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# Return of Organization Exempt From Income Tax

# 2002

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2002 calendar year, or tax year beginning 2002, and ending 20

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

**C** Name of organization: **SOUTHERN ALLIANCE FOR CLEAN ENERGY**  
 Number and street (or P O box if mail is not delivered to street address): **P O BOX 1842**  
 City or town state or country and ZIP + 4: **KNOXVILLE, TN 37901**

**D** Employer identification number: **58 1620669**

**E** Telephone number: **( 865 ) 637-6055**

**F** Accounting method:  Cash  Accrual  
 Other (specify) ▶

**H and I are not applicable to section 527 organizations**  
**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** If "Yes" enter number of affiliates ▶  
**H(c)** Are all affiliates included?  Yes  No  
 (If "No," attach a list See instructions)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Enter 4 digit GEN ▶

**J** Organization type (check only one) ▶  501(c) ( 3 ) ◀ (insert no)  4947(a)(1) or  527

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

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **848,654**

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

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	832,103		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c	15,669		
	d	Total (add lines 1a through 1c) (cash \$ <u>847,772</u> noncash \$ _____)	1d		847,772	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4		882	
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe ▶ _____)	7				
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
		8a				
		8b				
		8c				
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				
9	Special events and activities (attach schedule)					
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a				
b	Less direct expenses other than fundraising expenses	9b				
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
10a	Gross sales of inventory, less returns and allowances	10a				
b	Less cost of goods sold	10b				
c	Gross profit (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11	Other revenue (from Part VII, line 103)	11				
12	Total revenue (add lines 1a, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		848,654		
Expenses	13	Program services (from line 44, column (B))	13		560,097	
	14	Management and general (from line 44, column (C))	14		66,310	
	15	Fundraising (from line 44, column (D))	15		65,634	
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17		692,041	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		156,613	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		8,899	
	20	Other changes in net assets or fund balances (attach explanation) <b>STMT 1</b>	20		129,927	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		295,439	

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*See Attached Statement of Functional Expenses*

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25				
26 Other salaries and wages	26				
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29				
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33				
34 Telephone	34				
35 Postage and shipping	35				
36 Occupancy	36				
37 Equipment rental and maintenance	37				
38 Printing and publications	38				
39 Travel	39				
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42				
43 Other expenses not covered above (itemize) a	43a				
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	692,041	560,097	66,310	65,634

**Joint Costs** Check  if you are following SOP 98-2

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

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

**Part III Statement of Program Service Accomplishments** (See page 24 of the instructions)

What is the organization's primary exempt purpose?

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

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

a <b>SOUTHEAST AIR - SEE ATTACHED DESCRIPTION</b>		
(Grants and allocations \$ _____)	131,020	360,106
b <b>SOUTHEAST ENERGY - SEE ATTACHED DESCRIPTION</b>		
(Grants and allocations \$ _____)		184,272
c <b>MILLION SOLAR ROOFS - SEE ATTACHED DESCRIPTION</b>		
(Grants and allocations \$ _____)		15,719
d		
(Grants and allocations \$ _____)		
e Other program services (attach schedule)	(Grants and allocations \$ _____)	
f <b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)		<b>560,097</b>

