efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493226035695

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at *www.IRS.gov/form990*

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014 , and ending 12-31-2014

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
PACIFIC LEGAL FOUNDATION

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
930 G STREET

City or town, state or province, country, and ZIP or foreign postal code
SACRAMENTO, CA 95814

D Employer identification number
94-2197343

E Telephone number
(916)419-7111

G Gross receipts $ 16,020,650

F Name and address of principal officer
ROBIN L RIVETT
930 G STREET
SACRAMENTO,CA 95814

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ PACIFICLEGAL ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1973 | **M** State of legal domicile CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
PUBLIC INTEREST LAW-PROVIDES LEGAL REPRESENTATION FOR CITIZENS ON MATTERS OF PUBLIC INTEREST AT ALL LEVELS OF THE ADMINISTRATIVE AND JUDICIAL PROCESS, PROTECTING THE CONSTITUTIONAL RIGHTS OF ALL AMERICANS

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	22
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	22
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	67
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	9,012,249	12,965,856
	9	Program service revenue (Part VIII, line 2g)	510,905	194,174
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,140,253	2,831,012
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-66,048	-49,380
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,597,359	15,941,662
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	5,718,028	6,018,774
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	130,543	131,684
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶1,842,686		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,377,860	2,149,140
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	8,226,431	8,299,598
	19	Revenue less expenses Subtract line 18 from line 12	2,370,928	7,642,064

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	40,213,807	46,820,505
	21	Total liabilities (Part X, line 26)	1,999,010	2,255,210
	22	Net assets or fund balances Subtract line 21 from line 20	38,214,797	44,565,295

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including
my knowledge and belief, it is true, correct, and complete Declaration of prepar
preparer has any knowledge

Sign Here

******
Signature of officer

ROBIN L RIVETT PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name
LINDA L HOUSE CPA

Preparer's signature
LINDA L HOUSE CPA

Firm's name ▶ CAMPBELL TAYLOR & COMPANY

Firm's address ▶ 3741 DOUGLAS BLVD SUITE 350
ROSEVILLE, CA 95661

May the IRS discuss this return with the preparer shown above? (see instructio

For Paperwork Reduction Act Notice, see the separate instructions.

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☑

1 Briefly describe the organization's mission

PLF'S MISSION (ESTABLISHED IN 1973) THROUGH ITS STRATEGIC LITIGATION, PUBLIC EDUCATION AND TRAINING, IS TO BE AMERICA'S PREEMINENT DEFENDER OF FREEDOM IN COURTS THROUGHOUT THE NATION PLF HAS A LONG TRADITION OF CONVERTING THE PHILANTHROPY OF EVERY DAY AMERICANS INTO LEGAL PRECEDENTS SAFEGUARDING THE FREEDOMS OF ALL AMERICANS PLF VIGOROUSLY DEFENDS PROPERTY RIGHTS, INDIVIDUAL AND ECONOMIC LIBERTIES, A BALANCED APPROACH TO ENVIRONMENT REGULATIONS, AND THE CONSTITUTIONAL GUARANTEES OF LIMITED GOVERNMENT LITIGATING FOR PRINCIPLE NOT PROFIT, PLF PROTECTS PEOPLE'S INDIVIDUAL RIGHTS, AND SETS LASTING LEGAL PRECEDENTS LIMITING GOVERNMENT TO ITS CONSTITUTIONALLY DELINEATED ROLE

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 5,421,771 including grants of $) (Revenue $ 197,691)

