Three
May 13, 1991

walk away with an official looking government document that seems to give to you legal rights to use your arch-competitor's tradename. However, receiving that official looking document does not give the filing party any rights superior to prior existing good faith rights held by others. The California Secretary of State is now directed by statute to specifically advise the incorporator of all new corporations that the issuance of a corporate charter does not give the holder of the charter any exclusive right to the name as against earlier users.

Therefore, if an entity adopts a name in bad faith, or with inappropriate reasons, then the moment one tries to "enforce" the rights represented by the filing against a prior and legitimate user, that entity is going to be dramatically surprised by the fact that even though the paper is official and the government fees paid, it is typically worth "nothing" in a court of law.

On the other hand, if a name is adopted, actually used and registered in good faith, there is a presumption of validity and enforceability of the rights represented by the filing and issues certificate.

My current recommendations are the following:

1. Immediately revive and or increase the nature and extent of use of the mark CARENA by WSO. This means to immediately start stamping "C.A.R.E.N.A." on the boxes in which literature is shipped to customers. Also, we should check and see if CARENA has been retained on any literature over the years.
2. File a new fictitious business name for the mark "C.A.R.E.N.A." , and its variants, "CARENA", and CARENA PUBLISHING CO.
3. File federal and California Trademark and Service Mark application to register state and federal rights to the mark CARENA (or "C.A.R.E.N.A.", whichever is preferred), claiming the longest amount of continuous use possible to document.

WAGNER & MIDDLEBROOK

Anthony Edmondson
WORLD SERVICE OFFICE
Page Four
May 13, 1991

These filings, made in good faith and rapidly, will provide WSO with certain legal "presumptions", which, when coupled with actual use by WSO, should simplify the process by which later users can be persuaded that using CARENA as the name of a competing and/or infringing publishing house is not a good idea. If you have any questions, please call me.

Very truly yours,

WAGNER & MIDDLEBROOK



Theresa Wagner Middlebrook

TWM/ba

LEVEL 1 - 1 OF 2 DOCUMENTS

PASOS - PENNSYLVANIA DEPARTMENT OF STATE
Corporation/Ltd. Partnership File

CURRENT THRU: 01/07/91 8 A.M.
UPDATED: Suspended due to system
changes by the state;
will resume upon com-
pletion of conversion
programming

CONTENT: Information on all corporations and limited partnerships registered
and online with the Pennsylvania Dept of State Corporation Bureau.

TO SEARCH PASOS: --Press the NEW SEARCH key.

TO DETERMINE "GOOD STANDING": --Press the NEXT PAGE key.

TO ORDER COPIES OF CORPORATE OR LIMITED PARTNERSHIP RECORDS:

Type LEXDOC and press the TRANSMIT key at any time during your LEXIS session.

Press the NEXT DOC key for more information on the LEXDOC feature.

PAGE 1 of 3

Press <ESC> for Local Help

CD

HOW TO DETERMINE GOOD STANDING IN PENNSYLVANIA

DEFINITION: As defined by the Pennsylvania Department of State, Bureau of
Corporations, a corporation or limited partnership is considered "in good
standing" if currently existing on the Bureau of Corporations' files. Good
standing is NOT affected by the payment or nonpayment of state taxes.

PROCEDURE: The STATUS segment will indicate if the corporation or limited
partnership is currently existing (in good standing) on the Bureau's files:

(1) STATUS = IN GOOD STANDING:

The corporation or limited partnership currently exists on the
Bureau's files. Check the HISTORY or PRIOR-NAMES segments for
possible name changes;

(2) STATUS = IN GOOD STANDING.

TYPE = OUT-OF-EXISTENCE

The corporation or limited partnership has ceased to exist on the
Department of Revenue's files, but continues to exist (in good
standing) on the Bureau's files. The corporation or limited
partnership will continue to exist until articles of dissolution,
a statement of withdrawal or a certificate of cancellation is filed.

PAGE 2 of 3

Press <ESC> for Local Help

CD

DETERMINE GOOD STANDING (Continued)

(3) STATUS = NOT IN GOOD STANDING.

TYPE = WITHDRAWN or DISSOLVED

The corporation or limited partnership has ceased to exist on the
Bureau's files. The name may be available for reservation.

3-87

(4) STATUS = PENDING

These are partial "work-in-progress" or "pending" records for a new corporation or limited partnership. When all the proper articles, fees and documents have been filed with and accepted by the Bureau, the new corporation or limited partnership will be approved. This new corporation or limited partnership will then have a STATUS = IN GOOD STANDING.

NOTE: THIS DATA IS FOR INFORMATION PURPOSES ONLY. CERTIFICATION OF EXISTENCE (GOOD STANDING) CAN ONLY BE OBTAINED FROM THE PENNSYLVANIA DEPARTMENT OF STATE.

TO SEARCH PASOS: -- Press the NEW SEARCH key.

PAGE 3 of 3

Press <ESC> for Local Help

CD

LEVEL 1 - 1 OF 1 DOCUMENT

*** THIS DATA IS INFORMATIONAL, AND ANY CERTIFIED COPIES MUST BE OBTAINED FROM THE PENNSYLVANIA DEPARTMENT OF STATE ***

PENNSYLVANIA DEPARTMENT OF STATE, CORPORATE/LTD PARTNERSHIP RECORD.

NAME: CARENA, INC.

TYPE: DOMESTIC PROFIT

STATUS: IN GOOD STANDING

DURATION: PERPETUAL

FILING-DATE: 10/01/1971

STATE: PENNSYLVANIA

REGISTERED OFFICE: 6705 OGONTZ AVENUE
PHILA, PA

PURPOSE: BROAD

Press <ESC> for Local Help

CD

PENNSYLVANIA DEPARTMENT OF STATE, CORPORATE/LTD PARTNERSHIP RECORD.

NUMBER: 0056513

HISTORY:

Date: 10/01/1971
Transaction: ARTICLES OF INCORPORATION - CORPORATION FOR PROFIT
Microfilm Roll: 71440
Start/End: 1293/0000

3-88

WAGNER & MIDDLEBROOK
ATTORNEYS AT LAW

JOHN E. WAGNER
THERESA WAGNER MIDDLEBROOK

ROBERT C. SMITH
REGISTERED PATENT ATTORNEY

JULIET L. REAM

THEODORE H. LASSAGNE
OF COUNSEL

May 23, 1991

PLEASE REPLY TO GLENDALE OFFICE

GLENDALE OFFICE
3541 OCEAN VIEW BOULEVARD
GLENDALE, CALIFORNIA 91208
TELEPHONE (818) 957-3340
FAX (818) 957-8123

VENTURA COUNTY OFFICE
5351 BONSAI AVENUE
MOORPARK, CALIFORNIA 93021
TELEPHONE (805) 523-0918
FAX (805) 529-7831
BY APPOINTMENT

Anthony Edmondson
WORLD SERVICE OFFICE, INC.
16155 Wyandotte Street
Van Nuys, CA 91406

Re: Fictitious Business Name Statement
FBN: C.A.R.E.N.A. PUBLISHING CO.
C.A.R.E.N.A.
CARENA PUBLISHING CO.
Our Docket No: 03-9545-65

COPY

Dear Anthony:

Enclosed please find the Fictitious Business Name Statement as referenced above. This is a very valuable piece of paper. Please keep it with your other important documents, preferably in your corporate book.

This statement must be renewed before May 23, 1996. We have calendared this date on our longterm calendar and will remind you at that time.

Should you have any questions, please feel free to contact our office.

Very truly yours,

WAGNER & MIDDLEBROOK

Theresa Wagner Middlebrook

TWM:mw

Enclosure: Fictitious Business Name Statement
Calendared: 12/23/95

ACKNOWLEDGMENT OF RECEIPT

Date: 5/29/91

Anthony Edmondson

3-89

1. Submit Original and 3 copies.
2. Filing Fee \$10.00.
3. Add \$2.00 per additional name.
4. Provide self-addressed stamped envelope.
5. Make check payable to:
LOS ANGELES COUNTY CLERK

FILED

MAY 23 1991

COUNTY CLERK

DEPUTY

FICTITIOUS BUSINESS NAME STATEMENT

1. ☒ FIRST FILING OR ☐ No current registration no. known
☐ RENEWAL FILING AND CURRENT REGISTRATION NO. _____

THE FOLLOWING PERSON(S) IS (ARE) DOING BUSINESS AS: SEE REVERSE SIDE FOR INSTRUCTIONS

2. FICTITIOUS BUSINESS NAME(S)

a. C.A.R.E.N.A. PUBLISHING CO.

b. C.A.R.E.N.A.

c. CARENA PUBLISHING CO.

3. STREET ADDRESS, CITY AND STATE OF PRINCIPAL PLACE OF BUSINESS IN CALIFORNIA (P.O. BOX ALONE NOT ACCEPTABLE) ZIP CODE

4. FULL NAME OF REGISTRANT (IF CORPORATION—SHOW STATE OF INCORPORATION)

WORLD SERVICE OFFICE, INC. (California)

NOTE: PRINCIPAL PLACE OF BUSINESS MUST BE LOCATED IN L.A. COUNTY

RESIDENCE STREET ADDRESS

CITY

STATE

ZIP CODE

16155 Wyandotte Street, Van Nuys, CA 91406

FULL NAME OF REGISTRANT (IF CORPORATION—SHOW STATE OF INCORPORATION)

RESIDENCE STREET ADDRESS

CITY

STATE

ZIP CODE

FULL NAME OF REGISTRANT (IF CORPORATION—SHOW STATE OF INCORPORATION)

RESIDENCE STREET ADDRESS

CITY

STATE

ZIP CODE

FULL NAME OF REGISTRANT (IF CORPORATION—SHOW STATE OF INCORPORATION)

RESIDENCE STREET ADDRESS

CITY

STATE

ZIP CODE

5. THIS BUSINESS IS CONDUCTED BY ☐ AN INDIVIDUAL ☐ A GENERAL PARTNERSHIP ☐ A LIMITED PARTNERSHIP
☐ AN UNINCORPORATED ASSOCIATION OTHER THAN A PARTNERSHIP ☒ A CORPORATION ☐ A BUSINESS TRUST
☐ CO-PARTNERS ☐ HUSBAND AND WIFE ☐ JOINT VENTURE ☐ OTHER (CHECK ONE ONLY)

6. THE REGISTRANT COMMENCED TO TRANSACT BUSINESS UNDER THE FICTITIOUS NAME OR NAMES LISTED ABOVE ON DATE: 05/23/91

7. IF REGISTRANT IS NOT A CORPORATION SIGN BELOW:

SIGNED (1) _____

SIGNED (2) _____

TYPED OR PRINTED (1) _____

TYPED OR PRINTED (2) _____

8. IF REGISTRANT A CORPORATION SIGN BELOW:

CORPORATION NAME WORLD SERVICE OFFICE, INC.

SIGNATURE

Anthony Edmondson

TITLE

Division Director

ATTACH A COPY OF ARTICLES OF INCORPORATION

THIS STATEMENT WAS FILED WITH THE COUNTY CLERK OF LOS ANGELES COUNTY ON DATE INDICATED BY FILE STAMP ABOVE

NOTICE—THIS FICTITIOUS NAME STATEMENT EXPIRES 5 YRS FROM THE DATE IT WAS FILED AS SHOWN ABOVE. A NEW FICTITIOUS BUSINESS NAME STATEMENT MUST BE FILED PRIOR TO THAT DATE.

THE FILING OF THIS STATEMENT DOES NOT OF ITSELF AUTHORIZE THE USE IN THIS STATE OF A FICTITIOUS BUSINESS NAME IN VIOLATION OF THE RIGHTS OF ANOTHER UNDER FEDERAL, STATE, OR COMMON LAW (SEE SECTION 14400 ET SEQ. BUSINESS AND PROFESSIONS CODE).

CERTIFICATION

I HEREBY CERTIFY THAT THE FOREGOING IS A CORRECT COPY OF THE ORIGINAL ON FILE IN MY OFFICE.