**Part IV Balance Sheets** (See page 24 of the instructions)

Note		Where required attached schedules and amounts within the description column should be for end-of-year amounts only		(A)		(B)
				Beginning of year		End of year
Assets	45	Cash—non-interest-bearing		92,489	45	252,086
	46	Savings and temporary cash investments			46	
	47a	47a	2,988			
		47b			47c	2,988
		b Less allowance for doubtful accounts				
	48a	48a	745			
		48b			48c	745
	48a	b Less allowance for doubtful accounts				
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	51a Other notes and loans receivable (attach schedule) <i>DUE FROM AFFILIATE STMT 3</i>		14,946		
		51b			51c	14,946
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges			53	5,475
	54	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54	
	55a	55a Investments—land buildings and equipment basis		85,776		
		55b	46,831		55c	38,945
		b Less accumulated depreciation (attach schedule) <i>STATS</i>				
	56	Investments—other (attach schedule)			56	
57a	57a Land, buildings, and equipment basis					
	57b			57c		
	b Less accumulated depreciation (attach schedule)					
58	58 Other assets (describe <b>DEPOSITS</b> )			58	2,000	
59	59 Total assets (add lines 45 through 58) (must equal line 74)		92,489	59	317,185	
Liabilities	60	60 Accounts payable and accrued expenses		83,590	60	21,746
	61	61 Grants payable			61	
	62	62 Deferred revenue			62	
	63	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	64a Tax-exempt bond liabilities (attach schedule)			64a	
		b Mortgages and other notes payable (attach schedule)			64b	
	65	65 Other liabilities (describe )			65	
66	66 Total liabilities (add lines 60 through 65)		83,590	66	21,746	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	67 Unrestricted		8,899	67	(2,163)
	68	68 Temporarily restricted			68	297,602
	69	69 Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	70 Capital stock, trust principal, or current funds			70	
	71	71 Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	72 Retained earnings, endowment, accumulated income, or other funds			72	
	73	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		8,899	73	295,439
	74	74 Total liabilities and net assets / fund balances (add lines 66 and 73)		92,489	74	317,185

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See page 26 of the instructions)

a	Total revenue, gains, and other support per audited financial statements ▶	a	849,654
b	Amounts included on line a but not on line 12, Form 990	b	
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$ 1,000		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4) ▶	b	1,000
c	Line a minus line b ▶	c	848,654
d	Amounts included on line 12, Form 990 but not on line a	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	848,654

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

a	Total expenses and losses per audited financial statements ▶	a	693,041
b	Amounts included on line a but not on line 17, Form 990	b	
(1)	Donated services and use of facilities \$ 1,000		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4) ▶	b	1,000
c	Line a minus line b ▶	c	692,041
d	Amounts included on line 17, Form 990 but not on line a	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	692,041

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated see page 26 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
STEPHEN SMITH KNOXVILLE, TN	DIRECTOR/40+HRS/WK	67,225	1,841	
OFFICERS AND DIRECTORS SEE ATTACHED LIST	NONE COMPENSATED			

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
If "Yes," attach schedule—see page 26 of the instructions

**Part VI Other Information** (See page 27 of the instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	✓
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes" attach a statement	79	✓
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	✓
b	If "Yes" enter the name of the organization <b>SOUTHERN ALLIANCE FOR CLEAN ENERGY ACTION FUND</b> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	✓
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	✓
b	If "Yes" you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b	1,000
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	✓
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	✓
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	✓
b	If "Yes" did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	<i>501(c)(4), (5), or (6) organizations</i> a Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	<i>501(c)(7) orgs</i> Enter a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts included on line 12, for public use of club facilities	86b	
87	<i>501(c)(12) orgs</i> Enter a Gross income from members or shareholders	87a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	✓
89a	<i>501(c)(3) organizations</i> Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
b	<i>501(c)(3) and 501(c)(4) orgs</i> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes" attach a statement explaining each transaction	89b	✓
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/>		
90a	List the states with which a copy of this return is filed <b>NONE</b>		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	8
91	The books are in care of <b>STEPHEN SMITH</b> Telephone no <b>( 865 ) 637-6055</b> Located at <b>117 S GAY ST KNOXVILLE, TN</b> ZIP + 4 <b>37902</b>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/>   92		

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions)

	Unrelated business income		Excluded by section 512, 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	882	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				882	
105 Total (add line 104, columns (B), (D), and (E))					882

**Note** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the instructions)

(a) Did the organization, during the year, receive any funds directly or indirectly to pay premiums on a personal benefit contract?  Yes  No  
 (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No  
**Note** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here  
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.  
 Signature of officer: *[Signature]* Date: 6-6-03  
 Type or print name and title: \_\_\_\_\_

Paid Preparer's Use Only	Preparer's signature: <i>Ewan &amp; Taylor</i>	Date: 6/2/03	Check if self-employed: <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W): P00227419
	Firm's name (or yours if self-employed) address and ZIP + 4: EWAN & TAYLOR, CPA'S, PC 1803 W CLINCH AVE KNOXVILLE, TN 37916	EIN: 62 1433893	Phone no: (865) 544-7003	



