Form 990

Return of Organization Exempt From Income Tax

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

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

For the 2005 calendar year, or tax year beginning ______ and ending ______

D Employer identification number

AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.

111 Aviation Hwy, Suite 200

FREDERICK, MD 21701

23-7032776

E Telephone number

(301) 631-2406

F Accounting method

Cash

G Website: WWW.ALEA.ORG

J Organization type

Check only one: [X] 501(c) (3) [ ] 501(c) (4) [ ] 501(c) (27) [ ] 4947(a)(1)

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 chooses to file a return, be sure to file a complete return. Some states require a complete return.

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

1,294,132.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

1 Contributions, gifts, grants, and similar amounts received:
   a Direct public support
   b Indirect public support
   c Government contributions (grants)
   d Total (add lines 1a through 1c) (cash $ noncash $)

2 Program service revenue including government fees and contracts (from Part VII, line 93)

3 Membership dues and assessments

4 Interest on savings and temporary cash investments

5 Dividends and interest from securities

6 Gross rents
   a Less: rental expenses
   b Net rental income or (loss) (subtract line 6b from line 6a)

7 Other investment income (describe)

8 Gross amount from sales of assets other than inventory
   a Less cost or other basis and sales expenses
   b Gain or (loss) (attach schedule)
   c Net gain or (loss) (combine line 8c, columns (A) and (B))

9 Special events and activities (attach schedule). If any amount is from gaming, check here [ ]
   a Gross revenue (not including $ of contributions reported on line 1a)
   b Less: direct expenses other than fundraising expenses
   c Net income or (loss) from special events (subtract line 9b from line 9a)

10 Gross sales of inventory, less returns and allowances
    a Less cost of goods sold
    b Gross profit or (loss) from sales of inventory (attach schedule)

11 Other revenue (from Part VII, line 105)

12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8b, 9a, 10a, and 11)

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

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

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

16 Payments to affiliates (attach schedule)

17 Total expenses (add lines 16 and 44, column (A))

18 Excess or (deficit) for the year (subtract line 17 from line 12)

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

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

21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)

3200-1 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2005)

32-03-06 LHA