FRANK S. ZOLIN,
COUNTY CLERK/EXECUTIVE OFFICER

BY _____

DEPUTY

FILE NO. 91043732 390

FDR BANK AND OTHER REQUIRED NEEDS-(CERTIFIED)

IRWIN S. GARS
ROBERT DIXON
MICHAEL A. SHAPIRO
(LLM ESTATE PLANNING)

OF COUNSEL:
LAWRENCE S. KLITZMAN, P.A.
(LLM TAXATION)
M. JEFFREY SPENO

GARS, DIXON & SHAPIRO
ATTORNEYS AT LAW

GRAND BAY PLAZA - SUITE M-103
2665 SO. BAYSHORE DRIVE
COCONUT GROVE, FLORIDA 33133
PHONE: (305) 854-6666
FAX # (305) 856-7634

ADDITIONAL
MAILING ADDRESS:
P.O. BOX 470
COCONUT GROVE, FLORIDA 33233

May 30, 1991

Mr. Anthony Edmondson
World Service Office, Inc.
16155 Wyandotte Street
Van Nuys, Ca 91401

Re: Tradename and Mark "C.A.R.E.N.A."
Our Docket No.: New

Dear Anthony:

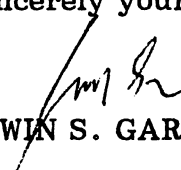
I received a copy of Theresa Middlebrook's letter of May 13, 1991. I am in accord with her position that there should be a new fictitious name filing for C.A.R.E.N.A. - CARENA.

In reviewing my Narcotics Anonymous "stuff", I came across a transcription that I made of a presentation by Greg.

According to Greg, and you can confirm this with him, C.A.R.E.N.A.; Compassion, Action, Respect and Empathy in Narcotics Anonymous, evolved from CARE and appeared in literature in 1980. I am enclosing a copy of Greg's reference. I do not believe that anybody has the right to use C.A.R.E.N.A. other than the W.S.O. for the benefit of Narcotics Anonymous.

If there is anything I can do in addition, please feel free to call or write.

Sincerely yours,


IRWIN S. GARS

ISG/df

Enc.

did between 1950 and 1980. When I came to Narcotics Anonymous in 1970 and somehow managed to get clean, the white booklet looked similar to this. It had a rough cover on it. This particular one is from a couple of years later, but it looked like this. The stories were not quite the same. Some of the writings weren't the same; in fact, the readings we know today didn't occur until 1983. They made the final changes to them which gave us what we have today. We had this piece of literature. This was originally written in 1964, I believe, to the best of my knowledge by those people who started NA again.

In 1965 or 1966, mid-60's, the first service committee for Narcotics Anonymous was formed. It was the Board of Trustees. Their #1 job was to make sure that NA never died out again. Also, about that time, was formed something called, the Parent General Service Organization of Narcotics Anonymous. The Parent GSO. Here's a set of their guidelines dated 1969.

The purpose of the General Parent Service Organization of Narcotics Anonymous shall be the administration and coordination of any activities common to the various groups comprising its membership. These activities include furthering the NA program in accordance with the Twelve Traditions of Narcotics Anonymous; maintaining a central office or business meeting once a month as a communication center for NA in this area or as a whole. This is about what there was pre-1970. There are a couple issues of a newsletter that exist. These are from 1968. One of the things that was written in 1963, I believe, was the original draft of Another Look. There is an excerpt in this newsletter from book, Thirst for Freedom which mentions Narcotics Anonymous favorably in 1960, it was written. As I said, Another Look is in this first newsletter. Another thing in this first newsletter, it talks about the purpose of the newsletter.

Statement of purpose of aims of newsletter:

1. To share experience, strength and hope with the addict who still suffers.
2. To better carry the message of recovery through the "voice" of conscience.
3. To provide better communication with the written word.
4. To build a source of information that will provide material for future literature based on a cross-section of personal experience.
5. To hopefully provide another means for personal and fellowship growth through creative action.
6. To help establish our own publishing company, named CARE, letters standing for Compassion, Action, Respect and Empathy, which evolved into what we see on the first edition of the basic

text and the second edition and our early pamphlets, as CAREINA, Compassion, Action, Respect and Empathy in Narcotics Anonymous.

That's the beginning of the literature movement. In March 1980, another issue of The Voice has a page that describes those same things, but it's already CAREINA, Compassion, Action, Respect and Empathy in Narcotics Anonymous.

Several years ago, there was some controversy about the source of CAREINA. How do we get that on our basic text? Evidently, the people who were researching that project at WSO never looked in our own newsletter from March 1980.

When I got to Narcotics Anonymous in the fall of 1970, there were, perhaps, 20 meetings in the world. There was no Saturday night NA meetings anywhere in the world. There were ten NA meetings in Southern California; three, four, five of them, something like that; I'd have to count, were institutional meetings. There were meetings held at CRC where Dr. Vogel started the program, low and behold. There were meetings at Oleview (sp. ?) Hospital which fell down and killed a bunch of people in the California earthquake of 1971. That was in the newspapers and on TV a lot. There were several institutional meetings among those ten active groups. Of those ten active groups, two of them still exist today.....three of them still exist today. There was this thing called The Parent General Service Organization. At that same time, there were perhaps 1/2 dozen meetings in northern California and an occasional meeting elsewhere in the United States.

The list of 1972 meetings in the world. I want to read over the places so you can get an idea of where the fellowship was like. This is a June 1972 meeting schedule for southern California. There are about 35 meetings on here, be a guess, just looking at the number.

San Diego; Key West, Florida; Des Moines, Iowa; Dobsbury, New York; Fresno, California; Denver, Colorado; State College, Pennsylvania; West New York, New Jersey; Minneapolis, Minnesota; New Bedford, Massachusetts.; Eagleville, Pennsylvania; Springfield, Pennsylvania; Matawa, New Jersey; Bellevue, Idaho; San Diego, California; Knoxville, Tennessee; Huntsville, Alabama; Thoralus (sp.), New Mexico; Germany, APO, New York in Germany; APO, New York, in Nierenberg, Germany; Ausaline (sp.), New York; Washington, D.C.; Cutback, Montana; Hamilton, Bermuda; Waterbury, Vermont; Bishop, California; Odessa, Delaware; Washington, D.C.; Upper Darvey, Pennsylvania; Ogden, Utah; Phoenix, Arizona; Erie, Pennsylvania; Tasmania, Australia; St. Paul, Minnesota; Deluth, Minnesota; Exton, Pennsylvania; San Francisco; San Jose; Salinas.

Other than the meetings in California, there may be one or two of these meetings in 1972 that survive today.

WAGNER & MIDDLEBROOK

3541 Ocean View Boulevard, Glendale, California 91208 U.S.A.

Phone. (818) 957-3340 Fax. (818) 957-8123

FACSIMILE COVER SHEETTo: WSODate: May 30, 1991Attn: Anthony EdmundsonFax: Auto 09From: Terry Middlebrook# of Pages 4 includes cover sheet.Re: WSO TM POLICYDocket No. : 9545-

Anthony: I do not have any clear copies of the service symbol, as you will see. Please review this. I am fairly sure that we will need to make some changes before this is ready for circulation. Terry

If there are any reception problems please call _____ at (818) 957-3340

☐ Original copy and any enclosures will be sent by mail.

3-94

DRAFT

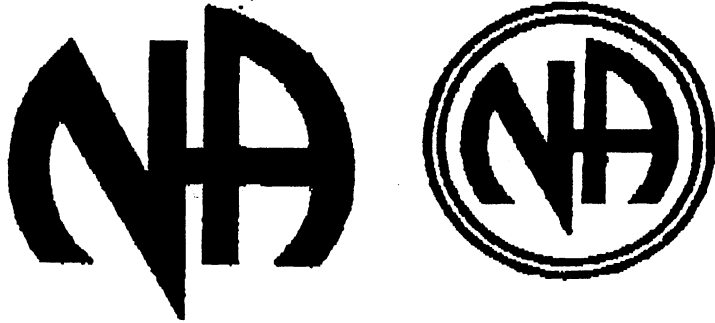
**POLICY AND RULES RELATING TO USE OF
TRADEMARKS AND SERVICE MARKS OF
THE FELLOWSHIP OF NARCOTICS ANONYMOUS**

This is intended to reflect the fellowship policy on the use of fellowship name, trademarks and service marks (referred to jointly hereafter as "Trademarks").

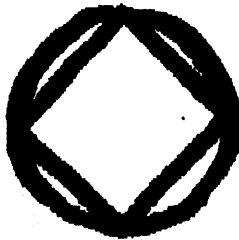
IDENTIFICATION OF TRADEMARKS. The following constitute Trademarks registered for the benefit of the fellowship by the World Service Office Inc.

NARCOTICS ANONYMOUS

THE NA WAY



The following Trademark is a common law mark belonging to the fellowship.



PERMITTED USERS.

The policy permits use of the Trademarks by NA groups, *regions, areas,* service committees and boards where any proceeds from the sale of these items are used for the benefit of the fellowship. This permission does not extend to individual members.

PERMITTED USES.

Business Stationary. NA regions, areas, service committees and boards' may use the Trademarks on business stationary, meeting lists, mailing lists, meeting announcements, and meeting and service office signs without preclearing the use with WSO and as long as the depiction of the Trademarks and name is in good taste.

Anthony: Note that this does not include "groups". Is this correct?

DRAFT

Non-Recovery Novelty Items. NA groups, areas, regions, service committees and boards may use the Trademarks on "Non-Recovery Novelty Items" for internal use and distribution without preclearing the use with WSO and as long as the depiction of the Trademarks and name is in good taste. "Non-recovery novelty items" means items intended for personal use by individual members, not directly involved in the recovery from addiction, and not already handled in inventory by the World Service Office. The following items are presently considered "Non-Recovery Novelty Items":

bumper stickers	coffee mugs	handkerchiefs
hats	key rings	pens
posters	tee shirts	

If a group, area, region, service committee or board wishes to have an item not listed above classified as a Non-Recovery Novelty Item by WSO, that group, *area, region* service committee or board should direct such a request to inquiry regarding that item with the Division Director for Administration & Support Services or Division Director for Fellowship Services.

MARKING OF TRADEMARKS. When these Trademarks are used, the following markings should be placed adjacent to the Trademarks.

NARCOTICS ANONYMOUS®

THE NA WAY®



T.M.

PROHIBITED USES.

Any uses not in good taste. Under no circumstances may any fellowship Trademark or name be used in any manner that can be construed as offensive, sexually suggestive, vulgar, profane, or otherwise inconsistent with our principle of NA, which is becoming a responsible and productive member of society.

The following items have been refused permission in the past, and will be refused permission in the future:

DRAFT

underwear and condoms.

Literature. The fellowship Trademarks and name may be used only on conference approved literature or literature currently being reviewed through the literature process. If a member, group, area or region wants to prepare his, her or its own literature and not submit that through the Literature Committee, it may, of course, do so. However that member, group, area or region may not put any of the fellowship Trademarks on that literature.

WSO Inventory Items. The fellowship Trademarks may not be used by any member, group, area, region group, service committee or board on duplicates of any item held in WSO's inventory for sale to the fellowship.

OTHER USES.

If you have a question about any other use, please contact either the Division Director for Administration & Support Services or Division Director for Fellowship Services. Either will discuss the intended use. If it does not fit within this policy, but there is nevertheless no objection to the intended use, you will be advised on that fact in writing.

EQUIPMENT DISTRIBUTION POLICY

I. DISTRIBUTION

- A. The World Service Office maintains a limited pool of equipment which can be used to fulfill needs of the WSC boards and committees. Distribution of equipment will be authorized by the Chairpersons of the WSO BOD, the BOT and the WSC Administrative Committee and the Executive Director or designee of the World Service Office. Persons holding these positions shall constitute a steering committee for the purpose of equipment distribution.
- B. Each committee or Board member who wishes to utilize equipment from the pool will submit a written proposal, through the chair of the respective board or committee, outlining the type of equipment needed and the purpose for which it is intended to be used.
- C. Once the request is received by the office the request will be forwarded to the steering committee members. If necessary, a meeting (conference call) will be established for the purpose of reviewing the request. The chair of the WSO BOD shall determine when a meeting is necessary. The steering committee will present its decision in writing to the chair of the committee or board.
- D. Each year at the November meeting of the World Service Office Board of Directors the equipment distributed from the pool will be reviewed and prioritized. Should the steering committee desire expanding the equipment in the pool they will submit a request to increase the equipment pool to the budget review committee. This will then be included in the yearly budget.
- E. Only equipment identified in the attachment to this policy is considered pool equipment. The steering committee can only issue equipment designated in the pool. Granting of requests for equipment utilization is dependant upon the availability of the piece of equipment at the time of the request. Equipment over and above the equipment identified in the pool will require the steering committee to follow item D in this policy.
- F. The World Service Office will maintain a list of all equipment that has been distributed. No equipment will be distributed without a distribution contract, attached hereto as Exhibit "A".
- G. The distribution contract is a binding document between the WSO and the individual being issued the piece of equipment. Upon signing the contract the individual is solely responsible for the following:
 - 1. Operating the equipment in a manner which is consistent with it's design purpose; ie. no equipment shall be used in such a way as to endanger the operational capability of the piece of equipment. Each piece of equipment will be accompanied by it's operational manual which specifies the normal operating environment or a summary sheet which explains these parameters.