TO PROTECT THE CONSTITUTIONAL RIGHTS OF ALL AMERICANS THROUGH LITIGATION, EDUCATE THE PUBLIC ABOUT THE ISSUES VITAL TO OUR FREEDOM THROUGH MEDIA RELATIONS, SOCIAL OUTREACH AND EVENTS, AND TO TRAIN LAWYERS AND STUDENTS HOW TO DEFEND OUR LIBERTIES IN COURT SEE SCHEDULE O FOR A PARTIAL LIST OF CASES LITIGATED DURING 2014 FOR ADDITIONAL CASE INFORMATION VISIT OUR WEBSITE, WWW PACIFICLEGAL ORG SDS FAMILY TRUST V CALIFORNIA COASTAL COMMISSIONTHE CALIFORNIA COASTAL COMMISSION IS REQUIRING AN EASEMENT FOR A MILE LONG - 25 TO 50' WIDE PATHWAY ALONG A FAMILY'S PROPERTY AS A CONDITION FOR PERMITTING THEM TO REPAIR THEIR FARMHOUSE AND REBUILD THEIR BARN, IN THE CAYUCOS AREA OF SAN LUIS OBISPO COUNTY PLF ATTORNEYS REPRESENTED THREE SISTERS WHO OWN THE LAND THROUGH A FAMILY TRUST ESTABLISHED WITH THEIR LATE FATHER THE SISTERS ARE MERELY SEEKING A PERMIT TO MAKE SOME BASIC REPAIRS ON THEIR HOME AND BARN, WHICH WOULD HAVE NO IMPACT ON THE PUBLIC, OR ON ACCESS TO THE COAST PLF ATTORNEYS SUCCEEDED IN OBTAINING AN APPELATE DECISION THAT THE COMMISSION'S DEMANDS (TRYING TO EXACT PROPERTY FOR A PATH WITHOUT PAYING FOR IT) AMOUNT TO AN UNCONSTITUTIONAL TAKING SANSOTTA V TOWN OF NAGS HEAD ROC SANSOTTA AND FIVE OTHER PROPERTY OWNERS OWN BEACHFRONT COTTAGES IN NAGS HEAD, NORTH CAROLINA WHEN A 2009 STORM HIT THE AREA, THE TOWN STOPPED THE OWNERS FROM PROTECTING THEIR PROPERTY FROM EROSION THE STORM DID SOME MINOR DAMAGE AND REMOVED SAND FROM AROUND THE HOMES AFTER THE STORM, THE TOWN DECLARED THE COTTAGES TO BE NUISANCES BECAUSE THE TOWN HAD DECIDED THE COTTAGES HAD COME TO BE ON "PUBLIC TRUST" LANDS IN THE TOWN'S VIEW, WHENEVER EROSION PUSHES THE VEGETATION LINE OR DUNE LINE LANDWARD, ANY PROPERTY THAT IS SEAWARD OF THAT LINE INSTANTLY BECOMES PART OF THE PUBLIC BEACH AND MUST BE OPENED UP FOR PUBLIC ACCESS, REGARDLESS OF WHETHER IT IS PRIVATELY OWNED AND DEVELOPED UNDER THIS THEORY, THE TOWN DETERMINED THE OWNERS' LOTS WERE IMPRESSED WITH A PUBLIC TRUST EASEMENT, ORDERED THE OWNERS TO REMOVE THEIR COTTAGES, BARRED THEM FROM REPAIRING STORM DAMAGE AND FINED THEM FOR EVERY DAY THE COTTAGES REMAINED IN THEIR HISTORIC LOCATION THE TOWN GAVE THE OWNERS NO ADMINISTRATIVE HEARING BEFORE IT TOOK SUCH ACTIONS, OFFERED NO COMPENSATION TO THEM, AND REFUSED TO ENFORCE SUCH RESTRICTIONS AGAINST OTHER PROPERTY OWNERS WHO THE TOWN KNEW ALSO OWNED COTTAGES ON ALLEGED "PUBLIC TRUST" LANDS THE COTTAGE OWNERS SUED IN STATE COURT, ALLEGING THE TOWN TOOK THEIR PROPERTY WITHOUT JUST COMPENSATION AND VIOLATED THEIR FEDERAL DUE PROCESS AND EQUAL PROTECTION RIGHTS THEY ALSO ASSERTED VARIOUS STATE LAW CLAIMS THAT EFFECTIVELY SEEK A RULING HOLDING THAT THE COTTAGES ARE NOT ON PUBLIC TRUST LANDS BEFORE THE STATE COURT COULD RULE, THE TOWN REMOVED THE CASE TO THE FEDERAL COURT FOR THE EASTERN DISTRICT OF NORTH CAROLINA THE FEDERAL DISTRICT COURT THEN RULED IN RESPONSE TO THE TOWN'S MOTION TO DISMISS THAT THE OWNERS HAD TO LITIGATE IN STATE COURT- WHERE THEY WERE BEFORE THE TOWN WITHDREW THE CASE TO FEDERAL COURT BEFORE THEIR TAKINGS CLAIMS COULD BE HEARD IN FEDERAL COURT THE COURT FURTHER REJECTED THE DUE PROCESS AND EQUAL PROTECTION CLAIMS ON THE MERITS PLF ATTORNEYS TOOK OVER THE CASE FOR THE OWNERS AT THE FOURTH CIRCUIT COURT OF APPEALS WHERE PLF ARGUED, SUCCESSFULLY, THAT A GOVERNMENT DEFENDANT CANNOT ESCAPE A FEDERAL TAKINGS CLAIM ON THE GROUND THAT IT IS UNRIPE FOR FAILURE TO FIRST LITIGATE THE TAKINGS CLAIM IN STATE COURT WHEN THE GOVERNMENT'S OWN ACTIONS IN REMOVING THE CASE TO FEDERAL COURT PREVENTED THAT VERY STATE COURT LITIGATION PLF ALSO ARGUED THAT THE TOWN IS LIABLE FOR VIOLATING THEIR FEDERAL PROCEDURAL DUE PROCESS RIGHTS BY FAILING TO GIVE THE COTTAGES OWNERS ADEQUATE PROCESS BEFORE TARGETING THEM FOR REMOVAL AFTER LOSING IN THE COURT OF APPEALS, THE CITY SETTLED WITH MR SANSOTTA, BUYING HIS COTTAGES CALIFORNIA BUILDING INDUSTRY ASSOCIATION V CITY OF SAN JOSETHE CITY OF SAN JOSE'S INCLUSIONARY ZONING ORDINANCE, APPLYING TO RESIDENTIAL DEVELOPMENTS OF AT LEAST 20 HOMES, REQUIRES THAT EITHER 15 PERCENT OF THE HOMES BE SOLD AT BELOW-MARKET PRICES TO BUYERS WITH QUALIFYING INCOME LEVELS, OR A PAYMENT OF A $122,000 PER HOME AS AN IN-LIEU FEE THE CALIFORNIA COURT OF APPEAL, SIXTH DISTRICT, HELD IN THIS CASE THAT SAN JOSE'S INCLUSIONARY ZONING ORDINANCE IS AN EXERCISE OF IT POLICE POWER, AND NOT A DEVELOPMENT EXACTION SUBJECT TO HEIGHTENED SCRUTINY ON APPEAL TO THE CALIFORNIA SUPREME COURT, PLF ARGUES THAT INCLUSIONARY ZONING MANDATES ARE EXACTIONS, SUBJECTED TO HEIGHTENED SCRUTINY UNDER THE FIFTH AMENDMENT'S PROHIBITION ON UNCOMPENSATED TAKINGS, AND THAT UNDER THAT STANDARD THE CITY'S ORDINANCE IS FACIALLY UNCONSTITUTIONAL LYNCH V CALIFORNIA COASTAL COMMISSIONPLF'S CLIENTS, BARBARA LYNCH AND THOMAS FRICK, ARE BLUFF-TOP HOMEOWNERS IN ENCINITAS THEIR HOMES (AND THE SAFETY OF PEOPLE ON THE BEACH BELOW) ARE ENDANGERED BECAUSE SEVERE STORMS AND EROSION CAUSED DISASTROUS BLUFF COLLAPSES IN 2010, DESTROYING THEIR SEAWALL AND THE LOWER PORTION OF THEIR LONG-EXISTING STAIRWAY TO THE BEACH THE CITY GAVE THEM PERMISSION TO REBUILD THE SEAWALL AND THE STAIRWAY (IN THE SAME LOCATION AND DIMENSIONS AS BEFORE) BUT THE CALIFORNIA COASTAL COMMISSION REFUSED TO AFFIRM THAT APPROVAL THE COMMISSION DENIED, OUTRIGHT, PERMISSION TO REPLACE THE STAIRWAY, INVOKING A MUNICIPAL CODE PROVISION BANNING "NEW" STAIRWAYS AND REQUIRING THE PHASE-OUT OF EXISTING PRIVATELY OWNED STAIRWAYS AS FOR THE NEW SEAWALL, THE COMMISSION SAID IT COULD BE BUILT BUT THE PERMIT WOULD LAST ONLY TWO DECADES, AT WHICH TIME THE OWNERS WOULD HAVE TO APPLY FOR A NEW PERMIT OR TEAR OUT THE STRUCTURE IN ACCORDANCE WITH PLF ARGUMENTS, THE STATE TRIAL COURT HELD THAT THE COASTAL COMMISSION VIOLATED THE COASTAL ACT BY BOTH OF THESE RULINGS AFTER AN APPELATE COURT REVERSED, PLF HAS TAKEN THE CASE TO THE CALIFORNIA SUPREME COURT WHERE PLF IS ARGUING THAT THE COMMISSION DID INDEED LACK AUTHORITY TO VETO THE RECONSTRUCTION OF A PRIVATE STAIRWAY THAT WAS DESTROYED BY A STORM, AND TO PLACE A 20 YEAR EXPIRATION DATE ON A NEW SEAWALL PERMIT THE COMMISSION CANNOT STOP PROPERTY OWNERS FROM PROTECTING THEIR HOMES BUILDING INDUSTRY ASSOCIATION-BAY AREA V CITY OF SAN RAMONPLF ATTORNEYS ARE CHALLENGING SAN RAMON'S NEW SPECIAL PROPERTY TAX DISTRICT, WHICH WILL LEVY A TAX ON LANDOWNERS WITHOUT PROVIDING ANY ADDITIONAL SERVICES THE MELLO-ROOS ACT SPECIFICALLY FORBIDS SUCH A "PAY SOMETHING - GET NOTHING" SPECIAL PROPERTY TAX AND BECAUSE THE PROCEEDS WILL BE USED FOR GENERAL GOVERNMENT SERVICES, THE TAX ALSO VIOLATES CALIFORNIA'S PROPOSITION 218, WHICH REQUIRES VOTER APPROVAL FOR "GENERAL" TAXES ARRIGONI ENTERPRISES LLC V DURHAM PLANNING & ZONING COMM , & DURHAM ZONING BOARD OF APPEALS, CTTHE ARRIGONI FAMILY OWNS A 9-ACRE PARCEL OF LAND IN DURHAM, CONNECTICUT IT HAS BEEN TRYING TO DEVELOP IT FOR THE PAST DECADE ALTHOUGH THE LAND IS ZONED FOR LIGHT INDUSTRIAL USE, THE TOWN REFUSED TO ALLOW BUILDING ON THE PROPERTY BECAUSE IT WOULD REQUIRE ROCK EXCAVATION AND CRUSHING, WHICH THE ZONING DOES NOT ALLOW HOWEVER, THE TOWN APPROVED DEVELOPMENT ON NEIGHBORING PARCELS, EVEN THOUGH EXCAVATION AND CRUSHING WERE REQUIRED THERE THE TOWN DENIED THE FAMILY'S REQUESTS TO CHANGE THE ZONING TO ALLOW FOR EXCAVATION, TO OBTAIN A VARIANCE FROM THE EXCAVATION RESTRICTION OR TO PROCESS A SPECIAL PERMIT FOR THE EXCAVATION PLF ATTORNEYS TOOK OVER REPRESENTATION OF THE CASE IN THE SECOND CIRCUIT COURT OF APPEAL WHERE THEY SEEK TO VINDICATE THE ARRIGONI'S CONSTITUTIONAL RIGHT TO USE AND DEVELOP THEIR PROPERTY

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

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

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 5,421,771

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17	Yes	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V . . . . . ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	**1a**	34			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	**1b**	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1c**	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	67			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			**2b**	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			**4a**		No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			**5a**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			**6a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			**8**		
9a	Did the sponsoring organization make any taxable distributions under section 4966?			**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			**9b**		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	**11a**				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**				
c	Enter the amount of reserves on hand	**13c**				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			**14b**		

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

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	22		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	22		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6	Did the organization have members or stockholders?	6			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	8a		Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶CA, AK, AZ, FL, HI, IL, KS, MD, MA, MI, MN, NJ, NY, OH, OR, PA, SC, UT, VA, WA, AR, MO, NC, NH, AL, CO, CT, GA, KY, LA, ME, MS, ND, NM, OK, TN, WV, WI, RI, DC

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☑ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
▶PACIFIC LEGAL FOUNDATION

930 G STREET
SACRAMENTO, CA 95814 (916)419-7111

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

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

1b	**Sub-Total** . . . . . ▶			
c	**Total from continuation sheets to Part VII, Section A** . . . . ▶			
d	**Total (add lines 1b and 1c)** . . . . . ▶	1,232,554	0	127,278

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶21

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
MORGAN MEREDITH & ASSOCIATES 22780 INDIAN CREEK DRIVE 100 DULLES, VA 20166	PRINTING	348,669
BLV AGRIBUSINESS 2945 CANONITA DRIVE FALLBROOK, CA 920288771	PUBLIC RELATIONS	131,684