**SCHEDULE A**  
(Form 990 or 990-EZ)

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

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

OMB No 1545 0047

**2002**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information—(See separate instructions )**

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

Name of the organization

**SOUTHERN ALLIANCE FOR CLEAN ENERGY**

Employer identification number

**58 1620669**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<b>NONE</b>				
Total number of other employees paid over \$50,000 ▶				

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<b>NONE</b>		
Total number of others receiving over \$50,000 for professional services ▶		



**Part III** Statements About Activities (See page 2 of the instructions)

	Yes	No
<b>1</b> During the year has the organization attempted to influence national state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI A or line i of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		✓
<b>2</b> During the year has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale exchange, or leasing of property? <b>STMT 4</b>	✓	
b Lending of money or other extension of credit?		✓
c Furnishing of goods, services, or facilities?		✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1 000)? <b>FORM 990, PART V</b>	✓	
e Transfer of any part of its income or assets?		✓
<b>3</b> Does the organization make grants for scholarships, fellowships student loans, etc? (See Note below)		✓
<b>4</b> Do you have a section 403(b) annuity plan for your employees?		✓

**Note** Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box)

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

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

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

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

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

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	172,775	247,151	180,410	45,000	645,336
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable etc. purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2,332	1,916	556	62	4,866
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	175,107	249,067	180,966	45,062	650,202
24 Line 23 minus line 17	175,107	249,067	180,966	45,062	650,202
25 Enter 1% of line 23	1,751	2,491	1,810	451	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e) line 24				26a 13,004
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts				26b 467,984
	c Total support for section 509(a)(1) test. Enter line 24, column (e)				26c 650,202
	d Add Amounts from column (e) for lines 18 <u>4,866</u> 19 _____				26d 4,866
	22 _____ 26b _____				
	e Public support (line 26c minus line 26d total)				26e 645,336
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f 99.25 %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year:				
	(2001)	(2000)	(1999)	(1998)	
	b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:				
	(2001)	(2000)	(1999)	(1998)	
	c Add Amounts from column (e) for lines 15 _____ 16 _____				27c _____
	17 _____ 20 _____ 21 _____				
	d Add Line 27a total _____ and line 27b total _____				27d _____
	e Public support (line 27c total minus line 27d total)				27e _____
	f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)				27f _____
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g _____ %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h _____ %
28 Unusual Grants	For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.				

**Part V Private School Questionnaire** (See page 7 of the instructions)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws other governing instrument, or in a resolution of its governing body?		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe if "No," please explain (If you need more space, attach a separate statement)		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body faculty and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues brochures announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?  If you answered "No" to any of the above please explain (If you need more space attach a separate statement)		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?  If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions )  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term 'expenditures' means amounts paid or incurred )															
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36													
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37													
38	Total lobbying expenditures (add lines 36 and 37)	38													
39	Other exempt purpose expenditures	39													
40	Total exempt purpose expenditures (add lines 38 and 39)	40													
41	Lobbying nontaxable amount Enter the amount from the following table—														
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><b>If the amount on line 40 is—</b></td> <td style="width: 50%;"><b>The lobbying nontaxable amount is—</b></td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>				<b>If the amount on line 40 is—</b>	<b>The lobbying nontaxable amount is—</b>	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000
<b>If the amount on line 40 is—</b>	<b>The lobbying nontaxable amount is—</b>														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
42	Grassroots nontaxable amount (enter 25% of line 41)	42													
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43													
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44													
<b>Caution</b> If there is an amount on either line 43 or line 44, you must file Form 4720															

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions )

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

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

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



**SOUTHERN ALLIANCE FOR CLEAN ENERGY**

58-1620669

12/31/02

**STATEMENT 1**

ON JANUARY 1, 2002, SOUTHERN ALLIANCE FOR CLEAN ENERGY ACTION FUND, AN AFFILIATED 501(C)(3) ORGANIZATION, TRANSFERRED ITS ASSETS AND NET ASSETS TO SOUTHERN ALLIANCE FOR CLEAN ENERGY

**STATEMENT 2**

**GRANTS TO OTHERS**

SOUTHERN ENVIRONMENTAL LAW CENTER	44,480
IZAACK WALTON LEAGUE OF AMERICA	12,540
PROJECT FOR AN ENERGY EFFICIENT FLORIDA	15,000
GEORGIA COALITION FOR PEOPLE'S AGENDA	15,000
GEORGIANS FOR CLEAN ENERGY	<u>44,000</u>