2. Any and all damages which result from improper operation.

3. Replacement or repair cost of the equipment if loss or damage of equipment is a result of negligence or improper operation. The distribution contract shall identify replacement cost at the time of issue.

II. EQUIPMENT RETURN

- A. Each member of a committee or board who has completed a service term or is removed from office will return all issued equipment, along with any remaining equipment supplies to the WSO or it's designee within thirty days of that time.
- B. The Staff shall have the authority to pay the shipping cost associated the return of all equipment associated with the above policy.
- C. Should a member of a committee or board fail to return the equipment, they will be billed for the equipment at the rate identified in the distribution contract.

EQUIPMENT DISTRIBUTION CONTRACT

The following is a binding agreement entered into on this the _____ day of _____ 1991, between the World Service Office , Inc. (hereinafter referred to as WSO) whose principal address is 16155 Wyandotte Street Van Nuys, California and _____ (hereinafter referred to as MEMBER) who is currently a member of the _____ whose address is _____.

WHEREAS; MEMBER desires to borrow equipment which is the property of WSO as outlined in section one below, and WSO desires to loan MEMBER said equipment.

NOW THEREFORE;

1. The piece of equipment referred to in this agreement is _____ serial number _____, quantity _____ whose replacement cost is \$ _____.

2. MEMBER agrees to take full responsibility for above identified equipment from the date of issue (which is the date that the identified equipment is in the possession of MEMBER and verified to be in good working order by WSO) and such time as the identified equipment is returned to the principal address of WSO.

3. WSO agrees to maintain all maintenance contracts on said equipment which will cover normal operation failure or routine maintenance and to apprise MEMBER at the time of issue of said provisions.

4. It is agreed and understood that WSO shall bear the expense of shipment for identified equipment to MEMBER's address and for the return of equipment to WSO. All other shipping expense associated with the MEMBER's use of identified equipment shall be at the sole expense of MEMBER.

5. WSO agrees to provide MEMBER with an adequate supply of materials needed for the routine operation of equipment or to facilitate the acquisition of said supplies by MEMBER.

6. If identified equipment is damaged or lost as a result of MEMBER's improper operation or negligence then MEMBER bears full responsibility for the repair or replacement cost identified in section one above.

7. The conditions of use set out in this agreement can not be modified by MEMBER without the expressed written consent of WSO. MEMBER further agrees not to loan identified equipment to any other person.

It is agreed and understood that by signing this document MEMBER has read and understands the provisions of this agreement as well as the Equipment Distribution Policy.

AGREED & UNDERSTOOD;

By: _____

By: _____

Date: _____

Date: _____

World Service Office, Inc.

o:\wso\equipool.doc/hp.printer

WAGNER & MIDDLEBROOK

3541 Ocean View Boulevard, Glendale, California 91208 U.S.A.

Phone. (818) 957-3340 Fax. (818) 957-8123

FACSIMILE COVER SHEETTo: WORLD SERVICE OFFICEDate: June 13, 1991Attn: Anthony EdmondsonFax: autoFrom: Theresa Wagner Middlebrook# of Pages 15 includes cover sheet.Re: Form CA for NARCOTICS ANONYMOUSDocket No. : If there are any reception problems please call at (818) 957-3340☐ Original copy and any enclosures will be sent by mail.

3-108

WAGNER & MIDDLEBROOK

ATTORNEYS AT LAW

JOHN E. WAGNER
THEODORE WAGNER MIDDLEBROOK

ROBERT C. SMITH
REGISTERED PATENT ATTORNEY

JULIET L. REAM

THEODORE M. LASSAGNE
OF COUNSEL

May 24, 1991

PLEASE REPLY TO GLENDALE OFFICE

GLENDALE OFFICE
3541 OCEAN VIEW BOULEVARD
GLENDALE, CALIFORNIA 91208
TELEPHONE (818) 967-3340
FAX (818) 967-8183

VENTURA COUNTY OFFICE
5351 BONSAI AVENUE
MOORPARK, CALIFORNIA 93021
TELEPHONE (805) 383-9819
FAX (805) 328-7831
BY APPOINTMENT

RE: CONTROL NO. 70-113897

Victoria Miklos-Vego
Form CA Examiner
UNITED STATES COPYRIGHT OFFICE
LIBRARY OF CONGRESS
Washington D.C. 20559

Re: Form CA for:

NARCOTICS ANONYMOUS First Edition	TX 2-112-598
NARCOTICS ANONYMOUS Second Edition	TX 2 250 589
NARCOTICS ANONYMOUS Third Edition	TX 2 342 402
NARCOTICS ANONYMOUS Third Ed. Rev.	TX 2 250 588
NARCOTICS ANONYMOUS Fourth Edition	TX 2 254 607
NARCOTICS ANONYMOUS Fifth Edition	TX 2 837 638

Dear Ms. Miklos-Vego:

In furtherance to our many conferences regarding the above identified Form CA applications, my client has now completed an in-depth comparison of the changes between each edition and reexamined the authorship to insure that it is correct. This has required the original creation and reconstruction of the changes which occurred over the years. Therefore, the following Form CAs are submitted herewith.

What I perceive to be the substantial changes from our conversations are the following:

A. The registration for Third Edition is not duplicative. I have been under the erroneous impression that the only changes between the Second and Third Edition was the deletion of certain sentences inserted in the Second Edition, which basically returned the book to the same condition as in the First Edition. The client has now rechecked and discovered that another eleven chapters were added.

B. Vertical Relationship between World Service Conference and World Literature Committee. We had discussed referring to the Literature Committee as a "sub-association of the Fellowship of Narcotics Anonymous". That is not technically correct, according to the client. A more accurate statement is "a sub-unit of the World Service Conference of Narcotics Anonymous", therefore that is used.

FILE COPY

3-109

WAGNER & MIDDLEBROOK

Victoria Miklos-Vego
US COPYRIGHT OFFICE
Page Two
May 24, 1991

C. Horizontal Relationship between the World Service Conference, World Service Board of Trustees and World Literature Committee. We had discussed referring to the World Service Conference as the "governing" body of the World Literature Committee and the World Service Board of Trustees". A more accurate statement, according to the client, is that the World Service Conference is the "decision-making" body for the World Literature Committee and the World Service Board of Trustees.

D. Authorship of Third Edition Revised through Fifth Edition.

Third Edition Revised. It has been confirmed that the World Service Conference made changes to the Third Edition Revised on the floor of the Conference. Therefore World Service Conference has been added as an additional author of the Third Edition Revised.

Fourth and Fifth Editions. Because a total of four entities, specifically the World Service Conference, World Service Board of Trustees, World Literature Committee of the World Service Conference, and World Service Office, had participated as authors in the four prior editions, all were continued as authors for the Fourth Edition, and the Fifth Editions. The new material included in the Fourth Edition was done by the World Literature Committee and the World Service Office. The new material included in the Fifth Edition was done by the World Literature Committee. For purposes of accuracy, however, all four authors have been listed.

If you have any questions, or any of the foregoing is not clear, please call me.

Yours very truly,

WAGNER & MIDDLEBROOK


Theresa Wagner Middlebrook

twm/ba

Encl. six new Form CA

cc: A. Edmundson w/ encls.

FORM CA

UNITED STATES COPYRIGHT OFFICE

REGISTRATION NUMBER

TX TXU PA PAU VA VAU SR SRU RE

Effective Date of Supplementary Registration

(MONTH)

(DAY)

(YEAR)

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

(A)	TITLE OF WORK: NARCOTICS ANONYMOUS (First Edition)	
Basic Instructions	REGISTRATION NUMBER OF BASIC REGISTRATION: TX 2-112-598	YEAR OF BASIC REGISTRATION: 1987
	NAME(S) OF AUTHOR(S): C.A.R.E.N.A. Publishing Co., a fictitious business name of World Service Office, Inc.	NAME(S) OF COPYRIGHT CLAIMANT(S): C.A.R.E.N.A. Publishing Co., a fictitious business name of World Service Office, Inc.
(B)	LOCATION AND NATURE OF INCORRECT INFORMATION IN BASIC REGISTRATION: Line Number ... 2 ... Line Heading or Description ... Name of Author ...	
Correction	INCORRECT INFORMATION AS IT APPEARS IN BASIC REGISTRATION: C.A.R.E.N.A. Publishing Co., a fictitious business name of World Service Office, Inc., as a work for hire	
	CORRECTED INFORMATION: The work was authored by the World Literature Committee of Narcotics Anonymous, subunit of the World Service Conference of Narcotics Anonymous, an unincorporated association of individuals, as a work made for hire.	
	EXPLANATION OF CORRECTION: (Optional) upon review and reflection, it is in the best interests of the Fellowship of Narcotics Anonymous to correct the foregoing.	
(C)	LOCATION AND NATURE OF INFORMATION IN BASIC REGISTRATION TO BE AMPLIFIED: Line Number ... 4 ... Line Heading or Description ... Transfer ...	
Amplification	AMPLIFIED INFORMATION: The copyright was transferred by the World Literature Committee of Narcotics Anonymous to the World Service Office, Inc. in a writing dated Sept. 15, 1982.	
	EXPLANATION OF AMPLIFIED INFORMATION: (Optional) Upon review and reflection, it is in the best interest of the Fellowship of Narcotics Anonymous to amplify this information.	

3-14

	EXAMINED BY:	FORM RECEIVED:	FOR COPYRIGHT OFFICE USE ONLY
	CHECKED BY:		
	CORRESPONDENCE: <input type="checkbox"/> YES	REMITTANCE NUMBER AND DATE:	
	REFERENCE TO THIS REGISTRATION ADDED TO BASIC REGISTRATION. <input type="checkbox"/> YES <input type="checkbox"/> NO	DEPOSIT ACCOUNT FUNDS USED: <input type="checkbox"/>	

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

CONTINUATION OF: (Check which) ☐ PART B OR ☐ PART C**D**

Continuation

DEPOSIT ACCOUNT: If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of account:

Name Account Number

EDeposit
Account and
Mailing
Instructions

CORRESPONDENCE: Give name and address to which correspondence should be sent:

Theresa Wagner Middlebrook, Esq.

Name WAGNER, A. MIDDLEBROOK Apt. No.

Address 3541 Ocean View Blvd., Glendale, CA 91208
(Number and Street) (City) (State) (ZIP Code)

CERTIFICATION * I, the undersigned, hereby certify that I am the: (Check one)

☐ author ☐ other copyright claimant ☐ owner of exclusive right(s) ☒ authorized agent of: World Service Office, Inc.
(Name of author or other copyright claimant, or owner of exclusive right(s))

of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.



Handwritten signature: (X)

Stuart Toedman,

Typed or printed name: Chairman, Board of Directors of
World Service Office, Inc.

Date: May 22, 1991

FCertification
(Application
must be
signed)

* 17 U.S.C. 1046(e) FALSIFICATION: Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 407, or any written statement filed in connection with the application, shall be fined not more than \$2,500.

Theresa Wagner Middlebrook

WAGNER & MIDDLEBROOK

3541 Ocean View Blvd.

Glendale, CA 91208

(City)

(State)

(ZIP code)

MAIL
CERTIFICATE
TO(Certificate will
be mailed in
window envelope)**G**Address for
Return of
Certificate

FORM CA UNITED STATES COPYRIGHT OFFICE

REGISTRATION NUMBER									
TX	TXU	PA	PAU	VA	VAU	GR	SRU	RE	
Effective Date of Supplementary Registration									
(MONTH)			(DAY)			(YEAR)			

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

(A) Basic Instructions	TITLE OF WORK: NARCOTICS ANONYMOUS (Second Edition)	
	REGISTRATION NUMBER OF BASIC REGISTRATION: TX 2 250 589	YEAR OF BASIC REGISTRATION: 1988
(B) Correction	LOCATION AND NATURE OF INCORRECT INFORMATION IN BASIC REGISTRATION: Line number... 2 ... Line Heading or Description... Name of Author ...	
	INCORRECT INFORMATION AS IT APPEARS IN BASIC REGISTRATION: C.A.R.E.N.A., a fictitious business name of World Service Office, Inc. as a work for hire	
	CORRECTED INFORMATION: The work was authored by the World Literature Committee of Narcotics Anonymous, a subunit of the World Service Conference of Narcotics Anonymous, an unincorporated association of individuals, as a work made for hire.	
	EXPLANATION OF CORRECTION: (Optional) Upon review and reflection, it is in the best interests of the Fellowship of Narcotics Anonymous to correct the foregoing.	
(C) Amplification	LOCATION AND NATURE OF INFORMATION IN BASIC REGISTRATION TO BE AMPLIFIED: Line Number... 4 ... Line Heading or Description... Transfer ...	
	AMPLIFIED INFORMATION: The copyright was transferred by the World Literature Committee of Narcotics Anonymous to the World Service Office, Inc. in a writing dated Sept. 15, 1982. The changes made in the Second Edition were done at the direction of the World Service Conference of Narcotics Anonymous.	
	EXPLANATION OF AMPLIFIED INFORMATION: (Optional) Upon review and reflection, it is in the best interests of the Fellowship of Narcotics Anonymous to amplify this information.	