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

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	256,745			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	12,709,111			
	g	Noncash contributions included in lines 1a-1f $		466,059			
	h	**Total.** Add lines 1a-1f ▶			12,965,856		
Program Service Revenue			Business Code				
	2a	COURT AWARDED ATTY FEES	541100		194,174	194,174	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f ▶			194,174		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶			841,474		841,474
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶					
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) ▶					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	1,989,538				
	b	Less cost or other basis and sales expenses	0				
	c	Gain or (loss)	1,989,538				
	d	Net gain or (loss) ▶			1,989,538		1,989,538
	8a	Gross income from fundraising events (not including $ 256,745 of contributions reported on line 1c) See Part IV, line 18	a	26,091			
	b	Less direct expenses	b	78,988			
	c	Net income or (loss) from fundraising events ▶			-52,897		-52,897
	9a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities ▶					
	10a	Gross sales of inventory, less returns and allowances	a				
	b	Less cost of goods sold	b				
	c	Net income or (loss) from sales of inventory ▶					
		Miscellaneous Revenue	Business Code				
	11a	OTHER INCOME	541100		3,517	3,517	
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d ▶			3,517		
	12	**Total revenue.** See Instructions ▶			15,941,662	197,691	0	2,778,115

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	483,302	358,934	41,456	82,912
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,512,401	3,394,801	424,382	693,218
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	188,230	127,409	33,809	27,012
9 Other employee benefits	472,086	285,784	108,372	77,930
10 Payroll taxes	362,755	240,710	63,112	58,933
11 Fees for services (non-employees)				
a Management				
b Legal	86,237	7,618	76,000	2,619
c Accounting	57,747		57,747	
d Lobbying				
e Professional fundraising services See Part IV, line 17	131,684			131,684
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion				
13 Office expenses	99,163	11,457	78,218	9,488
14 Information technology				
15 Royalties				
16 Occupancy	142,787	107,289	13,315	22,183
17 Travel	102,659	52,785	14,929	34,945
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	20,812	19,711	680	421
20 Interest	2,175	1,634	203	338
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	165,636	124,458	15,445	25,733
23 Insurance	82,102	74,134	2,989	4,979
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a PRINTING & PUBLICATIONS	454,349	214,951	-16,921	256,319
b POSTAGE & SHIPPING	400,323	69,300	17,163	313,860
c OTHER EXPENSES	129,060	12,502	48,291	68,267
d LITIGATION EXPENSE	92,217	92,217		
e All other expenses	313,873	226,077	55,951	31,845
25 **Total functional expenses.** Add lines 1 through 24e	8,299,598	5,421,771	1,035,141	1,842,686
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		1,160,259	1	3,067,847
	2	Savings and temporary cash investments		296,610	2	431,520
	3	Pledges and grants receivable, net		578,003	3	2,971,643
	4	Accounts receivable, net		136,201	4	10,808
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		128,659	9	190,751
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 4,716,858			
	b	Less accumulated depreciation	10b 1,111,291	211,708	10c	3,605,567
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11		34,760,172	12	34,084,860
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		2,942,195	15	2,457,509
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		40,213,807	16	46,820,505
Liabilities	17	Accounts payable and accrued expenses		50,756	17	110,207
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		1,948,254	25	2,145,003
	26	**Total liabilities.** Add lines 17 through 25		1,999,010	26	2,255,210
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		34,537,623	27	38,637,742
	28	Temporarily restricted net assets		2,569,093	28	4,768,889
	29	Permanently restricted net assets		1,108,081	29	1,158,664
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		38,214,797	33	44,565,295
	34	Total liabilities and net assets/fund balances		40,213,807	34	46,820,505

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	15,941,662
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,299,598
3	Revenue less expenses Subtract line 2 from line 1	3	7,642,064
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	38,214,797
5	Net unrealized gains (losses) on investments	5	-1,322,385
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	30,819
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	44,565,295

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☑

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

Additional Data

Software ID:
Software Version:
EIN: 94-2197343
Name: PACIFIC LEGAL FOUNDATION

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) ROBIN L RIVETT PRESIDENT & CEO	37 50	X		X				276,374	0	37,144
(1) JAMES S BURLING DIRECTOR OF LITIGATION & A	37 50	X		X				206,928	0	18,093
(2) JAMES L CLOUD TRUSTEE	1 00	X						0	0	0
(3) JOHN C HARRIS CHAIR OF THE BOARD	1 00	X		X				0	0	0
(4) LEONARD S FRANK SECRETARY-TREASURER	1 00	X		X				0	0	0
(5) THOMAS G BOST TRUSTEE	1 00	X						0	0	0
(6) GREG M EVANS VICE CHAIR	1 00	X		X				0	0	0
(7) TIMOTHY R HALL TRUSTEE	1 00	X						0	0	0
(8) GEORGE KIMBALL TRUSTEE	1 00	X						0	0	0
(9) LORRAINE O LEGG TRUSTEE	1 00	X						0	0	0
(10) APRIL J MORRIS TRUSTEE	1 00	X						0	0	0
(11) JERRY WP SCHAUFFLER TRUSTEE	1 00	X						0	0	0
(12) BRUCE C SMITH TRUSTEE	1 00	X						0	0	0
(13) CHARLES W TRAINOR TRUSTEE	1 00	X						0	0	0
(14) RONALD E VAN BUSKIRK TRUSTEE	1 00	X						0	0	0
(15) DONALD JOE WILLIS TRUSTEE	1 00	X						0	0	0
(16) H DIXON MONTAGUE TRUSTEE	1 00	X						0	0	0
(17) JEFFREY E WARREN TRUSTEE	1 00	X						0	0	0
(18) AMY B BOULRIS TRUSTEE	1 00	X						0	0	0
(19) ROSS BORBA JR TRUSTEE	1 00	X						0	0	0
(20) BRIAN G CARTWRIGHT TRUSTEE	1 00	X						0	0	0
(21) ROBERT D CONNORS TRUSTEE	1 00	X						0	0	0
(22) DAVID A COHEN TRUSTEE	1 00	X						0	0	0
(23) JOHN M GROEN TRUSTEE	1 00	X						0	0	0
(24) MREED HOPPER ATTORNEY	37 50					X		144,735	0	20,395

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(26) MERIEM HUBBARD ATTORNEY	37 50					X		146,094	0	17,609
(1) DAVID BREEMER ATTORNEY	37 50					X		140,548	0	15,283
(2) BOB DEAN CHIEF PHILANTHROPY OFFICER	37 50					X		177,667	0	7,251
(3) PAUL BEARD II ATTORNEY	37 50					X		140,208	0	11,503

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493226035695

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
PACIFIC LEGAL FOUNDATION

Employer identification number
94-2197343

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations . . . . . _____

g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	14,208,074	13,347,417	8,768,868	9,115,229	12,991,947	58,431,535
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	14,208,074	13,347,417	8,768,868	9,115,229	12,991,947	58,431,535
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						11,853,418
6 **Public support.** Subtract line 5 from line 4						46,578,117

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	14,208,074	13,347,417	8,768,868	9,115,229	12,991,947	58,431,535
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	387,625	596,032	726,600	1,140,253	2,831,012	5,681,522
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)	29,246	17,890	28,394	5,485	3,517	84,532
11 **Total support** Add lines 7 through 10						64,197,589

12 Gross receipts from related activities, etc (see instructions) **12** 975,933

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) **14** 72 550 %

15 Public support percentage for 2013 Schedule A, Part II, line 14 **15** 71 370 %

16a **33 1/3% support test—2014.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support test—2013.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from **2013** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.* . . .	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part II of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509 (a)(1) or (2))? *If "Yes," provide detail in **Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.***	9b		
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	11c		

Part IV **Supporting Organizations** (continued)

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

a ☐ The organization satisfied the Activities Test Complete **line 2** below

b ☐ The organization is the parent of each of its supported organizations Complete **line 3** below

c ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

			Yes	No
2	Activities Test **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

Section B - Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI) _____			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 $			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2015.** Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
PACIFIC LEGAL FOUNDATION

Employer identification number
94-2197343

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other

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

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

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

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

b If "Yes," explain the arrangement in Part XIII and complete the following table

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	33,832,814	27,915,635	25,201,636	20,423,282	11,060,311
b Contributions	1,634,236	3,363,705	1,289,792	6,349,015	8,334,807
c Net investment earnings, gains, and losses	1,385,878	3,995,356	2,496,109	-71,948	1,826,579
d Grants or scholarships					
e Other expenditures for facilities and programs	5,171,145	1,441,882	1,071,902	1,498,713	798,415
f Administrative expenses					
g End of year balance	31,681,783	33,832,814	27,915,635	25,201,636	20,423,282

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶ 96 340 %

b Permanent endowment ▶ 3 660 %

c Temporarily restricted endowment ▶ 0 %

The percentages in lines 2a, 2b, and 2c should equal 100%

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

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		788,000		788,000
b Buildings		2,712,000	65,000	2,647,000
c Leasehold improvements				
d Equipment				
e Other		1,216,858	1,046,291	170,567
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . . . . ▶				3,605,567