TOTAL **\$131,020**

**STATEMENT 3**

THE RECEIVABLE "DUE FROM AFFILIATE" REPRESENTS THE CASH DUE FROM THIS TRANSFER AND EXPENSES PAID BY SOUTHERN ALLIANCE FOR CLEAN ENERGY ON SOUTHERN ALLIANCE FOR CLEAN ENERGY ACTION FUND'S BEHALF

**STATEMENT 4**

THE EXECUTIVE DIRECTOR, STEPHEN SMITH, IS A PILOT WHO OWNS HIS OWN AIRPLANE AND OPERATES UNDER THE NAME TURBO ARROW AVIATION DURING THE YEAR SOUTHERN ALLIANCE FOR CLEAN ENERGY PAID TURBO ARROW AVIATION \$30,394 FOR THE USE OF THE AIRPLANE, INCLUDING FUEL BASED ON THE INDUSTRY STANDARD FOR FEES TO RENT AN AIRPLANE, THESE TRANSACTIONS WERE CONSUMMATED ON TERMS EQUIVALENT TO THOSE THAT PREVAIL IN ARM'S-LENGTH TRANSACTIONS

SOUTHERN ALLIANCE FOR CLEAN ENERGY  
DEPRECIATION DETAIL  
12/31/2002  
STMT 5

ASSET	DATE	COST BASIS	DEPRECIATION PRIOR	METHOD	LIFE	DEPRECIATION CURRENT	DEPRECIATION TOTAL	BOOK VALUE
FURNITURE AND EQUIP	VARIOUS	4 918 64	4 918 64	SL	7	-	4 918 64	
OFFICE FURNITURE	12/15/1998	881 11	442 65	SL	7	125 87	568 52	312 59
OFFICE WALL PARTITIONS	3/14/2002	3 800 00	-	SL	7	452 38	452 38	3,347 62
OFFICE WALL PARTITIONS	5/28/2002	675 00	-	SL	7	64 29	64 29	610 71
OFFICE WALL PARTITIONS	8/14/2002	775 00	-	SL	7	36 90	36 90	738 10
OFFICE FURNITURE	4/24/2002	1 110 00	-	SL	7	118 93	118 93	991 07
<b>TOTAL FURNITURE &amp; FIXTURES</b>		<b>12,159 75</b>	<b>5,361 29</b>			<b>798 37</b>	<b>6,159 66</b>	<b>6,000 09</b>
COMPUTER	1/1/1991	1 200 00	1 200 00			-	1 200 00	
MAC COMPUTER	5/3/1994	2 780 43	2,780 43			-	2 780 43	
FAX MACHINE	6/30/1994	479 99	479 99			-	479 99	-
COMPUTER	10/5/1994	3 625 29	3,625 29			-	3 625 29	-
PRINTER	11/17/1994	404 00	404 00			-	404 00	-
COPY MACHINE	8/31/1994	4 050 00	4,050 00			-	4 050 00	-
COMPUTER AND PRINTER	9/2/1995	1 652 20	1,652 20	SL	5	-	1 652 20	-
COMPUTER	10/15/1998	3 462 24	2,250 46	SL	5	692 45	2 942 91	519 33
COMPUTER	12/15/1998	2 512 80	1 549 56	SL	5	502 58	2 052 12	460 68
SCANNER	1/13/1999	404 92	242 94	SL	5	80 98	323 92	81 00
COMPUTER	5/28/1999	3 693 92	1 970 08	SL	5	738 78	2 708 86	985 06
PRINTER	6/4/1999	350 00	180 83	SL	5	70 00	250 83	99 17