	EXAMINED BY:	FORM	RECEIVED:	FOR COPYRIGHT OFFICE USE ONLY
	CHECKED BY:			
	CORRESPONDENCE <input type="checkbox"/> YES	REMITTANCE NUMBER AND DATE:		
REFERENCE TO THIS REGISTRATION ADDED TO BASIC REGISTRATION: <input type="checkbox"/> YES <input type="checkbox"/> NO	DEPOSIT ACCOUNT FUNDS USED. <input type="checkbox"/>			

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

CONTINUATION OF: (Check which) ☒ PART B OR ☐ PART C

Incorrect Information at Section 6: "Material Added : Chapter 6"

Correct Information: Two paragraphs in Chapter 6 were altered.

stories entitled "The Vicious Cycle" [p. 221], "I was different."
[p. 223] and "Polthead" [p. 227] were added. Story "I'd Try Anything
Once" [p. 195 of 1st Edition] was deleted.

(D)

Continuation

DEPOSIT ACCOUNT: If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of Account:

Name Account Number

(E)Deposit
Account and
Mailing
Instructions

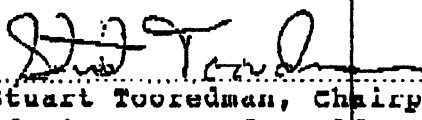
CORRESPONDENCE: Give name and address to which correspondence should be sent:

Name Theresa Wagner Middlebrook
WAGNER & MIDDLEBROOK Apt. No.

Address 3541 Ocean View Blvd., Glendale, CA 91208
(Number and Street) (City) (State) (ZIP Code)

CERTIFICATION * I, the undersigned, hereby certify that I am the: (Check one)

☐ author ☐ other copyright claimant ☐ owner of exclusive right(s) ☒ authorized agent of: World Service Office, Inc.
of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.

Handwritten signature: (X) 

Typed or printed name: Stuart Toedman, Chairperson, Board of Directors of World Service Office, Inc.

Date: May 22, 1991

(F)Certification
(Application
must be
signed)

* 17 USC 405(b)(1): FALSE REPRESENTATION—Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 409, or in any written statement filed in connection with the application, shall be fined not more than \$2,500.

Theresa Wagner Middlebrook
WAGNER & MIDDLEBROOK
3541 Ocean View Blvd.
Glendale, CA 91208
(City) (State) (ZIP Code)

MAIL
CERTIFICATE
TO(Certificate will
be mailed in
window envelope)**(G)**Address for
Return of
Certificate

FORM CA
 UNITED STATES COPYRIGHT OFFICE

REGISTRATION NUMBER

TX TXU PA PAU VA VAU SR SRI RE

Effective Date of Supplementary Registration

(MONTH)

(DAY)

(YEAR)

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

(A) Basic Instructions	TITLE OF WORK: NARCOTICS ANONYMOUS (Third Edition)	
(B) Correction	LOCATION AND NATURE OF INCORRECT INFORMATION IN BASIC REGISTRATION: Line Number ..2..... Line Heading or Description. Name of Author..... INCORRECT INFORMATION AS IT APPEARS IN BASIC REGISTRATION: WORLD SERVICE OFFICE, INC. * of Narcotics Anonymous as a work for hire CORRECTED INFORMATION: The work was authored by the World Literature Committee of Narcotics Anonymous, a subunit of the World Service Conference of Narcotics Anonymous, an unincorporated association of individuals, as a work made for hire. EXPLANATION OF CORRECTION: (Optional) Upon review and reflection, it is in the best interests of the fellowship of Narcotics Anonymous to correct the foregoing.	
(C) Amplification	LOCATION AND NATURE OF INFORMATION IN BASIC REGISTRATION TO BE AMPLIFIED: Line Number4..... Line Heading or Description ..TRANSFER..... AMPLIFIED INFORMATION: The copyright was transferred by the World Literature Committee of Narcotics Anonymous to the World Service Office, Inc. in a writing dated sept. 15, 1982. EXPLANATION OF AMPLIFIED INFORMATION: (Optional) Upon review and reflection, it is in the best interests of the fellowship of Narcotics Anonymous to amplify this information.	

	EXAMINED BY:	FOR "A" RECEIVED:	FOR COPYRIGHT OFFICE USE ONLY
	CHECKED BY:		
	CORRESPONDENCE: <input type="checkbox"/> YES	REMITTANCE NUMBER AND DATE.	
	REFERENCE TO THIS REGISTRATION ADDED TO BASIC REGISTRATION: <input type="checkbox"/> YES <input type="checkbox"/> NO	DEPOSIT ACCOUNT FUNDS USED: <input type="checkbox"/>	

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

CONTINUATION OF: (Check which) ☐ PART B OR ☒ PART C

Information to be amplified: Materials Added:

Two paragraphs in Chapter 6 were altered. Chapters 37 and 38 were added. Original materials were added as Chapters 39 through 48. Editing was done throughout.

(D)
Continuation

DEPOSIT ACCOUNT: If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of Account:

Name

Account Number

(E)
Deposit
Account and
Mailing
Instructions

CORRESPONDENCE: Give name and address to which correspondence should be sent:

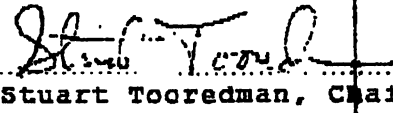
Name Theresa Wagner Middlebrook
WAGNER & MIDDLEBROOK

Apt. No.

Address 3541 Ocean View Blvd., Glendale, CA 91208
(Number and Street) (City) (State) (ZIP Code)

CERTIFICATION * I, the undersigned, hereby certify that I am the: (Check one)

☐ author ☐ other copyright claimant ☐ owner of exclusive right(s) ☒ authorized agent of World Service Office, Inc.,
(Name of author or other copyright claimant, or owner of exclusive right(s))
of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.

Handwritten signature: (X) 

Typed or printed name: Stuart Tooredman, Chairperson, Board
of Directors of World Service Office, Inc.

Date: May 22, 1991

(F)
Certification
(Application
must be
signed)

* (7 USC 1801 et seq.) FALSIFICATION—Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 409 or in any written statement filed in connection with the application, shall be fined not more than \$2,500.

Theresa Wagner Middlebrook
WAGNER & MIDDLEBROOK

3541 Ocean View Blvd.
(Number Street and Apartment Number)

Glendale, CA 91208
(City) (State) (ZIP code)

MAIL
CERTIFICATE
TO

(Certificate will
be mailed in
window envelope)

(G)
Address for
Return of
Certificate

	EXAMINED BY:	FORM RECEIVED:	FOR COPYRIGHT OFFICE USE ONLY
	CHECKED BY:		
	CORRESPONDENCE: <input type="checkbox"/> YES	REMITTANCE NUMBER AND DATE:	
REFERENCE TO THIS REGISTRATION ADDED TO BASIC REGISTRATION: <input type="checkbox"/> YES <input type="checkbox"/> NO	DEPOSIT ACCOUNT FUNDS USED: <input type="checkbox"/>		

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

CONTINUATION OF: (Check which) ☒ PART B OR ☐ PART C

Continuation of Part C:

Information to be amplified: Section 6, Material Added:

The World Service Board of Trustees, in conjunction with employees of World Service Office, Inc., made various edits throughout the book. The World Service Conference on Narcotics Anonymous made additional edits throughout the book.

D

Continuation

DEPOSIT ACCOUNT: If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of Account:

Name Account Number

EDeposit
Account and
Mailing
Instructions

CORRESPONDENCE: Give name and address to which correspondence should be sent:

Name Theresa Wagner Middlebrook Apt. No.
WAGNER & MIDDLEBROOK
Address 3541 Ocean View Blvd., Glendale, CA 91208
(Number and Street) (City) (State) (ZIP Code)

CERTIFICATION * I, the undersigned, hereby certify that I am the: (Check one)

☐ author ☐ other copyright claimant ☐ owner of exclusive right(s) ☒ authorized agent of World Service Office, Inc.
(Name of author or other copyright claimant, or owner of exclusive right(s))
of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.



Handwritten signature: (X)
Stuart Tooredman, Chairperson, Board
Typed or printed name: of Directors of World Service Office, Inc.

Date: May 22, 1991

FCertification
(Application
must be
signed)

* 17 USC § 506(a). FALSE REPRESENTATION—Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 409, or in any written statement filed in connection with the application, shall be fined not more than \$2,500.

Theresa Wagner Middlebrook
WAGNER & MIDDLEBROOK
3541 Ocean View Blvd.,
Glendale, CA 91208

MAIL
CERTIFICATE
TO(Certificate will
be mailed in
window envelope)**G**Address for
Return of
Certificate

FORM CA
 UNITED STATES COPYRIGHT OFFICE

REGISTRATION NUMBER

TX	TXU	PA	PAU	VA	VAU	SR	SRU	RE
----	-----	----	-----	----	-----	----	-----	----

Effective Date of Supplementary Registration

(MONTH)

(DAY)

(YEAR)

DO NOT WRITE ABOVE THIS LINE FOR COPYRIGHT OFFICE USE ONLY

(A) Basic Instructions	TITLE OF WORK: NARCOTICS ANONYMOUS (Third Edition Revised)	
	REGISTRATION NUMBER OF BASIC REGISTRATION: TX 2 250 588	YEAR OF BASIC REGISTRATION: 1988
	NAME(S) OF AUTHOR(S): WORLD SERVICE OFFICE, INC. OF NARCOTICS ANONYMOUS	NAME(S) OF COPYRIGHT CLAIMANT(S): WORLD SERVICE OFFICE, INC. OF NARCOTICS ANONYMOUS

(B) Correction	LOCATION AND NATURE OF INCORRECT INFORMATION IN BASIC REGISTRATION: Line Number <u>2</u> Line Heading or Description <u>Name of Author</u>	
	INCORRECT INFORMATION AS IT APPEARS IN BASIC REGISTRATION: WORLD SERVICE OFFICE, INC. OF NARCOTICS ANONYMOUS as a work for hire	
	CONNECTED INFORMATION: World Literature Committee of Narcotics Anonymous and the World Service Board of Trustees, subunits of the World Service Office Conference of Narcotics Anonymous; the World Service Conference of Narcotics Anonymous and World Service Office, Inc. as works made for hire by each.	
	EXPLANATION OF CORRECTION: (Optional) Upon review and reflection, it is in the best interest of the Fellowship of Narcotics Anonymous to correct the foregoing.	

(C) Amplification	LOCATION AND NATURE OF INFORMATION IN BASIC REGISTRATION TO BE AMPLIFIED: Line Number <u>4</u> Line Heading or Description <u>Transfer</u>	
	AMPLIFIED INFORMATION: <p>The copyright was transferred by the World Literature Committee of Narcotics Anonymous to the World Service Office, Inc. in a writing dated Sept. 15, 1982. The changes by the World Service Board of Trustees of Narcotics Anonymous and the World Literature Committee were transferred by a written motion of the World Service Conference, the decision making body for the World Literature Committee and the World Service Board of Trustees on April 30 and May 2, 1986.</p>	
	EXPLANATION OF AMPLIFIED INFORMATION: (Optional) Upon review and reflection, it is in the best interests of the Fellowship to amplify this information	

FORM CA
 UNITED STATES COPYRIGHT OFFICE

REGISTRATION NUMBER									
TX	TXU	PA	PAU	VA	VAU	SR	SRU	RE	
Effectiveness Date of Supplementary Registration									
(MONTH)			(DAY)			(YEAR)			

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

(A) Basic Instructions	TITLE OF WORK: NARCOTICS ANONYMOUS (Fourth Edition)	
	REGISTRATION NUMBER OF BASIC REGISTRATION: TX 2 254 607	YEAR OF BASIC REGISTRATION: 1980
	NAME(S) OF AUTHOR(S): WORLD SERVICE OFFICE, INC.	NAME(S) OF COPYRIGHT CLAIMANT(S): WORLD SERVICE OFFICE, INC.
(B) Correction	LOCATION AND NATURE OF INCORRECT INFORMATION IN BASIC REGISTRATION: Line Number ... 2 ... Line Heading or Description Name of Author ...	
	INCORRECT INFORMATION AS IT APPEARS IN BASIC REGISTRATION: World Service Office, Inc.	
	CORRECTED INFORMATION: The work was authored by the World Literature Committee of Narcotics Anonymous, and the World Service Board of Trustees, subunits of the World Service Conference of Narcotics Anonymous, an unincorporated association of individuals, by the World Service Conference of Narcotics Anonymous, and by World Service Office, Inc. as works made for	
	EXPLANATION OF CORRECTION: (Optional) hire by each. Upon review and reflection, it is in the best interests of the Fellowship of Narcotics Anonymous to correct the foregoing.	
(C) Amplification	LOCATION AND NATURE OF INFORMATION IN BASIC REGISTRATION TO BE AMPLIFIED: Line Number ... 4 ... Line Heading or Description ... Transfer ...	
	AMPLIFIED INFORMATION: The copyright was transferred by the World Literature Committee of Narcotics Anonymous to World Service Office, Inc. in a writing dated Sept. 15, 1982. The changes in this revision were transferred over in a written motion of the World Service Conference, the decision making body for the World Literature Committee, the World Service Board of Trustees, and the World Service Conference, given on May 3, 1985, at the time the preparation of the Fourth Edition was directed.	
	EXPLANATION OF AMPLIFIED INFORMATION: (Optional) Upon review and reflection, it is in the best interests of the Fellowship of Narcotics Anonymous to amplify the foregoing.	