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other (A) MUTUAL FUNDS PRIMARILY INVESTED IN DEBT & EQUITY SECURITIES	32,372,239	F
(B) MONEY MARKET ACCOUNTS	714,499	F
(C) CORPORATE BONDS	225,478	F
(D) GOVERNMENTAL BONDS & SECURITIES	772,644	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	34,084,860	

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX **Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) CSV LIFE INSURANCE	28,485
(2) DEPOSITS, STOCK RECEIVABLE & MISC	19,944
(3) CHARITABLE REMAINDER TRUST ASSETS	1,656,779
(4) OTHER TRUST ASSETS	752,301
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	2,457,509

Part X **Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
PENSION PLAN ACCRUAL	732,201
ACCRUED EXPENSES	323,617
LIABILITY UNDER UNITRUST	969,159
LEASES PAYABLE	16,690
OTHER LIABILITIES	47,529
SECTION 125 LIABILITY	4,461
ACCRUED BONUS	51,597
403(B) LIABILITY	-251
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	2,145,003

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	14,650,096
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	-1,322,385		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	30,819		
e	Add lines **2a** through **2d**			2e	-1,291,566
3	Subtract line **2e** from line **1**			3	15,941,662
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	15,941,662

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	8,299,598
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	8,299,598
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	8,299,598

Part XIII **Supplemental Information**

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

Return Reference	Explanation
PART X, LINE 2	THE FOUNDATION HAS APPLIED THE ACCOUNTING PRINCIPLES RELATED TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES AND HAS DETERMINED THAT THERE IS NO MATERIAL IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS WITH SOME EXCEPTIONS, THE FOUNDATION IS NO LONGER SUBJECT TO U S FEDERAL AND STATE INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS PRIOR TO 2010
PART XI, LINE 2D - OTHER ADJUSTMENTS	CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 30,819

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 94-2197343
Name: PACIFIC LEGAL FOUNDATION

Form 990, Schedule D, Part X, - Other Liabilities

1 (a) Description of Liability	(b) Book Value
PENSION PLAN ACCRUAL	732,201
ACCRUED EXPENSES	323,617
LIABILITY UNDER UNITRUST	969,159
LEASES PAYABLE	16,690
OTHER LIABILITIES	47,529
SECTION 125 LIABILITY	4,461
ACCRUED BONUS	51,597
403(B) LIABILITY	-251

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
PACIFIC LEGAL FOUNDATION

Employer identification number
94-2197343

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
1 BLV AGRIBUSINESS CONSULTANTS 2945 CANONITA DRIVE FALLBROOK, CA 920288771	PERSONAL CONTACT WITH INDIVIDUALS		No	960,539	131,684	828,855
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . . ▶				960,539	131,684	828,855

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

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY, DC

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

		(a) Event #1 SPRING DINNER (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	282,836			282,836
	2 Less Contributions	256,745			256,745
	3 Gross income (line 1 minus line 2)	26,091			26,091
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	78,988			78,988
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(78,988)
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				-52,897

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activities conducted in

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

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

Name ▶ .....

Address ▶ .....

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

16 Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ $ .....

Description of services provided ▶ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

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

Return Reference	Explanation
SCHEDULE G, PART I, LINE 2B, COLUMN (V)	CONTRACTED AT AN HOURLY RATE FOR SERVICES UP TO A MAXIMUM CHARGE IN ANY ONE MONTH MISCELLANEOUS COSTS WILL BE REIMBURSED

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
PACIFIC LEGAL FOUNDATION

Employer identification number
94-2197343

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☑ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ROBIN L RIVETT, PRESIDENT & CEO	(i)	276,374	0	0	33,240	3,904	313,518	0
	(ii)	0	0	0	0	0	0	0
2 JAMES S BURLING, DIRECTOR OF LITIGATION & A	(i)	206,928	0	0	8,600	9,493	225,021	0
	(ii)	0	0	0	0	0	0	0
3 MREED HOPPER, ATTORNEY	(i)	144,735	0	0	9,886	10,509	165,130	0
	(ii)	0	0	0	0	0	0	0
4 MERIEM HUBBARD, ATTORNEY	(i)	146,094	0	0	7,355	10,254	163,703	0
	(ii)	0	0	0	0	0	0	0
5 DAVID BREEMER, ATTORNEY	(i)	140,548	0	0	8,335	6,948	155,831	0
	(ii)	0	0	0	0	0	0	0
6 BOB DEAN, CHIEF PHILANTHROPY OFFICER	(i)	177,667	0	0	1,352	5,899	184,918	0
	(ii)	0	0	0	0	0	0	0
7 PAUL BEARD II, ATTORNEY	(i)	140,208	0	0	5,792	5,711	151,711	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 4B	ROBIN RIVETT,PRESIDENT & CEO, SUPPLEMENTAL LIFE INSURANCE $1,600 AND SUPPLEMENTAL PENSION OF $21,000

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Information about Schedule M (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
PACIFIC LEGAL FOUNDATION

Employer identification number
94-2197343

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	2	397,939	NYSE MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (TIMESHARE)	X	8	43,444	FAIR MARKET VALUE
26 Other ▶ (FOOD & WINE)	X	7	12,723	FAIR MARKET VALUE
27 Other ▶ (MISCELLANEOUS)	X	4	11,953	FAIR MARKET VALUE
28 Other ▶ (_____)				

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

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

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493226035695

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization	Employer identification number
PACIFIC LEGAL FOUNDATION	94-2197343