AC UNIT	7/27/1999	140 00	50 00	SL	7	20 00	70 00	70 00
MODEM	7/29/1999	547 94	273 97	SL	5	109 59	383 56	164 38
COMPUTER	9/17/1999	3,909 95	1,824 64	SL	5	781 99	2 606 63	1 303 32
COMPUTER EQUIPMENT	11/24/1999	585 41	253 67	SL	5	117 08	370 75	214 66
OFFICE EQUIPMENT	3/1/1999	375 10	151 83	SL	7	53 59	205 42	169 68
COMPUTER EQUIPMENT	5/27/1999	217 59	116 05	SL	5	43 52	159 57	58 02
CELLULAR MODEM	12/16/1999	244 38	101 83	SL	5	48 88	150 71	93 67
ISDN MODEM	3/9/1999	273 85	155 18	SL	5	54 77	209 95	63 90
COMPUTER	3/1/2000	2,733 82	1,002 36	SL	5	546 72	1,549 08	1 184 74
COMPUTER	4/7/2000	2,571 28	899 89	SL	5	514 20	1,414 09	1 157 19
COMPUTER	7/3/2000	2,554 00	766 24	SL	5	510 84	1,277 08	1 276 92
COMPUTER	8 MOS 5/24/2001	2,776 10	370 16	SL	5	555 22	925 38	1 850 72
COMPUTER	7 MOS 6/13/2001	1,954 92	228 06	SL	5	390 98	619 04	1 335 88
MODEM	5 MOS 8/29/2001	413 62	34 45	SL	5	82 72	117 17	296 45
AIR PORT	2 MOS 11/27/2001	802 05	26 74	SL	5	160 41	187 15	614 90
COMPUTER MONITOR	6 MO 6/27/2001	1 224 05	122 40	SL	5	244 81	387 21	856 84
CELL PHONES	10 MOS 3/20/2001	616 86	102 80	SL	5	123 37	228 17	390 69
COMPUTER	4/18/2002	2 045 63	-	SL	5	308 84	306 84	1 738 79
COMPUTER	7/13/2002	3 216 79	-	SL	5	321 68	321 68	2 895 11
COMPUTER	7/29/2002	2 966 85	-	SL	5	296 69	296 69	2 670 16
COMPUTER	9/23/2002	1,522 05	-	SL	5	101 47	101 47	1 420 58
PHONE SYSTEM	2/4/2002	3 450 00	-	SL	7	451 79	451 79	2 998 21
VOICE MAIL SYSTEM	10/31/2002	1 247 50	-	SL	7	44 55	44 55	1 202 95
<b>TOTAL EQUIPMENT</b>		<b>61,005 53</b>	<b>26,866 05</b>			<b>6,443 46</b>	<b>33,309 51</b>	<b>27,696 02</b>
SOFTWARE	6/21/2001	610 98	91 68	SL	3	203 66	295 34	315 64
<b>TOTAL SOFTWARE</b>		<b>610 98</b>	<b>91 68</b>			<b>203 66</b>	<b>295 34</b>	<b>315 64</b>
VEHICLE	9/14/1999	8,000 00	3,733 33	SL	5	1 600 00	5 333 33	2 666 67
VEHICLE ACURA LEGEND	11/1/2000	4 000 00	933 37	SL	5	800 04	1 733 41	2 266 59
<b>TOTAL VEHICLES</b>		<b>12,000 00</b>	<b>4,666 70</b>			<b>2,400 04</b>	<b>7,066 74</b>	<b>4,933 26</b>
<b>TOTAL ALL ACCTS</b>		<b>85,776 26</b>	<b>36,985 72</b>			<b>9,845 53</b>	<b>46,831 25</b>	<b>38,945 01</b>