	EXAMINED BY:	FORM RECEIVED:	FOR COPYRIGHT OFFICE USE ONLY
	CHECKED BY:		
	CORRESPONDENCE. <input type="checkbox"/> YES	REMITTANCE NUMBER AND DATE:	
REFERENCE TO THIS REGISTRATION ADDED TO BASIC REGISTRATION: <input type="checkbox"/> YES <input type="checkbox"/> NO	DEPOSIT ACCOUNT FUNDS USED: <input type="checkbox"/>		

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

CONTINUATION OF: (Check which) ☐ PART B OR ☐ PART C

		(D) Continuation
--	--	----------------------------

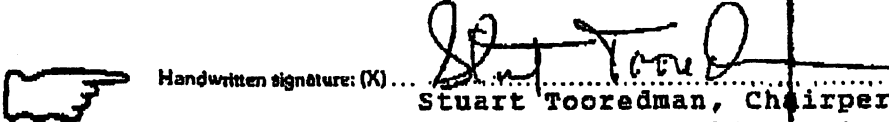
DEPOSIT ACCOUNT: If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of account:

Name	Account Number	(E) Deposit Account and Mailing Instructions
------------	----------------------	---

CORRESPONDENCE: Give name and address to which correspondence should be sent:

Name	Appt No	(F) Certification (Application must be signed)
Address		
Theresa Wagner Middlebrook WAGNER & MIDDLEBROOK 3541 Ocean View Blvd., Glendale, CA 91208 <small>(Number and Street) (City) (State) (ZIP Code)</small>		

CERTIFICATION * I, the undersigned, hereby certify that I am the: (Check one)

<input type="checkbox"/> author <input type="checkbox"/> other copyright claimant <input type="checkbox"/> owner of exclusive right(s) <input checked="" type="checkbox"/> authorized agent of World Service Office, Inc. <small>(Name of author or other copyright claimant, or owner of exclusive right(s))</small> of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.	(F) Certification (Application must be signed)
 Handwritten signature: (X) Stuart Tooredman, Chairperson, Board of Directors of World Service Office, Inc. Typed or printed name: Date: May 22, 1991	

* 17 USC 1006(a) FALSE REPRESENTATION—Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 407, or in any written statement filed in connection with the application, shall be fined not more than \$2,500

Theresa Wagner Middlebrook WAGNER & MIDDLEBROOK 3541 Ocean View Blvd. Glendale, CA 91208 <small>(City) (State) (ZIP code)</small>	MAIL CERTIFICATE TO (Certificate will be mailed in window envelope)	(G) Address for Return of Certificate
---	---	---

FORM CA
 UNITED STATES COPYRIGHT OFFICE

REGISTRATION NUMBER

TX TXU PA PAU VA VAU SR SRU RE

Effective Date of Supplementary Registration

(MONTH)

(DAY)

(YEAR)

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

(A)Basic
Instructions

TITLE OF WORK:

NARCOTICS ANONYMOUS (Fifth Edition)

REGISTRATION NUMBER OF BASIC REGISTRATION:

TX 2 837 638

YEAR OF BASIC REGISTRATION:

1990

NAME(S) OF AUTHOR(S):

WORLD SERVICE OFFICE, INC.

NAME(S) OF COPYRIGHT CLAIMANT(S):

WORLD SERVICE OFFICE, INC.

(B)

Correction

LOCATION AND NATURE OF INCORRECT INFORMATION IN BASIC REGISTRATION:

Line Number 2 Line Heading or Description Name of Author

INCORRECT INFORMATION AS IT APPEARS IN BASIC REGISTRATION:

World Service Office, Inc. as a work for hire

CORRECTED INFORMATION:

The work was authored by the World Literature Committee of Narcotics Anonymous, and the World Service Board of Trustees, subunits of the World Service Conference of Narcotics Anonymous, an unincorporated

EXPLANATION OF CORRECTION: (Optional)

Upon review and reflection, it is in the best interest of the Fellowship of Narcotics Anonymous to correct the foregoing.

(C)

Amplification

LOCATION AND NATURE OF INFORMATION IN BASIC REGISTRATION TO BE AMPLIFIED:

Line Number 4 Line Heading or Description Transfer

AMPLIFIED INFORMATION:

The copyright was transferred by the World Literature Committee of Narcotics Anonymous to the World Service Office, Inc. in a writing dated Sept. 15, 1982. The changes made in this edition was transferred by the World service Conference on behalf of itself, the World Literature Committee, and the World Service Board of Trustees to World Service Office, Inc. by a written motion on April 27, 1988.

EXPLANATION OF AMPLIFIED INFORMATION: (Optional)

Upon review and reflection, it is in the best interests of the Fellowship of Narcotics Anonymous to amplify the foregoing.

	EXAMINED BY:	FORM RECEIVED:	FOR COPYRIGHT OFFICE USE ONLY
	CHECKED BY:		
	CORRESPONDENCE: <input type="checkbox"/> YES	REMITTANCE NUMBER AND DATE:	
REFERENCE TO THIS REGISTRATION ADDED TO BASIC REGISTRATION <input type="checkbox"/> YES <input type="checkbox"/> NO	DEPOSIT ACCOUNT FUNDS USED: <input type="checkbox"/>		

DO NOT WRITE ABOVE THIS LINE. FOR COPYRIGHT OFFICE USE ONLY

CONTINUATION OF: (Check which) ☒ PART B OR ☐ PART C

association of individuals, by the World Service Conference of Narcotics Anonymous and by the World Service Office, Inc., as works made for hire by each.

D

Continuation

DEPOSIT ACCOUNT: If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of Account:

Name Account Number

EDeposit
Account and
Mailing
Instructions

CORRESPONDENCE: Give name and address to which correspondence should be sent:

Name Theresa Wagner Middlebrook
WAGNER & MIDDLEBROOK
Address 3541 Ocean View Blvd, Glendale, CA 91208
(Number and Street) (City) (State) (ZIP Code)

Apt. No.

FCertification
(Application
must be
signed)

CERTIFICATION * I, the undersigned, hereby certify that I am the: (Check one)

☐ author ☐ other copyright claimant ☐ owner of exclusive right(s) ☐ authorized agent of:
(Name of author or other copyright claimant, or owner of exclusive right(s))
of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.



Handwritten signature: (X) Stuart Tooredman, Chairperson, Board of
Directors of World Service Office, Inc.

Date: May 22, 1991

* 17 USC 506(b): FALSE REPRESENTATION—Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 409 or in any written statement filed in connection with the application, shall be fined not more than \$2,500

Theresa Wagner Middlebrook
WAGNER & MIDDLEBROOK

3541 Ocean View Blvd.
(Number, Street and Apartment Number)

Glendale, CA 91208
(City) (State) (ZIP code)

MAIL
CERTIFICATE
TO

(Certificate will
be mailed in
window envelope)

GAddress for
Return of
Certificate

FAX TRANSMITTAL

DATE: April 18, 1991

TO: WORLD SERVICE OFFICE, INC.
FAX NO. (818) 785-0923

ATTENTION: ANTHONY EDMONDSON

FROM: CORLISS & GERINGER
A Law Corporation
16027 Ventura Boulevard
Suite 420
Encino, California 91436
(818) 788-7152
FAX NO. (818) 788-1824

**NUMBER OF
PAGES TO
FOLLOW:** 2

THIS MESSAGE IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY TO WHICH IT IS ADDRESSED AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE FOR DELIVERING THE MESSAGE TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE NOTIFY US IMMEDIATELY BY TELEPHONE, AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS VIA THE U.S. POSTAL SERVICE. THANK YOU.

COMMENTS: PLEASE TELEPHONE WITH ANY QUESTIONS OR COMMENTS
THAT YOU MIGHT HAVE.

CORLISS & GERINGER

A LAW CORPORATION

April 18, 1991

File No. 0103.03

PERSONAL & CONFIDENTIAL**VIA FACSIMILE
No. (818) 785-0923**

Anthony Edmondson
World Service Office, Inc.
P.O. Box 9999
16155 Wyandotte
Van Nuys, California 91409

Re: Status Update**Dear Anthony:**

This letter is written in response to your request that we describe in writing the status of projects that we were working on with Bob Stone at the time that he left NA. As you know, we were retained to evaluate certain federal income tax aspects of the NA Fellowship, and in particular the tax exempt status of the groups of NA.

We prepared a number of letters conveying the results of our research and various courses of action that could be taken to resolve the issue of the exempt status of the NA groups. Those alternatives involved such things as (i) restructuring the Fellowship and then applying for a group determination of tax exempt status,¹ (ii) seeking a ruling from the Internal Revenue Service on the current structure with respect to the groups, and (iii) taking certain actions that would strengthen the position that the groups with annual gross receipts of \$5,000 or less qualify for certain "Deminimis Exceptions" provided in the Internal Revenue Code of 1986, as amended.

One of the problems faced by NA with respect to the tax exempt status of its groups is that without formally seeking tax exempt status through the application process, there is no "determination" that a group is tax exempt. In other words, groups relying on the Deminimis Exception to establish tax exempt status are in essence making their own determination that they meet the requirements of the Deminimis Exception; in such a self-determination situation, there will be no government "determination" that the group is exempt, and the government would be free to contest such tax exempt status at any time.

¹This alternative was not pursued further because it was believed that it might well be contrary to certain of the Twelve Traditions.

CORLISS & GERINGER

Anthony Edmondson
April 18, 1991
Page 2

There is of course a certain amount of risk in this approach. Seeking a private letter ruling from the Internal Revenue Service would provide the greatest degree of certainty, however, it could very well create other problems with respect to compliance, restructuring, and disclosure of information to the government. It was our understanding that no decision had yet been made with respect to whether to seek a private letter ruling with respect to this and related issues, nor had a decision been made with respect to seeking a group exemption.

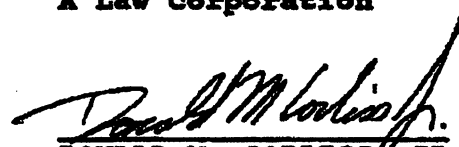
At the other extreme, the groups could decide to take no formal action with respect to tax exempt status and rely on the Deminimis Exceptions previously discussed. Since this alternative makes sense, regardless of whether a private letter ruling is sought, it was determined that certain actions would be taken to strengthen the position of the groups that they in fact qualified for the Deminimis Exceptions. One problem faced by the groups centers on their lack of structure. Not every form of group will qualify for tax exempt status. Of the acceptable forms, the one most likely to qualify under the current circumstances surrounding the groups, is the unincorporated association. However, even an unincorporated association requires a certain degree of organization, such as articles of organization, operating rules or bylaws, and certain other procedures. The intent was to attempt to give the groups more structure without violating any of the Twelve Traditions.

In order to strengthen the position of the groups, it was decided that the Treasurer's Workbook would be revised and that certain organizational structure be placed in the Workbooks and that the Groups be encouraged to adopt and use the suggestions put in the Workbook. Bob Stone was going to work on the initial draft of the Workbook and then send it over to us for further revisions.

We were concerned that with Bob Stone's departure the loose ends relating to the tax research project may have been overlooked. We would be more than happy to meet with the individual who has taken over this aspect of Bob's responsibilities to more fully explain the status. In the meantime if you or anyone else at NA has any questions or comments concerning this matter, please do not hesitate to communicate with the undersigned.

Very truly yours,

CORLISS & GERINGER
A Law Corporation


DONALD M. CORLISS, JR.