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	DANIEL AND MARIA LEVIN V CITY AND COUNTY OF SAN FRANCISCO PLF IS CHALLENGING SAN FRANCISC O'S NEW "RELOCATION ASSISTANCE PAYMENT ORDINANCE", BECAUSE IT REQUIRES RENTAL PROPERTY OWN ERS TO PAY THEIR TENANTS OPPRESSIVE AND UNCONSTITUTIONAL SUMS OF MONEY BEFORE THE OWNERS C AN REGAIN PERSONAL USE OF THEIR PROPERTY (MONEY THE TENANTS CAN USE FOR ANY PRIVATE PURPOS E THEY WISH) PLF ATTORNEYS FILED THE CHALLENGE ON BEHALF OF HOMEOWNERS DANIEL AND MARIA L EVIN, A MARRIED COUPLE WHO OWN A SMALL TWO-UNIT, 2-STORY HOUSE ON LOMBARD STREET THEY LIV E IN THE UPPER UNIT, BUT ARE EFFECTIVELY DENIED THE RIGHT TO TAKE OCCUPANCY OF THE LOWER U NIT, BECAUSE OF THE COSTLY "TENANT RELOCATION" FEE ($117,000, IN THEIR CASE) REQUIRED BY T HE NEW ORDINANCE PLF ATTORNEYS ALSO REPRESENT TWO ASSOCIATIONS OF RESIDENTIAL RENTAL PROP ERTY OWNERS (THE SAN FRANCISCO APARTMENT ASSOCIATION AND THE COALITION FOR BETTER HOUSING) AND PARKLANE ASSOCIATES, OWNER OF AN APARTMENT BUILDING SUBJECT TO THE ORDINANCE PLF WON A VICTORY IN THE FEDERAL TRIAL COURT THAT RULED THE FEE IS UNCONSTITUTIONAL AND THE CITY HAS APPEALED LIPPMAN V CITY OF OAKLAND CALIFORNIA LAW GUARANTEES EVERY INDIVIDUAL THE RI GHT TO AN APPEAL OF BUILDING CODE VIOLATIONS TO A NEUTRAL APPEALS BOARD OR THE CITY COUNCI L OAKLAND HAS REFUSED TO ALLOW PROPERTY OWNERS THIS RIGHT, DESPITE A RECENT GRAND JURY RE PORT CONDEMNING ITS BUILDING SERVICES DIVISION FOR ITS ARBITRARY ENFORCEMENT AND ABUSIVE A PPEAL PROCEDURES INSTEAD, OAKLAND ONLY ALLOWS AN APPEAL TO A HEARING OFFICER APPOINTED BY THE ENFORCEMENT AGENCY PLF IS REPRESENTING THOMAS LIPPMAN, AN OAKLAND LANDLORD, IN A CHA LLENGE TO THIS UNFAIR PROCESS AND CONTESTING THE IMPOSITION OF MORE THAN $10,000 IN FEES W ITHOUT EVER GIVING HIM A PROPER STATE LAW-REQUIRED APPEAL NIES V TOWN OF EMERALD ISLE TH E NIES OWN A HOME AND LAND ALONG THE BEACH IN THE TOWN OF EMERALD ISLE, NORTH CAROLINA UN DER TRADITIONAL NORTH CAROLINA LAW, THE "WET" BEACH IS PUBLIC PROPERTY, BUT THE DRY SAND A REA LYING UPLAND OF THE WET BEACH (WHERE THE NIES' PROPERTY IS LOCATED) IS PRIVATELY OWNED THE TOWN HAS, HOWEVER, RECENTLY ADOPTED SEVERAL ORDINANCES THAT MAKE ALL PRIVATE DRY SAN D AREAS INTO A ROAD AVAILABLE FOR USE BY THE TOWN AND GENERAL PUBLIC ONE TOWN LAW CREATES A TWENTY-FOOT EXPRESS LANE ON THE NIES' DRY SAND PROPERTY FOR TOWN VEHICLES OF ALL VARIET IES GARBAGE TRUCKS, POLICE CARS, AND TOWN ALL-TERRAIN VEHICLES NOW REGULARLY CROSS THE NI ES' PROPERTY UNDER PURPORTED AUTHORITY OF THE LAW THE SECOND TOWN ORDINANCE ALLOWS THE GE NERAL PUBLIC TO DRIVE AND PARK ON THE NIES' DRY SAND PROPERTY FOR MUCH OF THE YEAR UPON PA YING A FEE TO THE TOWN GARBAGE AND UNSAFE TIRE RUTS ARE LEFT BEHIND THE TOWN HAS NEVER C OMPENSATED THE NIES' FOR THE RIGHT TO USE THEIR LAND AS A ROAD THEREFORE, THE NIES SUED T HE TOWN IN STATE COURT, ARGUING THAT THE TOWN IS TAKING ITS PROPERTY, WITHOUT JUST COMPENS ATION AFTER LOSING IN THE TRIAL COURT, THE NIES HAVE APPEALED TO THE NORTH CAROLINA COURT OF APPEALS PACIFIC LEGAL FOUNDATION ATTORNEYS HAVE BEEN ADMITTED TO THE COURT TO DIRECTL Y REPRESENT THE NIES IN THEIR FIGHT TO BE FREE FROM AN UNCOMPENSATED PHYSICAL INVASION OF THEIR PROPERTY BY THE PUBLIC AT THE CORE OF THE CASE IS THE TOWN'S CLAIM THAT PRIVATE DRY BEACH AREAS ARE SUBJECT TO AN IMPLICIT "PUBLIC TRUST" EASEMENT UNDER NORTH CAROLINA LAW T HAT ALLOWS THE PUBLIC (AND TOWN) TO USE THOSE AREAS AT WILL THE TOWN CLAIMS ITS LAWS HAVE TAKEN NOTHING FROM THE NIES BECAUSE IT BELIEVES THE TITLE TO THEIR DRY SAND AREAS HAS ALW AYS BEEN BURDENED BY PUBLIC ACCESS RIGHTS THAT THE TOWN MAY ENFORCE UNFORTUNATELY FOR THE TOWN, STATE LAW SAYS NOTHING OF THE SORT THE PUBLIC DOES HAVE BEACH RIGHTS - BUT ONLY ON STATE-OWNED WET BEACHES SEAWARD OF THE MEAN HIGH TIDE LINE UPLAND AREAS LIKE THE NIES' P ROPERTY ARE FULLY PRIVATE AS A RESULT, THE TOWN MUST CONDEMN THAT PROPERTY IF IT WANTS AC CESS ST JOHNS RIVER WATER MANAGEMENT DISTRICT V COY A KOONTZ COY A KOONTZ WANTS TO DE VELOP COMMERCIAL LAND, PART OF WHICH LIES WITHIN A RIPARIAN HABITAT PROTECTION ZONE IN ORA NGE COUNTY, FLORIDA HE APPLIED FOR A DREDGE AND FILL PERMIT WITH THE ST JOHNS RIVER WATE R MANAGEMENT DISTRICT ST JOHNS AGREED TO GRANT THE PERMIT, BUT ONLY ON THE CONDITION THA T HE PLACE A CONSERVATION EASEMENT OVER MUCH OF HIS LAND, AND PERFORM MITIGATION OFF-SITE BY REPLACING CULVERTS AND PLUGGING CERTAIN DRAINAGE CANALS ON OTHER PROPERTIES OWNED BY TH E STATE AND MILES AWAY FROM THE KOONTZ'S PROPERTY WHEN KOONTZ REFUSED TO PERFORM THE OFF-SITE MITIGATION, ST JOHNS DENIED THE PERMIT KOONTZ FILED AN INVERSE CONDEMNATION SUIT IN CIRCUIT COURT KOONTZ ARGUED THAT THE OFF-SITE MITIGATION REQUIREMENT VIOLATED NOLLAN V CALIFORNIA COASTAL COMMISSION AND DOLAN V TIGARD THE CIRCUIT COURT APPLIED NOLLAN AND DO LAN, HOLDING THAT THE REQUIREMENT BORE NO CONNECTION TO THE PROJECT'S ALLEGED IMPACTS ON T HE RIPARIAN HABITAT PROTECTION ZONE THE COURT AWARDED KOONTZ COMPENSATION FOR A TEMPORARY TAKING THE COURT OF APPEALS AFFIRMED, BUT THE FL

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	ORIDA SUPREME COURT REVERSED THE STATE SUPREME COURT HELD THAT NO TAKING UNDER NOLLAN AND DOLAN HAD OCCURRED, BECAUSE (1) NOLLAN AND DOLAN APPLY ONLY TO FORCED DEDICATIONS OF INTE RESTS IN REAL PROPERTY (NOT TO MITIGATION WORK), AND (2) NOLLAN AND DOLAN APPLY ONLY WHEN GOVERNMENT APPROVES AND ISSUES A PERMIT WITH CONDITIONS (NOT WHEN IT DENIES A PERMIT, AND THEREFORE NOTHING HAS BEEN DEMANDED OF OR TAKEN FROM THE LANDOWNER) PLF FILED A PETITION TO CERTIORARI ON BEHALF OF KOONTZ IN THE UNITED STATES SUPREME COURT WHICH WAS GRANTED AFT ER WHICH THE COURT RULED THAT (1) NOLLAN AND DOLAN APPLY TO AN EXACTION WHERE GOVERNMENT DEMANDS THAT THE APPLICANT PAY FOR OFF-SITE MITIGATION, AND (2) THE NOLLAN/DOLAN DOCTRINES EXTEND TO PERMIT EXACTIONS EVEN WHERE THE PERMIT WAS NOT ISSUED DUE TO THE APPLICANT'S RE JECTION OF AN UNCONSTITUTIONAL EXACTION THE CASE IS NOW BEFORE THE FLORIDA COURTS FOR A D ETERMINATION OF DAMAGES KENTNER, ET AL V CITY OF SANIBEL THE CITY OF SANIBEL, FLORIDA, ENACTED AN ORDINANCE THAT PROHIBITS NEW CONSTRUCTION OF DOCKS AND ACCESSORY PIERS WITHIN A N AREA FRONTING SAN CARLOS BAY THE PETITIONERS (OWNERS OF WATERFRONT PROPERTY) CHALLENGED THE ORDINANCE, CLAIMING THAT THE OUTRIGHT BAN ON NEW DOCKS VIOLATES SUBSTANTIVE DUE PROCE SS THE DISTRICT COURT, HOWEVER, CONCLUDED THAT TRADITIONAL PROPERTY RIGHTS ARE NOT PROTEC TED BY DUE PROCESS, AND GRANTED SANIBEL'S MOTION TO DISMISS THE LAWSUIT THE ELEVENTH CIRC UIT AFFIRMED, CONCLUDING THAT, AS A MATTER OF CIRCUIT LAW, TRADITIONAL PROPERTY RIGHTS ARE NOT AMONG THE FUNDAMENTAL RIGHTS AND PRIVILEGES PROTECTED BY THE DUE PROCESS CLAUSE PLF' S PETITION FOR CERTIORARI NOTES THAT THE RIGHT TO PROPERTY IS A FUNDAMENTAL RIGHT IMPLICIT IN THE CONCEPT OF ORDERED LIBERTY, AND THE ELEVENTH CIRCUIT'S DECISION CONFLICTS WITH THE DECISIONS OF OTHER CIRCUIT COURTS OF APPEALS AND THE UNITED STATES SUPREME COURT PLF ATT ORNEYS DIRECTLY REPRESENT THE KENTNERS AND SEVERAL OTHER PROPERTY OWNERS IN CHALLENGING TH E ORDINANCE AS A VIOLATION OF THEIR PROPERTY RIGHTS UNDER THE DUE PROCESS CLAUSE OF THE FO URTEENTH AMENDMENT TO THE U S CONSTITUTION BREINIG V MARTIN COUNTY THREE YEARS AGO, THE BREINIGS BOUGHT FLASH BEACH GRILLE IN HOBE SOUND, FLORIDA THEY SOUGHT A PERMIT TO EXPAND THEIR RESTAURANT AND LEARNED THAT THE COUNTY WOULD NOT GRANT IT BECAUSE EXPANSION WOULD V IOLATE THE COUNTY'S UNRECORDED CONSERVATION EASEMENT, CREATED IN 1990 BY THE PRIOR OWNERS HOWEVER, STATE LAW DOES NOT PERMIT ENFORCEMENT OF SECRET UNRECORDED EASEMENTS AGAINST INN OCENT BUYERS LIKE THE BREINIGS PLF REPRESENTED THE BREINIGS IN A LAWSUIT AGAINST TO NULLI FY THE EASEMENT AND REQUIRE THE PERMIT BE ISSUED ULTIMATELY THE COUNTY CAPITULATED BY GRA NTING THE PERMIT