## SOUTHERN ALLIANCE FOR CLEAN ENERGY

Statement of Functional Expenses  
Year Ended December 31, 2002

	PROGRAM SERVICES				SUPPORT SERVICES			Total Expenses
	Southeast Air	Southeast Energy	Million Solar Roofs	Total Program Services	Management and General	Fundraising	Total Support Services	
Accounting and audit fees	2,858	2,709	-	5,567	1,178	933	2,111	7,678
Administration costs	4,953	6,051	-	11,004	1,439	1,657	3,096	14,100
Auto expense	639	606	-	1,245	263	209	472	1,717
Computer expense	851	1,218	-	2,069	280	222	502	2,571
Contract labor	5,073	5,918	-	10,991	1,371	7,197	8,568	19,559
Depreciation	3,435	3,255	-	6,690	2,034	1,122	3,156	9,846
Equipment expense	1,704	1,046	-	2,750	397	315	712	3,462
Equipment rental	1,876	1,442	-	3,318	627	497	1,124	4,442
Employee benefits	11,157	10,573	-	21,730	4,598	3,645	8,243	29,973
Legal fees	2,801	2,654	-	5,455	1,154	915	2,069	7,524
Media	19,932	1,588	-	21,520	328	260	588	22,108
Meetings and conferences	2,706	1,279	-	3,985	88	69	157	4,142
Miscellaneous	111	126	-	237	38	30	68	305
Office expense	3,285	2,260	169	5,714	903	1,185	2,088	7,802
Parking	350	316	-	666	138	109	247	913
Payroll tax expense	8,410	7,970	-	16,380	3,466	2,747	6,213	22,593
Payroll processing	48	46	-	94	20	16	36	130
Postage	1,429	986	259	2,674	135	1,901	2,036	4,710
Printing and publications	9,791	5,064	483	15,338	628	2,124	2,752	18,090
Rent	10,652	4,645	1,298	16,595	2,020	1,601	3,621	20,216
Salaries and wages	100,347	95,090	12,013	207,450	41,352	32,780	74,132	281,582
Sub-grants and projects	131,020	-	-	131,020	-	-	-	131,020
Telephone	8,036	5,846	292	14,174	1,139	1,159	2,298	16,472
Travel	28,239	23,202	1,205	52,646	2,549	4,809	7,358	60,004
Utilities	403	382	-	785	165	132	297	1,082
<b>Total Expenses</b>	<b>\$ 360,106</b>	<b>\$ 184,272</b>	<b>\$ 15,719</b>	<b>\$ 560,097</b>	<b>\$ 66,310</b>	<b>\$ 65,634</b>	<b>\$ 131,944</b>	<b>\$ 692,041</b>

STAFF



**SOUTHERN ALLIANCE FOR CLEAN ENERGY**

**STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

**ATTACHMENT TO FORM 990, PAGE 2, PART III**

**SOUTHEAST AIR**

**\$ 360,106**

**CONDUCTED CLEAN AIR CAMPAIGNS FOCUSING ON EDUCATING THE PUBLIC AND DECISION-MAKERS ACROSS THE SOUTHEAST ABOUT AIR POLLUTION IMPACTS FROM COAL-FIRED POWER PLANTS AND DIESEL ENGINES. PERFORMED RESEARCH, EDUCATION, AND ADVOCACY ACTIVITIES TO WORK FOR COMPREHENSIVE CLEAN-UP SOLUTIONS AT THE LOCAL, NATIONAL, AND REGIONAL LEVELS TO PROTECT PUBLIC HEALTH AND THE ENVIRONMENT.**

**SOUTHEAST ENERGY**

**\$ 184,272**

**WORKED TO PROMOTE ENERGY EFFICIENCY AND THE USE AND DEVELOPMENT OF CLEANER ELECTRICITY FROM RENEWABLE ENERGY SOURCES TO SOUTHEAST CITIZENS.**

**MILLION SOLAR ROOFS**

**\$ 15,719**

**SOUTHERN ALLIANCE FOR CLEAN ENERGY (SACE) IS WORKING TO PROMOTE THE MILLION SOLAR ROOFS (MSR) INITIATIVE IN TENNESSEE UNDER THE DIRECTION OF THE ENERGY DIVISION OF THE TENNESSEE DEPT. OF ECONOMIC AND COMMUNITY DEVELOPMENT. SACE IS RESEARCHING THE AVAILABILITY OF FINANCIALS AND MARKET TOOLS TO GROW SOLAR DEVELOPMENT IN THE STATE. SACE IS WORKING TO BRING TOGETHER GOVERNMENT, BUSINESSES AND NONPROFIT ORGANIZATIONS TO FOCUS ON BUILDING A STRONG MARKET FOR SOLAR ENERGY APPLICATIONS ON BUILDINGS ACROSS THE STATE TO HELP MEET THE NATIONAL GOAL OF ONE MILLION SOLAR SYSTEMS ON U.S. BUILDING BY 2010.**

**Southern Alliance for Clean Energy Education Fund  
2002 Board of Directors and Board of Advisors Directory  
Last Corrected 05.30.03**

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Term 2002-2004

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501(c)3