DMC/jt

FAX TRANSMITTAL

DATE: June 7, 1991

TO: World Service Office of Narcotics Anonymous
FAX NO. (818) 785-0923

ATTENTION: Joe Gossett

FROM: CORLISS & GERINGER
A Law Corporation
16027 Ventura Boulevard
Suite 420
Encino, California 91436
(818) 788-7152
FAX NO. (818) 788-1824

**NUMBER OF
PAGES TO
FOLLOW:** 7

THIS MESSAGE IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY TO WHICH IT IS ADDRESSED AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE FOR DELIVERING THE MESSAGE TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE NOTIFY US IMMEDIATELY BY TELEPHONE, AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS VIA THE U.S. POSTAL SERVICE. THANK YOU.

COMMENTS: One Page Letter with a Six Page Draft Letter.

CORLISS & GERINGER

A LAW CORPORATION

June 7, 1991

File No. 0003.01

VIA FACSIMILE

Joe Gossett
Executive Director
World Service Office of Narcotics Anonymous, Inc.
16155 Wyandotte Street
Van Nuys, California 91409

Re: Distribution of Funds By WSO to WSE

Dear Joe:

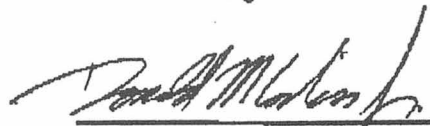
Accompanying this letter is the initial draft of the above-referenced letter. We wanted to get this letter to you in its current form so that we could receive your input concerning the direction and approach that we have taken.

We are aware that the letter is longer than Anthony had anticipated and we will spend some time this weekend working to cut down the length of the letter. The additional problems that we discussed on the telephone added to the length and presented a degree of complexity that we had not anticipated.

We will look forward to speaking with either you or Anthony next week concerning the contents of this letter.

Very truly yours,

CORLISS & GERINGER
A Law Corporation


DONALD M. CORLISS, JR.

DMC/jt

FAX TRANSMITTAL

DATE: June 7, 1991

TO: WORLD SERVICE OFFICE
FAX NO. (818) 785-0923

ATTENTION: Joe Gossett

FROM: CORLISS & GERINGER
A Law Corporation
16027 Ventura Boulevard
Suite 420
Encino, California 91436
(818) 788-7152
FAX NO. (818) 788-1824

**NUMBER OF
PAGES TO
FOLLOW:** 13

THIS MESSAGE IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY TO WHICH IT IS ADDRESSED AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE FOR DELIVERING THE MESSAGE TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE NOTIFY US IMMEDIATELY BY TELEPHONE, AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS VIA THE U.S. POSTAL SERVICE. THANK YOU.

COMMENTS: For your review.

CORLISS & GERINGER
A LAW CORPORATION

June 11, 1991

File No. 103.02

VIA FACSIMILE

**Joe Gossett
Executive Director
World Service Office
Narcotics Anonymous
16155 Wyandotte Street
Van Nuys, California 91409**

Re: Distribution Analysis Letters**Dear Joe:**

We have revised and tightened up the first letter that we faxed to you on Friday, which we have referred to elsewhere as the Distribution Letter. We have also prepared a second letter that we have referred to as the Supplement to Distribution Letter. This second letter is based upon the new information that we gathered from the historical Bylaws that you forwarded to us.

As you will see in reviewing the supplemental letter, the added information that we have gathered from a review of the various versions of the Bylaws has revealed a problem that will present obstacles not only for purposes of the desired distribution procedure changes, but which will confuse the issue as to what are the currently permissible purposes to which WSO is dedicated. We believe that the problem relating to the approval of the current version of the Bylaws by the Internal Revenue Service should be corrected first. If this problem is successfully resolved, then the question about the distribution of WSO funds to WSC can be more readily resolved, consistent with the analysis set forth in the Distribution Letter.

We are in the process of working on the tax status letter and believe we will be able to get a working draft to you later today or first thing tomorrow morning. Unfortunately, the problem addressed in the supplemental letter was not anticipated and has taken up a considerable amount of time, which has in turn put the tax status letter behind. If necessary, we will send over a rough

CORLISS & GERINGER

Joe Gossett
June 11, 1991
Page 2

draft of the tax status letter and continue working on the final version.

Please telephone with any questions or comments you might have concerning any of these matters.

Very truly yours,

CORLISS & GERINGER
A Law Corporation


DONALD M. CORLISS, JR.

DMC/jt



PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY
DATE 6/11/91
DRAFT 1

June 11, 1991

File No. 103.02

VIA FACSIMILE

Joe Gossett
Executive Director
World Service Office
Narcotics Anonymous
16155 Wyandotte Street
Van Nuys, California 91409

Re: Supplement to Distribution Letter

Dear Joe:

We have just received and reviewed the historical Bylaws for World Service Office, Inc. ("WSO") that you sent to our offices. Such Bylaws begin in 1982 and carry through to 1987. We, of course, also have a copy of the current Bylaws in our files. Rather than try at this stage to incorporate this additional information into the letter on WSO distributions to the World Service Conference ("WSC"), a draft of which we faxed to you on June 8, 1991 (the "Distribution Letter"), we have decided to write a separate letter to discuss the impact of this new material.

To recap, the Bylaws of WSO have importance for purposes of the analysis of the permissibility of distributing WSO funds to WSC, because WSO is required under its tax exemption to apply its funds toward its tax exempt purposes; and tax exempt status was granted to WSO by the Internal Revenue Service (the "Service") based in part upon the purposes set forth in the Articles¹ and the original Bylaws. If the Service has not been notified of, nor approved, the amendments to the Bylaws made by WSO since the Bylaws were submitted to the Service in connection with the Application for Tax Exempt Status, then the tax exempt status remains grounded in the original purposes statements, which may or may not cover the expanded purposes statement found in the current Bylaws.

The Distribution Letter provides an analysis based upon the statement of purposes contained in the current Bylaws and in general gives a favorable response to the question presented. The purposes and objectives set forth in the current Bylaws contain

¹Articles of Incorporation of WSO, as amended in 1978 (the "Articles").

CORLISS & GERINGER

Jon Gossett
June 11, 1991
Page 2

what we interpret to be a strong indication of WSO purpose to support WSC and the Fellowship of Narcotics Anonymous (the "Fellowship") in general. If tax exemption is in part grounded in such support purpose, then the distribution of WSO funds to WSC would appear to be consistent with the WSO purpose. It is therefore important to determine whether the Bylaws upon which tax exempt status was granted are consistent with the current Bylaws.

The earliest set of Bylaws that we have a copy of was apparently first put into effect in April, 1982 (the "1982 Bylaws"). While we are not certain of the content of the original Bylaws adopted by the Corporation in 1977, the 1982 Bylaws are at least closer in time, and probably form, to the original Bylaws upon which the tax exempt status was granted.

The 1982 Bylaws do not contain the Objectives and Purposes section found in the current Bylaws, and it appears that such section was first added in 1987. Since the conclusions set forth in the Determination Letter depend so heavily on the Objectives and Purposes section found in the current Bylaws, the lack of this provision in the original Bylaws draws into question the conclusions reached in the Determination Letter, that is, that the distribution of WSO funds to WSC is consistent with the purposes to which WSO is dedicated.

The Articles state, in pertinent part, that WSO was formed to provide services and facilities for literature and correspondence related directly to the furtherance of the Fellowship, and that the corporation shall not carry on any activities not permitted to be carried on by a Section 501(c)(3) Organization.²

Article 16 of the 1982 Bylaws, entitled "Affiliation With Other Organizations," states that WSO serves a function within the totality of the Narcotics Anonymous Society,³ endorsing the aims, goals and purposes of that organization, and that it operates under the guidelines of the "Twelve Traditions." Article 16 then contains a fairly strong statement that WSO is fully independent of the "corporate structure" and that no director is an "interlocking" director of any other corporation, including the Narcotics Anonymous Society. It is also stated that no vote of any other organization shall have any effect on the corporation or will in any way influence the independent vote of any Director or member of WSO.

²Articles of Incorporation of World Service Office, Inc., Article II (a) and (d).

³We assume that the reference to the Narcotics Anonymous Society is to what we have referred to as the Fellowship.

CORLISS & GERINGER

Joe Gossett
June 11, 1991
Page 3

The provisions in the 1982 Bylaws referred to in the immediately preceding paragraph appear intended to establish a clear line of demarcation between WSO and WSC or the Fellowship, and the independence of WSO is strongly set forth. We believe it most likely that tax exempt status was granted to WSO based upon the independent structure set forth in the Articles and a set of Bylaws similar in content to the 1982 Bylaws. The statement of purposes set forth in the current Bylaws does not appear consistent with the strongly independent structure set forth in the 1982 Bylaws.

It appears that by 1983 the separation of WSO and the Fellowship⁴ was beginning to change and that from 1983 to the present there has been (i) a progressive shift in the purposes of WSO toward the support of WSC and the Fellowship, as was evidenced by the 1983 Bylaws, the 1984 Bylaws and the 1987 Bylaws, and (ii) a shift in the influence of and control by WSC over WSO.⁵ Such changes evidence a substantial shift in the structure of WSO, WSC and the Fellowship, and a significant change in the purposes to which WSO is dedicated.

When WSO was incorporated in 1977, it was a young and relatively small organization intended to serve a very specific purpose in conjunction with the "Society of Narcotics Anonymous." WSO, and the Fellowship which it now serves, has experienced tremendous growth since 1977 and its structure, purposes, and philosophy have evolved and matured to their present expression in the Bylaws and other Fellowship and WSO documents. It appears that this evolution has taken WSO beyond the purposes set forth in the Articles and original Bylaws, and beyond the purposes upon which the tax exempt status was granted.

This is an important problem that should be given careful attention. It appears clear that WSO should seek to have its current purposes (and Bylaws) approved by the Service and thereby clearly established that its purposes are consistent with its tax exempt status. It is arguable that WSO can proceed in this regard without seeking further approval by the Fellowship, since the changes to the Bylaws have presumably be previously approved by the Fellowship. While the changes to the Bylaws have been acted upon internally, the external actions needed to include those changes within the tax exempt purposes of WSO have not been taken, to wit: requesting approval of the Service to the Objectives and Purposes

⁴As expressed in the 1982 Bylaws.

⁵For example, in the 1983 Bylaws the language found in Article 16 of the 1982 Bylaws (renumbered as Article 15 in the 1983 Bylaws) concerning the independence of WSO from any other organization, was deleted and language was added instructing the directors of WSO to abide by and implement motions adopted at WSC meetings.

CORLISS & GERINGER

Joe Gossett
June 11, 1991
Page 4

in the 1987 Bylaws, and absent such approval there is no way to determine what effect the changes have on the WSO tax exempt status. You should, however, be aware that taking such action might lead to an inquiry by the Service of the current operation of the Fellowship and of the tax exempt status of WSC and the component parts of the Fellowship. In that regard, it is advisable to proceed with the evaluation of the actions to be taken with respect to the tax exempt status of WSC and the Fellowship so as to know what direction to take when the issue arises.

We discuss the tax exempt status issues in a separate letter which is being prepared concurrently with this letter. We defer to that discussion at this point.

Very truly yours,

CORLISS & GERINGER
A Law Corporation

DRAFT

DONALD M. CORLISS, JR.

DMC/jt

CORLISS & GERINGER
A LAW CORPORATIONPRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY
DATE 6/11/91
DRAFT 2

June 11, 1991

File No. 103.02

VIA FACSIMILE

Joe Gossett
Executive Director
World Service Office, Inc.
Narcotics Anonymous
16155 Wyandotte
P.O. Box 9999
Van Nuys, California 91409

Re: Distribution of Funds by WSO to WSC ("Distribution Letter")

Dear Joe:

This letter is written in response to the World Service Office, Inc. ("WSO") inquiry concerning the distribution of WSO funds to the World Service Conference ("WSC"). More specifically, whether it is permissible under applicable federal and state laws for WSO to distribute funds to WSC and allow WSC to distribute those funds without further input from WSO.

1. Facts.

We will begin by reviewing our understanding of the relevant current facts and procedures, and the proposed changes to those procedures. WSO is a nonprofit corporation exempt from income taxation under the federal income tax laws as a Section 501(c)(3) organization (hereinafter a "501(c)(3) Organization").¹ WSC is an unincorporated association that operates through the delegates at the annual WSC meeting and a Board of Trustees. The activities of WSO generate excess cash funds (the "Funds") that are then used for the benefit of WSC and the Fellowship of Narcotics Anonymous (the "Fellowship"). To receive a distribution of Funds, requests for Funds are presented by WSC or by segments of the Fellowship to WSO specifying the intended use and the approval or rejection of such request is made by the Board of Directors of WSO (the "Board") based upon the intended use. It is also our understanding that WSC spends its funds pursuant to a budget adopted at the annual WSC meeting, which budget is amended from time to time throughout the year by the Board of Trustees of WSC.