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	STEWART AND JASPER ORCHARDS V JEWELL, ET AL IN A MISGUIDED PROGRAM TO HELP A FISH THAT'S ON THE ENDANGERED SPECIES ACT LIST (THE DELTA SMELT) FEDERAL RESTRICTIONS HAVE SEVERELY CU T THE PUMPING INTO THE WATER SYSTEM THAT SERVES MILLIONS OF PEOPLE IN CENTRAL AND SOUTHERN CALIFORNIA THESE ARE THE MOST DRASTIC CUTS EVER TO CALIFORNIA WATER HAVING THE BIGGEST I MPACT ANYWHERE IN THE NATION ACCORDING TO CALIFORNIA WATER AGENCIES WHILE FARMS AND BUSIN ESSES ARE RECEIVING LITTLE CONTRACTED FOR WATER, MORE THAN 81-BILLION GALLONS OF WATER ARE FLOWING OUT TO THE OCEAN UNDER FEDERAL RESTRICTIONS THAT'S ENOUGH WATER TO PUT 85,000 AC RES OF FARMLAND BACK INTO PRODUCTION IN THE CENTRAL VALLEY, CALIFORNIA'S AGRICULTURAL HEA RTLAND, THOUSANDS OF JOBS ARE THREATENED BY THE PUMPING CUTBACKS IN SOME URBAN COMMUNITIE S OF SOUTHERN CALIFORNIA, WATER RATES HAVE SKYROCKETED AND RATIONING IS A PROSPECT MOREOV ER, IN A REAL SENSE, NATIONAL SECURITY IS ALSO AT ISSUE BY KEEPING WATER FROM AMERICA'S B READBASKET, WE BECOME MORE DEPENDENT ON FOREIGN SOURCES FOR THE MOST BASIC NEED OF LIFE F OOD REPRESENTING FARMERS AFFECTED BY THE WATER CUTBACKS, PLF BROUGHT A FEDERAL LAWSUIT AR GUING THAT THE FISH AND WILDLIFE SERVICE FAILED TO TAKE INTO ACCOUNT THE ECONOMIC IMPACTS OF THE SMELT WATER CUTBACKS, AS WELL AS QUESTIONING THE FEDERAL GOVERNMENTS AUTHORITY TO R EGULATE A NONCOMMERCIAL, INTRASTATE SPECIES UNDER THE CONSTITUTION'S COMMERCE CLAUSE CALI FORNIA ASSOCIATION FOR RECREATIONAL FISHING V DEPT OF FISH & GAME THE CALIFORNIA DEPARTME NT OF FISH AND WILDLIFE (CDFN) IMPOSED SIGNIFICANT RESTRICTIONS ON FISH STOCKING COMPANIES (INCLUDING HATCHERIES AND PRIVATE FISHING LAKES AND PONDS) THAT WOULD THREATEN THEIR ABIL ITY TO STAY IN BUSINESS THE REGULATIONS WERE BASED ON THE UNSCIENTIFIC PREMISE THAT ANY S TOCKED FISH, EVEN IN PRIVATE SELF CONTAINED LAKES, HAVE NEGATIVE EFFECTS ON INDIGENOUS SPE CIES AND HABITAT PLF ATTORNEYS REPRESENTED THE CALIFORNIA ASSOCIATION FOR RECREATIONAL FI SHING (CARF) IN CHALLENGING THESE REGULATIONS CARF IS A PUBLIC INTEREST ORGANIZATION WHOS E MEMBERS INCLUDE PRIVATE FISH HATCHERIES AND FISHING LAKE OPERATORS AS WELL AS PROPERTY O WNERS AND RECREATIONAL FISHERMEN AND WOMEN, AS WELL AS SMALL BUSINESSES THAT RELY ON RECRE ATIONAL FISHING FOR THEIR LIVELIHOOD PEOPLE FOR THE ETHICAL TREATMENT OF PROPERTY OWNERS V , U S FISH AND WILDLIFE SERVICE PEOPLE FOR THE ETHICAL TREATMENT OF PROPERTY OWNERS WAS FORMED BY RESIDENTS OF SOUTHWESTERN UTAH WHO HAVE SUFFERED FOR DECADES UNDER EXTREMELY BU RDENSOME ESA REGULATIONS REGARDING THE UTAH PRAIRIE DOG RESIDENTS HAVE BEEN PREVENTED FRO M BUILDING HOMES, STARTING BUSINESSES, AND PROTECTING THEIR PROPERTY FROM THE RODENT THE LOCAL GOVERNMENT (CEDAR CITY) HAS BEEN UNABLE TO PROTECT RECREATIONAL FIELDS, THE LOCAL AI RPORT, AND THE CEMETERY FROM THE BARKING, TUNNELING, BURROWING CREATURE LIKE ALL OF US, T HE ORGANIZATION DOESN'T WANT TO SEE THE SPECIES GO EXTINCT HOWEVER, WOULD LIKE THE PRAIRI E DOGS TO BE MOVED FROM RESIDENTIAL AND DEVELOPED NEIGHBORHOODS TO NATURAL AREAS ON PUBLIC LANDS UNDER ESA REGULATIONS, DOING SO WOULD BE A CRIME THE IMPACTS OF THE REGULATION AR E SO SEVERE BECAUSE THERE ARE APPROXIMATELY 40,000 PRAIRIE DOGS IN THIS SMALL REGION - A N EAR DOUBLING IN POPULATION FROM WHERE IT WAS A FEW DECADES AGO THREE QUARTERS OF THESE AN IMALS ARE ON PRIVATE PROPERTY PLF REPRESENTS PETPO AND ARGUES THT THE FEDERAL GOVERNMENT HAS NO CONSTITUTIONAL AUTHORITY TO REGULATE CONDUCT AFFECTING THE UTAH PRAIRIE DOG THE FE DERAL GOVERNMENT CONTENDS, HOWEVER, THAT THE REGULATION IS CONSTITUTIONAL UNDER THE COMMER CE CLAUSE OF THE CONSTITUTION DESPITE THE FACT THAT THE SPECIES IS FOUND ONLY IN UTAH AND IS INVOLVED IN NO ECONOMIC ACTIVITY UNDER THE CONSTITUTION, STATES ARE CHARGED WITH REGUL ATING LOCAL ENVIRONMENTAL ISSUES LIKE THIS THE DISTRICT COURT AGREED WITH PLF AND STRUCK DOWN THE UNCONSTITUTIONAL REGULATION, AND SINCE THEN, THE STATE OF UTAH HAS SET OUT TO SHO W THAT IT CAN PROTECT THE ANIMAL WITHOUT IMPOSING SUCH SEVERE BURDENS ON INDIVIDUALS THE FEDERAL GOVERNMENT HAS APPEALED COALITION OF LABOR, AGRICULTURE AND BUSINESS V U S FISH AND WILDLIFE SERVICE PACIFIC LEGAL FOUNDATION (PLF) HAS PETITIONED THE U S FISH AND WILD LIFE SERVICE FOR THE REMOVAL OF THE CALIFORNIA GNATCATCHER FROM THE FEDERAL ENDANGERED SPE CIES ACT LIST THE GNATCATCHER'S LISTING AS "THREATENED" ON THE ESA LIST HAS LED TO SEVERE RESTRICTIONS ON LAND USE ACROSS VAST AREAS OF SOUTHERN CALIFORNIA THE SERVICE ITSELF HAS ESTIMATED THAT THE ECONOMIC IMPACT OF THESE RESTRICTIONS WILL COST OVER $900 MILLION BY YE AR 2025 THE PLF PETITION URGED THE REMOVAL OF THE GNATCATCHER FROM THE ESA LIST ON THE GR OUNDS THAT THE SPECIES IS NOT ACTUALLY THREATENED RATHER, BIOLOGICAL STUDIES HAVE FOUND T HAT THE GNATCATCHER IN SOUTHERN CALIFORNIA IS PART OF THE SAME SPECIES OF GNATCATCHER THAT EXISTS IN ABUNDANCE IN MEXICO THE DELISTING PETITION WAS FILED ON BEHALF OF THE PROPERTY OWNERS ASSOCIATION OF RIVERSIDE COUNTY, THE CENTE