¹§501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"); the charitable organization exemption.

CORLISS & GERINGER

Joe Gossett
June 11, 1991
Page 2

2. Goal.

WSC desires to change the Funds distribution process so that WSO would distribute Funds to WSC and WSC would determine the use of such Funds. The manner in which this transfer of the decision making power is made may affect the availability under the current structure of this proposed change.

3. Discussion.

WSO, as a tax exempt entity, must continue to meet certain requirements imposed by the Internal Revenue Code in order to maintain its tax exempt status. One of those requirements is that WSO must be operated in a way that is consistent with its tax exempt purposes. Another requirement is that none of WSO's assets can be used for anyone's private benefit. We will discuss each of these requirements separately below in responding to the Funds distribution question.

An additional issue that must be addressed concerns the duties of the members of the Board of Directors of WSO. The members of the Board have certain duties and responsibilities that they are required to carry out. Certain of such duties can not be delegated by the Board of Directors. We will address the question of whether the distribution of Funds by WSO to WSC, without WSO retaining control over the use of such funds, would be consistent with the duties owed by the Board of Directors of WSO to the corporation.

a. Purposes.

A 501(c)(3) Organization must be operated "exclusively" for the exempt purpose or purposes to which it is dedicated (often referred to as the "operational test").² One of the key elements evaluated in the context of whether an organization meets the operational test is the destination of its income. In general, if a tax exempt organization's net income is put to use toward its exempt purposes, such use will support the organization's tax exempt status.³

The purposes to which WSO is dedicated are set forth in its Articles of Incorporation ("Articles") and its Bylaws (the "Bylaws"). When WSO sought tax exempt status it submitted an application (the "Application") to the Internal Revenue Service that set forth the tax exempt purposes that it was established to foster. The Application had copies of the WSO Articles and Bylaws

²Id.

³Trinidad v. Sagrada Orden (1924) 263 US 578; Roche's Beach (2d Cir. 1938) 96 F2d 776.

CORLISS & GERINGER

Joe Gossett
June 11, 1991
Page 3

attached to it. Tax exempt status was in part granted on the basis of the purposes set forth in the Application and it is therefore important in responding to the question presented in this letter to have a clear understanding of the purposes upon which tax exempt status was granted.

A copy of the Application was not available for review at this time and in order to prepare a preliminary response to the inquiry presented we have therefore relied on the statement of purposes set forth in the Articles and the Bylaws. In that regard we note that the version of the Bylaws we have been provided appear to have been revised prior to our involvement but subsequent to the Application. We have requested a copy of the original version of the Bylaws adopted by WSO when it was established,⁴ however, at this writing they were not available. Accordingly, we have used the revised Bylaws for purposes of this letter.

It is important to keep in mind that the tax exempt status of WSO was issued based on the purposes set forth in the original Application, Articles and Bylaws. To the extent that the purposes have been changed over the years and the Internal Revenue Service has not been notified of nor approved those changes, there may be additional work that needs to be done to assure that the changes do not affect the tax exempt status of WSO. We believe that it is very important that this issue be further evaluated. We also believe that this is the type of problem that can be resolved internally by WSO, without the need for action by the Fellowship as a whole at the WSC meeting.

The conclusions set forth in this letter with respect to what transfer of authority over the distribution of WSO Funds is permissible is itself very much dependent upon the purposes encompassed within the WSO tax exemption. Time has not permitted a complete analysis of this changed purposes issue, however, we will continue our investigation and report as soon as more information is available.

The Articles of WSO state, in pertinent part, that it was formed to provide services and facilities for literature and correspondence related directly to the furtherance of the Fellowship, and that the corporation shall not carry on any activities not permitted to be carried on by a Section 501(c)(3) Organization.⁵

⁴It is most likely that the tax exempt status of WSO was granted based on the purposes set forth in the original Bylaws of the corporation.

⁵Articles of Incorporation of World Service Office, Inc., Article II (a) and (d).

CORLISS & GERINGER

Joe Gossett
June 11, 1991
Page 4

The Bylaws expand upon the statement of purposes set forth in the Articles and provide in pertinent part that WSO's purposes are as follows:

- (1) To provide support to the Fellowship in their efforts to provide opportunity to recover from addiction.
- (2) To provide administrative, organizational and logistical services to WSC and the Fellowship, and in such other capacities as WSC may desire.
- (3) To provide service to individual addicts and groups of addicts seeking recovery.
- (4) To assist the general public in understanding addiction and the NA program.
- (5) To hold and manage in a fiduciary capacity the income produced by any of the activities in such manner that the other purposes are satisfactorily accomplished within the spirit of the Twelve Steps and Twelve Traditions.⁶

It can be readily seen that a common theme running throughout the purposes is that WSO is intended to support and assist the Fellowship and WSC. The expenditure of funds to accomplish the purposes set forth in the Articles and Bylaws therefore appear to be consistent with the WSO tax exempt status,⁷ however, that only answers part of the question, and confirms that the past practice of WSO in expending funds for WSC and the Fellowship is consistent with its tax exempt purposes. The critical next step is determining whether WSO can distribute those funds to WSC and allow WSC to determine how those funds are used for Fellowship purposes. This raises both the private inurement proscription question and the question of whether such a procedure satisfies the duties of directors of a nonprofit corporation. We have addressed each of these questions hereinbelow.

b. Private Inurement Proscription.

The prohibition against private inurement is one of the primary requirements of Section 501(c)(3) of the Code. This prohibition states that no one may obtain private benefit from any

⁶Bylaws, Article 2.

⁷As stated previously, this conclusion is based upon the assumption that the stated purposes are consistent with those upon which the tax exempt status was granted in the first place.

CORLISS & GERINGER

Joe Gossett
June 11, 1991
Page 5

exempt organization, that is, no one is allowed to personally gain from the assets or income of the exempt organization.

We believe that the private inurement proscription does not become a problem under the current facts so long as the expenditure of Funds is toward the tax exempt purposes to which WSO is dedicated. It is for this reason that we believe it important that we clarify the purposes upon which tax exemption has been granted. If the purposes upon which the tax exemption has been granted does not include assisting WSC, then distributions of Funds to WSC could be considered private inurement, or for a non tax exempt purpose.

c. Duties of Members of Board of Directors.

WSO is a public benefit nonprofit corporation incorporated under the laws of the State of California. California law provides that the activities and affairs of a corporation are to be conducted and all corporate powers exercised by or under direction of the Board of Directors.⁸ A board may delegate the management of the activities of the corporation to any person or persons, management company, or committee, provided that the activities and affairs of the corporation are managed, and all corporate powers shall be exercised, under the ultimate direction of the board.⁹ It is this "exercised under the ultimate power of the board" requirement that potentially presents the greatest obstacle to turning over funds to WSC without participation by WSO as to their use.

Certain actions to be taken by the corporation generally need Board approval, i.e., adopting the year's budget, planning the year's activities, adopting corporate policies and long term plans, approving disposition of all corporate assets, etc.¹⁰ While the Board can delegate rather pervasive powers to committees, such committees generally must be composed of members of the board of directors.¹¹ The distribution of the Funds to WSC with no consideration or review of how those funds will be used, does not appear consistent with fiduciary duties the directors of WSO owe to the corporation, nor does it appear consistent with the directors duties to the public trust. Accordingly, we believe that the manner in which the Funds are turned over to WSC is will have a great impact upon the propriety of such action.

⁸California Corporation Code §5210.

⁹Id.

¹⁰California Corporation Code §5911.

¹¹Corporation Code §5212(b).

CORLISS & GERINGER

Joe Gossett
June 11, 1991
Page 6

It has been represented to us that WSC spends its funds pursuant to an annual budget. We believe that if the Board of WSO reviews and approves the WSC budget and then distributes funds to WSC to be spent in accordance with the WSC budget, that this action would go a long way in satisfying the obligations that the Board owes to the corporation. If this approach is permissible, then we suggest that we be allowed to further evaluate the WSC budget process and the applicable law to structure this alternative in the best way to reduce the risk to the WSO Board.

If this alternative is not acceptable, then we will attempt to structure additional alternatives that might be used to limit the amount of risk to which the Board of WSO is exposed, after further discussions with you and Anthony to determine what restrictions might be appropriate.

The time available has not allowed for an exhaustive evaluation of all of the potential problems that might flow from the proposed changes. For example, we have addressed this problem from the stand point of WSO, WSC, and the Fellowship as separate and distinct entities, however, the complexity of the problem increases if the entities are recharacterized as a single entity or feeder type of arrangement. While we do not believe the likelihood of this to be great, this is a possibility which we believe should be addressed before a decision on this matter is made final.

Very truly yours,

CORLISS & GERINGER
A Law Corporation

DRAFT

DONALD M. CORLISS, JR.

DMC/jt

CORLISS & GERINGER
A LAW CORPORATIONPRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY
DATE 06-13-91
DRAFT 1

June 13, 1991

File No. 103.02

VIA MESSENGER

Joe Gossett
Executive Director
World Service Office, Inc.
Narcotics Anonymous
16155 Wyandotte
P.O. Box 9999
Van Nuys, California 91409

Re: Alternatives Available to Clarify Tax Status of the
Fellowship

Dear Joe:

A question has been raised with respect to the tax status of various component parts of the Fellowship of Narcotics Anonymous (the "Fellowship"). For purposes of this discussion, the component parts of the Fellowship can be divided into two separate categories, to wit: (i) components that normally have annual gross receipts of \$5,000.00 or less (the "Small Groups"), and (ii) components that normally have annual gross receipts greater than \$5,000.00 (the "Large Groups").¹

As you know, we have previously completed rather extensive research into the question of the tax status of the Small Groups, and we presented our conclusions in several letters. We have now been asked to prepare an outline of the alternatives available to clarify the issue of the income tax status affecting the Fellowship. In reviewing the alternatives in preparation of this letter, we have tried to focus on approaches that resolve or lessen the problem for both Small Groups and Large Groups.

The Small Groups, by the nature of their annual income levels, have available to them certain De Minimis Exceptions set forth in the Code,² which may allow them to claim tax exempt status despite the fact that they have never filed an application for such status,

¹The use of the term "group" in the reference to Small Groups and Large Groups is intended to include any component parts of the Fellowship, including groups, area service committees, regional service committees and the WSC.

²Internal Revenue Code of 1986, as amended ("Code").

CORLISS & GERINGER

Joe Gossett
June 13, 1991
Page 2

have never filed a notice with the Internal Revenue Service (the "Service") that they are not private foundations, and have not filed information returns. The De Minimis Exceptions are, however, not available for the Large Groups and they must take certain actions either as taxable entities to comply with the Code or to establish their tax exempt status.

1. Small Groups.

Regardless of the alternatives selected by the Fellowship, the Small Groups can and should take additional informal actions to strengthen and safeguard their claims to the benefits under the De Minimis Exceptions. We have discussed recommended actions in earlier letters and refer you to our prior letters for the details.

The question presented for purposes of this letter is whether or not the Small Groups should take any formal actions to clarify their tax status. If it is decided that the Small Groups should not act further, the Small Groups face two problems. First, even if the Small Groups take the additional safeguards set forth in earlier letters, the risk will remain that the Small Groups might ultimately be determined not to qualify for the De Minimis Exceptions. This risk is based upon the fact that qualification as a tax exempt organization under the De Minimis Exception involves a self-determination process that lacks the certainty of a determination by the Service of tax exempt status, and such self-determinations are always subject to change or contest by the Service.

The second problem is that the De Minimis Exceptions are only available if the Small Groups are viewed as individual, separate entities. If, for example, the Service attempts to aggregate all of the Small Groups together, then the aggregate gross receipts of the Small Groups will exceed \$5,000.00 per year and the De Minimis Exceptions would not be available. While we do not believe that the Small Groups should be aggregated as a single group for such purposes or that the Service will take such action, it is clearly a possibility and must be considered in making the final decision.

If the decision is made to seek further clarification, then it is important to understand that once commenced, it is likely that the process will need to be carried to completion, regardless of the path that it takes. In other words, once started, it will be hard to stop the process and return to the current state.

We will now discuss three of the most obvious alternatives available to the Small Groups, to wit: (a) have each group apply for tax exemption, (b) have the Fellowship seek a group exemption,

CORLISS & GERINGER

Joe Gossett
June 13, 1991
Page 3

(c) seek a formal ruling from the Service that the Groups satisfy the requirements of the Code. If none of these alternatives appear acceptable, we can attempt to structure other approaches.

a. Individual Exemptions. The first approach, having each group seek their own exemption, would be time consuming, expensive, and for that reason may be impractical. It is, however, available and the simplicity of the approach from a legal stand point does much to recommend it. Under this approach, each of the groups would prepare and submit its own application for tax exempt status. If this approach were adopted, a form procedure could be established for each of the groups to follow in seeking a formal exemption.

b. Group Exemption. A more uniform approach would be to have the Fellowship seek a group exemption intended to cover all of the component parts of the Fellowship under a single exemption. While this approach provides the most uniform treatment, and would perhaps be the most manageable solution in operation, it would require the Fellowship make certain structural changes which might be difficult to accomplish in a manner consistent with a strict reading of the Twelve Traditions. Nonetheless, this is an important alternative to consider, and since this alternative applies equally to the Large Groups, we will defer our discussion of this approach until that point.

c. Ruling or Determination from the Service. The third approach would be to seek a formal determination by the Service that the Groups in general meet the requirements of the De Minimis Exceptions. The advantage of obtaining such a determination is that few structural changes would have to be made and the approach would not conflict with the Twelve Traditions. On the other hand and as will be explained below, it is far from certain that we would be able to obtain a ruling or determination from the Service.

The Service has considerable discretion as to whether or not to give a ruling, and the first step would be to determine if the issue is one upon which the Service will rule. Although we have checked the Service's published lists of "no-rule" areas and do not believe this area to be set forth on such lists, the Service will not rule on an area that they believe is inherently factual in nature. We do not believe that this prohibition applies to the issues upon which we would be requesting a ruling, however, it is not possible to predict the position the Service would take or the outcome.

There are various forms of ruling that can be sought. Which form to use is to a great extent determined by the issue to which a response is sought. The ruling could take the form of a Letter Ruling, a Revenue Ruling or, a Determination Letter (collectively sometimes referred to herein as the "Ruling"). Each of the different types of Ruling are appropriate for a specific type of

CORLISS & GERINGER

Joe Gossett
June 13, 1991
Page 4

issue. A Letter Ruling, in general, applies to prospective or pre-return issues. A Revenue Ruling covers the same ground as Letter Ruling, except that it is determined by the Service to have broader general applicability more suited to a public ruling on the issue. A Determination Letter generally applies to a determination of the tax status of an organization or to post-return issues.

Since we are seeking a determination of tax status, typically, such a determination is obtained pursuant to a Determination Letter. However, this approach generally results in a determination of the status of a single taxpayer, in this case the single group that applied for the determination, and would most likely require that each component part of the Fellowship seek its own tax exemption, an unattractive alternative, already mentioned in subparagraph a. above. While we do not believe that this Determination Letter approach could be structured to obtain a single determination of tax status that could be relied upon by all of the small groups, if the Fellowship decides to pursue some form of ruling request, we will investigate this possibility in greater detail.

As between a Letter Ruling and a Determination Letter, which one to pursue generally depends on whether the issue has transaction to which the request relates is prospective or completed. The general Small Group issue that needs further determination is whether the Small Groups meet the requirements of the De Minimis Exceptions. However, this phrasing of the issue is most likely too broad and would need to be narrowed down. The most uncertain concern with respect to the Small Groups under the De Minimis Exceptions is whether they are sufficiently organized so as to qualify for the income tax exemption set forth in Section 501 (c)(3) of the Code. Such a question, does not fit neatly into either the Letter Ruling or Determination Letter categories. To determine which of the approaches is necessary, or whether either is available, it will be advisable to request Technical Advice. This is a somewhat expedited procedure and allow for an early determination as to the feasibility of obtaining any type of definitive Ruling without incurring the costs necessary for the Ruling request itself.

If a Ruling request is an available approach it would involve a formal request for a ruling. To give you some idea what is involved in such a formal ruling request we have set forth below the administrative steps required. Each request for a Ruling must be submitted to the National Office and may encompass an issue where there is not a clear answer. A Letter Ruling request must contain the following:

(1) A complete statement of all relevant facts relating to the transaction, including where appropriate, the

CORLISS & GERINGER

Joe Gossett
June 13, 1991
Page 5

names, addresses, and taxpayer identifying numbers of all interested parties;³

(2) A full and precise statement of the reasons for the transaction and a carefully detailed description of the transaction;

(3) Copies of all relevant documents, including Articles of Incorporation and Bylaws, if available, must be submitted with the request.

(4) The request must contain a statement whether, to the knowledge of the taxpayer, the identical issue is presented in a return of the taxpayer or a member of an affiliated group.⁴

If a district director issues an adverse determination letter, the organization has the right to protest the determination by requesting Appeals Office review, unless the determination was made upon on the basis of National Office technical advice.

2. The Large Groups.

With respect to the Large Groups, the problem is different in focus and consequently certain of the approaches are different. As with the Small Groups, the end result desired is compliance with the federal tax laws, however, the Large Groups by definition can not take advantage of the De Minimis Exceptions. Accordingly, for the Large Groups to be tax exempt, they must affirmatively apply for tax exemption and obtain a favorable determination from the Service. In the absence of such action the Large Groups are taxable and required to report and pay tax on their taxable income. Once again, we will present three of the more obvious alternatives; others could most likely be developed if none of these alternatives are acceptable.

a. Seek Individual Exemptions.

Each of the Large Groups could seek their own tax exemption, which would involve filing an application for exemption. As with this approach with respect to the Small Groups discussed above, a form application could be developed and guidelines prepared to assist each of the Groups in obtaining the tax exempt determination. Additionally, since there are fewer Large Groups and since each Large Group is by definition more substantial in size, such an approach would appear to be more manageable with

³This requirement would probably require disclosure of this information for at least some, if not all, of the Small Groups.

⁴§1504 of the Code.

CORLISS & GERINGER

Joe Gossett
June 13, 1991
Page 6

respect to the Large Groups. One disadvantage of this approach is that each such Large Group would have to file annual information returns and probably keep closer track of their receipts and expenditures.

b. Report as Taxable Entities.

Another approach having the advantage of a rather simple solution would be to have the Large Groups decide to be taxable entities and report their income and deductions as any other taxable entity would. From our understanding of the way that most components of the Fellowship receive and expend funds we believe that most expenditures would be deductible from a tax standpoint and to the extent that all funds are generally expended as collected, there should not be much taxable income. On the disadvantage side, annual tax returns would have to be prepared and filed, greater care given to record keeping with respect to income and expenditures, and it would create a dichotomy between various components of the Fellowship, with some being treated as tax exempt and others being treated as taxable. While this would not create any substantial legal problems, it may from a philosophical standpoint be distasteful to the Fellowship to have some of its parts characterized as taxable for profit entities.

c. Group Exemption.

The most complete and in some ways simple resolution to the problems faced by both the Small Groups and the Large Groups would be to obtain a group exemption (the "Group Exemption"). A Group Exemption is an exemption from federal income taxation which is obtained by a Central Organization⁵, which itself must be a tax exempt entity, and which extends to a group of subordinate organizations affiliated with and under the general supervision and control of the Central Organization.⁶ The advantage of a Group Exemption is that it relieves each of the subordinates covered by the exemption from filing its own application for recognition of exemption and can be accomplished by the Central Organization, whether such organization is WSC or a new tax exempt entity formed specifically to seek a Group Exemption.

Perhaps the most significant disadvantage to the Group Exemption approach is that it would require a certain amount of restructuring of the Fellowship in order to be available, and that restructuring would involve placing a certain amount of control in the WSC or "parent" type entity created to seek the Group

⁵The central organization could be WSO, WSC, or a new entity formed for the purpose of qualifying for the Group Exemption, however, it must be a tax exempt entity.

⁶Rev. Proc. 80-27, 1980-1 C.B. 677.

CORLISS & GERINGER

Joe Gossett
June 13, 1991
Page 7

Exemption. These restructuring requirements will be discussed below. Additionally, it should be kept in mind that a Group Exemption is not available for any subordinate which is organized and operated in a foreign country nor for any entity which is a Private Foundation as set forth in Section 509 (a) of the Code. Such entities must apply separately for recognition of exempt status.

There are many very specific requirements for obtaining a Group Exemption. One of the requirements applicable to an existing tax exempt organization is that the Central Organization must submit with the application copies of any amendments to its governing instruments or internal regulations as well as information regarding any change in its character, purposes, or method of operation. Additionally, we have selected four of the Group Exemption requirements which we believe need special mention. Each will be discussed separately below.

(1) Organizing Documents.

Each sub-group must have an organizing document and be sufficiently recognizable as a type of organization to which tax exempt status is available. As previously addressed in our letter of September 21, 1989, the answer to the question of whether the groups have sufficient organization for tax exempt status is unclear. We have suggested steps that can be taken to enhance the organization and structure so that this requirement is met. We believe that such organization could be formed around the Twelve Traditions. If a Group Exemption is sought we believe that we will be able to create sufficient organization and organizational documents to satisfy this requirement without violating the Twelve Traditions.

(2) Supervision or Control.

Each sub-group must be under the supervision or control of a Central Organization. We believe that this requirement may create the greatest obstacle to obtaining group exemption. It is our understanding the one of the foundations upon which the Fellowship is premised is the autonomy of the groups from the Central Organization. While the WSC and the WSO may exert some control over the activities of groups, areas and regions, especially in so far as they relate to the published literature of the Fellowship, there is no formal control mechanism or supervision of the groups by the WSC or WSO.

On the other hand, it would appear to be a central tenet of each of the subparts that the groups adhere to the Twelve Traditions and the Twelve Step philosophy. Since the underlying philosophy is the same, a degree of organization around the Twelve Traditions already exists and it might be possible to strengthen this control enough to satisfy this requirement. We will need to

CORLISS & GERINGER

Joe Gossett
June 13, 1991
Page 8

discuss further with you whether any greater structure or control by the WSC or a Central Organization would be possible. As we have stated in previous letters, modifications to the Treasurer's Handbook may provide additional support for the supervision or control argument and may be sufficient to satisfy this requirement.

(3) Information Disclosure.

In order for the groups to be included in the group exemption certain information regarding the groups must be disclosed to the Service with the application. Each sub-group must submit to the Central Organization an authorization signed by a duly authorized officer of the group requesting that the Central Organization include the group in the Group Exemption, and the names, mailing addresses, and employer identification numbers of each of the sub-groups must be submitted with the application. Due to the strong emphasis on the independence of the groups and the anonymity requirement, there may be some concern about the disclosure of this information. We note, however, that the information disclosed is of the group and not the individuals who make up the group, except for the one individual who executes the authorization for the Central Organization to include the group in the application for Group Exemption.

(4) Non-private Foundation Status.

The Central Organization must establish that the subordinates to be included in the group exemption letter are not private foundations. In our letters of July 17, 1989 and September 21, 1989, we discussed in great detail the issue of private foundation status and the exceptions to such status. We refer you to those discussions here for the specifics. In seeking a Group Exemption it is the responsibility of the Central Organization to establish that the subordinate groups are not private foundations. In order to prove that the groups are not private foundations it will may be necessary to present information concerning the types of support each group receives. Based upon our understanding that most groups do not keep detailed records concerning their activities, this requirement may present a problem, however, we believe that there is a substantial possibility that we would be able to get around this difficulty.

3. Legislative Change.

It does not appear that the legislature contemplated twelve step organizations when drafting the current statutes relating to tax exemption. If all else were to fail, the Fellowship could seek a legislative change to the current statutory structure to provide a simpler and more uniform treatment of twelve step organizations. We do not recommend this alternative as a first choice, but believe that it is necessary to point out its

CORLISS & GERINGER

Joe Gossett
June 13, 1991
Page 9

existence as a fall back alternative if the alternatives selected by the Fellowship are unsuccessful. TOTAL P.04

4. Conclusions.

As evidenced in this letter, the alternatives presented are quite complex. It appears that the Fellowship may have grown to the point where its current overall structure no longer serves all of its needs, or that the historical structure is straining under the current diverse internal and external demands that are being placed on your organization. We will not presuppose a solution to this structural issue, and merely wanted to point out that we believe much of the difficulty being experienced with respect to solving the potential tax problems that face the Fellowship can be attributed to the current size of the Fellowship and the rapid growth it has experienced in recent years. One approach would be to evaluate various structural changes, and we would be more than happy to assist you and the Fellowship in exploring various alternatives, however, such discussion is beyond the instructions we have been given for this project.

We understand that the material and alternatives presented are complex and that the decision as to which alternatives to pursue may be difficult. Because of the unique and strong internal philosophies of the Fellowship, we have refrained from making any recommendations at this stage. Our intent is to allow for unbiased discussion of the alternatives, however, we would be more than happy to present you with our recommendations should you so desire.

Very truly yours,

CORLISS & GERINGER
A Law Corporation

DRAFT

DONALD M. CORLISS, JR.

DMC/jt