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	R FOR ENVIRONMENTAL SCIENCE, ACCURACY & RELIABILITY (CESAR), AND THE COALITION OF LABOR, A GRICULTURE, AND BUSINESS (COLAB) MARKLE V U S FISH AND WILDLIFE SERVICE CAN FEDERAL OFF ICIALS LABEL PRIVATE PROPERTY AS "CRITICAL HABITAT" FOR AN ENDANGERED SPECIES, WHEN IT IS ACKNOWLEDGED THAT THE PROPERTY IS USELESS FOR THE SPECIES, AND MAY NEVER BE USABLE HABITAT ? THIS IS WHAT THE U S FISH AND WILDLIFE SERVICE HAS DONE IN THE MATTER OF THE DUSKY GOPH ER FROG IN THE GULF COAST REGION IN JUNE, 2012, WHEN THE AGENCY DESIGNATED "CRITICAL HABI TAT" FOR THE SPECIES, REGULATORS STRETCHED THE ENDANGERED SPECIES ACT BEYOND ANY PREVIOUS INTERPRETATION BY INCLUDING 1,544 ACRES OF PRIVATE PROPERTY IN ST TAMMANY PARISH, LOUISIA NA, THAT IS MANIFESTLY UNSUITABLE HABITAT FOR THE FROG IN FACT, THE SERVICE ITSELF ADMITS AS MUCH THE DESIGNATION OF THIS FORESTED AREA IS BASED ON PURE SPECULATION THAT THE LAND MIGHT SOMEDAY BE MANAGED BY PRIVATE PARTIES FOR THE SPECIES' CONSERVATION HOWEVER, THE O NLY WAY TO MAKE THIS AREA SUITABLE FOR HABITAT IS THROUGH CONTROLLED BURNS AND REVEGETATIO N, WHICH THE SERVICE ADMITS IT CANNOT MANDATE ON PRIVATE LAND PLF IS REPRESENTING THE PRO PERTY'S OWNERS IN CHALLENGING THIS UNJUSTIFIED FEDERAL TARGETING OF THEIR LAND UNDER THE ESA, CRITICAL HABITAT MUST ACTUALLY CONTAIN THE PHYSICAL AND BIOLOGICAL FEATURES ESSENTIAL TO THE CONSERVATION OF THE SPECIES IF PROPERTY CAN BE DESIGNATED EVEN THOUGH IT ISN'T US ABLE AS HABITAT AND HAS NO ESSENTIAL FEATURES, THERE ARE NO LIMITS ON THE AMOUNT OR LOCATI ON OF PRIVATE LAND THAT CAN BE ROPED OFF BY FEDERAL DECREE REGULATORS CAN IMPOSE RESTRICT IONS ON ANYONE'S PROPERTY, ANYWHERE, MERELY BY CLAIMING IT COULD SOMEDAY, IN SOME SPECULAT IVE WAY, BE USED FOR SPECIES RECOVERY THIS CASE IS ON APPEAL

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	CALIFORNIA SEA URCHIN COMMISSION, CALIFORNIA ABALONE ASSOCIATION, CALIFORNIA LOBSTER AND T RAP FISHERMEN'S ASSOCIATION, AND COMMERCIAL FISHERMEN OF SANTA BARBARA V JACOBSON, ET AL CONCERNED THAT OIL SPILLS THREATENED TO WIPE OUT THE SEA OTTER THROUGH ITS ENTIRE RANGE, THE FISH AND WILDLIFE SERVICE SOUGHT PERMISSION FROM CONGRESS TO CREATE AN EXPERIMENTAL PO PULATION OF OTTERS TO BE LOCATED ON SAN NICHOLAS ISLAND, WHICH COULD BE USED TO REPOPULATE THE RANGE IN THE EVENT OF AN OIL SPILL THE SERVICE NEEDED EXPRESS AUTHORIZATION FROM CON GRESS TO IMPLEMENT THIS PROGRAM, WHICH IT RECEIVED BUT BECAUSE OTTERS CAN DESTROY SHELL F ISHERIES DUE TO THEIR VORACIOUS APPETITES, THE PUBLIC LAW THAT AUTHORIZED THE PROGRAM (99 P L 625), STRUCK A CAREFUL BALANCE BETWEEN THE SEA OTTERS AND THE LOCAL FISHERIES THAT WO ULD BE THREATENED IF THE OTTERS EXPANDED FROM SAN NICHOLAS ISLAND CONGRESS COMMANDED THE SERVICE TO ESTABLISH A MANAGEMENT ZONE AROUND THE EXPERIMENTAL POPULATION CONGRESS EXPRES SLY REQUIRED THE SERVICE TO REMOVE OTTERS FOUND IN THIS AREA, AND EXEMPTED ANY INCIDENTAL TAKES IN THE ZONE THE SERVICE SET UP A TRANSLOCATION PROGRAM IN 1987 AND, INITIALLY, COMP LIED WITH THE REQUIREMENTS OF THE ACT IN 1993, HOWEVER, THE SERVICE DECIDED TO STOP ALL C ONTAINMENT ACTIVITIES WITHIN THE MANAGEMENT ZONE ON DECEMBER 19, 2012, THE SERVICE PUBLIS HED A FINAL RULE FORMALLY TERMINATING THE MANAGEMENT ZONE AND THE INCIDENTAL TAKE EXEMPTIO N IN EFFECT, THE SERVICE DECIDED TO RENEGE ON THE COMPROMISE STRUCK BY CONGRESS WITH FISH ERMEN THE UNCHECKED SPREAD OF THE SOUTHERN SEA OTTER INTO THE MANAGEMENT ZONE WILL HAVE S ERIOUS CONSEQUENCES FOR THE LOCAL ENVIRONMENT, FISHERIES, AND INDUSTRY THE SEA OTTER VORA CIOUSLY CONSUMES SHELLFISH, INCLUDING ENDANGERED ABALONE THE CALIFORNIA ABALONE ASSOCIATI ON HAS BEEN WORKING WITH THE STATE TO LIFT A MORATORIUM ON ABALONE DIVING BUT IF THE SEA O TTER CONTINUES TO SPREAD, THIS WORK WILL BE FOR NAUGHT BECAUSE THE SEA OTTER WILL LIKELY W IPE OUT THE ABALONE POPULATION THE SEA OTTER ALSO CONSUMES SEA URCHIN, AND ITS UNCHECKED MOVE INTO THE MANAGEMENT ZONE WILL ALSO DEVASTATE SEA URCHIN FISHERIES THERE ARE MANY LOC AL BUSINESSES THAT RELY ON A THRIVING FISHERY, INCLUDING FISHERMEN AND BUSINESSES THAT PRO CESS THE CATCH WHICH WILL BE DEVASTATED BY THE SERVICE'S ACTION REPRESENTING THE CALIFORNI A SEA URCHIN COMMISSION, THE CALIFORNIA ABALONE ASSOCIATION, THE CALIFORNIA LOBSTER AND TR AP FISHERMEN ASSOCIATION, AND THE COMMERCIAL FISHERMEN OF SANTA BARBARA IN A LAWSUIT, PLF ARGUES THAT THE SERVICE HAD NO ADMINISTRATIVE AUTHORITY TO TERMINATE THE SEA OTTER MANAGEM ENT ZONE AROUND SAN NICHOLAS ISLAND SAVE CRYSTAL RIVER, INC V U S FISH & WILDLIFE SERV ICE IN THIS ACTION, PLF ATTORNEYS REPRESENT SAVE CRYSTAL RIVER, INC , A NONPROFIT COALITIO N AND PARTNERSHIP OF FRIENDS, NEIGHBORS, YOUNG PARENTS, RETIREES, CAREER PROFESSIONALS, BU SINESS OWNERS, RESIDENTS, AND COMMUNITY LEADERS WHO ARE UNITED IN THEIR COMMITMENT TO MAIN TAIN AND PROTECT THE UNIQUE QUALITY OF LIFE FOR ALL PEOPLE IN THE COMMUNITY OF CRYSTAL RIV ER, CITRUS COUNTY, FLORIDA ON BEHALF OF SAVE CRYSTAL RIVER, INC , PLF PETITIONED THE UNITE D STATES FISH AND WILDLIFE SERVICE (USFWS) TO DOWNLIST WEST INDIAN MANATEE (TRICHECHUS MAN ATUS) FROM ENDANGERED TO THREATENED SPECIES PLF CONTENDS THAT USFWS HAS A LEGAL DUTY, UND ER THE ENDANGERED SPECIES ACT, TO IMPLEMENT THIS DOWNLISTING, BECAUSE THE SPECIES NO LONGE R QUALIFIES AS ENDANGERED, ACCORDING TO THE AGENCY'S OWN FINDINGS IN 2007, WHEN USFWS CON DUCTED A 5-YEAR REVIEW OF THE WEST INDIAN MANATEE, WHICH INCLUDES THE SUB-SPECIES FLORIDA AND ANTILLEAN MANATEE, THE AGENCY CONCLUDED THAT DOWNLISTING FROM ENDANGERED TO THREATENED WAS WARRANTED THE 5-YEAR REVIEW REQUIREMENT, REQUIRED BY THE ENDANGERED SPECIES ACT (ESA), ALLOWS THE GOVERNMENT TO ASCERTAIN, ON A REGULAR BASIS, WHETHER A LISTED SPECIES STILL REQUIRES ESA PROTECTIONS AND, IF SO AT WHAT LEVEL THE 2007 REVIEW RECOMMENDED THAT THE WE ST INDIAN MANATEE BE DOWNLISTED FROM ITS CURRENT ENDANGERED STATUS TO THE STATUS OF THREAT ENED THE REVIEW RELIED HEAVILY UPON INFORMATION PROVIDED BY THE FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION (FWC) MORE THAN FIVE YEARS PASSED SINCE THE AGENCY MADE ITS FIND INGS, BUT USFWS MADE NO EFFORT TO INITIATE THE PROCESS TO DOWNLIST THE SPECIES THIS DELAY PROMPTED PLF'S PETITION ON BEHALF OF SAVE CRYSTAL RIVER, INC , TO DOWNLIST THE MANATEE T HE MORNING STAR PACKING COMPANY, ET AL , V CALIFORNIA AIR RESOURCES BOARD ATTORNEYS WITH PLF HAVE CHALLENGED CALIFORNIA'S "CAP AND TRADE" AUCTION REGULATION THE REGULATION CREATE S A QUARTERLY AUCTION PROGRAM REQUIRING MANY CALIFORNIA EMPLOYERS TO BID SIGNIFICANT AMOUN TS OF MONEY FOR THE PRIVILEGE OF CONTINUING TO EMIT CARBON DIOXIDE OR BE FACED WITH CLOSIN G THEIR DOORS IN CALIFORNIA, LAYING OFF THEIR EMPLOYEES, AND MOVING THEIR BUSINESSES TO OT HER STATES FILED ON BEHALF OF A BROAD SPECTRUM OF CALIFORNIA BUSINESSES, TRADE ASSOCIATIO NS, AND INDIVIDUALS HARMED BY THE REGULATION, THE

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	LAWSUIT CHALLENGES THE AUCTION PROCESS AS AN UNCONSTITUTIONAL STATE TAX BECAUSE IT WAS NOT ENACTED BY TWO-THIRDS MAJORITIES IN BOTH CHAMBERS OF THE LEGISLATURE, AS REQUIRED FOR NEW TAXES BY THE CALIFORNIA CONSTITUTION (PROPOSITION 13 AND PROPOSITION 26) AS PLF'S COMPLA INT STATES, THE CALIFORNIA AIR RESOURCES BOARD (CARB) DEVISED THE AUCTION PLAN AS A MEANS OF RAISING BILLIONS OF DOLLARS IN REVENUE, WITHOUT ANY INSTRUCTION OR DIRECTION FROM THE L EGISLATURE CARB HATCHED THE AUCTION PROGRAM PURPORTEDLY TO IMPLEMENT AB 32, THE 2006 LEGI SLATION THAT REQUIRES REDUCTIONS IN THE EMISSION OF CARBON DIOXIDE IN CALIFORNIA BY THE YE AR 2020 BUT NOTHING IN AB 32 AUTHORIZES CREATION OF AN AUCTION PROCESS TO SELL CARBON DIO XIDE EMISSION ALLOWANCES FOR BILLIONS OF DOLLARS NOR DOES AB 32 AUTHORIZE THE CREATION OF ANY KIND OF NEW TAX THIS CASE IS ON APPEAL SHEA V KERRY UNDER THE STATE DEPARTMENT'S M ID-LEVEL AFFIRMATIVE ACTION PLAN (MLAAP), THE DEPARTMENT HIRED ENTRY-LEVEL, SELF-IDENTIFIE D MINORITIES DIRECTLY INTO A MID-LEVEL POSITION WILLIAM SHEA, A WHITE MALE DEPARTMENT EMP LOYEE, BROUGHT AN EMPLOY MENT DISCRIMINATION CLAIM UNDER TITLE VII OF THE CIVIL RIGHTS ACT, ARGUING THAT HE WAS SUBJECTED TO UNEQUAL TREATMENT UNDER THE MLAAP BECAUSE OF HIS RACE T HE DISTRICT COURT RULED THAT SHEA BEARS THE BURDEN TO SHOW THAT THE RACE-BASED PROGRAM WAS ILLEGAL, AND HE FAILED TO CARRY THAT BURDEN OF PROOF THE COURT NOTED THAT HAD MR SHEA B ROUGHT HIS CLAIM UNDER THE EQUAL PROTECTION CLAUSE OF THE FOURTEENTH AMENDMENT, THE GOVERN MENT'S BURDEN WOULD HAVE BEEN HIGHER, AND HE WOULD HAVE PREVAILED REPRESENTING MR SHEA O N APPEAL, ATTORNEYS FOR PLF CONTEND THAT WHEN GOVERNMENT INSTITUTES A RACE-BASED HIRING PL AN, IT MUST BEAR THE BURDEN OF SHOWING WHY THE PROGRAM IS NECESSARY, REGARDLESS OF WHETHER THE CHALLENGE TO THE PLAN IS BROUGHT UNDER THE CONSTITUTION OR TITLE VII CORAL CONSTRUCT ION, INC V CITY AND COUNTY SAN FRANCISCO FOR MANY YEARS, SAN FRANCISCO OPERATED ITS PUBL IC CONTRACTING PROGRAM BY GIVING PREFERENCES TO MINORITY- AND WOMEN-OWNED BUSINESSES IN VI OLATION OF PROPOSITION 209 AND THE FEDERAL CONSTITUTION PLF SUED THE CITY AND PREVAILED I N THE CALIFORNIA SUPREME COURT ON THE PROPOSITION 209 ISSUES HOWEVER, THE COURT REMANDED THE CASE TO THE TRIAL COURT TO GIVE THE CITY AN OPPORTUNITY TO PROVE THAT IT INTENTIONALLY DISCRIMINATED AGAINST MINORITY AND WOMEN CONTRACTORS IN VIOLATION OF THE 14TH AMENDMENT O F THE CONSTITUTION THE CITY ARGUES THAT THE FEDERAL CONSTITUTION REQUIRES PREFERENCES TO REMEDY PAST INTENTIONAL DISCRIMINATION AND THAT IT DID NOT INTENTIONALLY DISCRIMINATE PLF ARGUES THAT THE CITY HAS NOT PRESENTED, AND CANNOT PRESENT, ANY FACTS DEMONSTRATING INTEN TIONAL DISCRIMINATION IN PUBLIC CONTRACTING THE CASE IS BACK IN THE COURT OF APPEAL CONN ERLY, ET AL V STATE OF CALIFORNIA, ET AL THE CALIFORNIA CITIZENS REDISTRICTING COMMISSI ON IS TASKED WITH DRAWING CALIFORNIA'S CONGRESSIONAL, ASSEMBLY, SENATE, AND BOARD OF EQUAL IZATION ELECTORAL DISTRICTS THE 14 COMMISSIONERS ARE CHOSEN PURSUANT TO GOVERNMENT CODE ' 8252 UNDER SECTION 8252, THE FIRST EIGHT COMMISSION MEMBERS ARE APPOINTED BY RANDOM SELE CTION FROM A POOL OF QUALIFIED APPLICANTS THESE EIGHT APPOINTEES IN TURN SELECT THE FINAL SIX COMMISSION MEMBERS PURSUANT TO THE MANDATES OF SECTION 8252(G) UNFORTUNATELY, SECTIO N 8252(G) REQUIRES THAT RACE, ETHNICITY, AND SEX BE CONSIDERED IN THE SELECTION PROCESS WH ICH VIOLATES ARTICLE I, SECTION 31 OF THE CALIFORNIA CONSTITUTION (PROPOSITION 209) PROP 209 PROHIBITS THE USE OF RACE, ETHNICITY, AND SEX IN PUBLIC EDUCATION, PUBLIC EMPLOY MENT, AND PUBLIC CONTRACTING REPRESENTING WARD CONNERLY, AND AMERICAN CIVIL RIGHTS FOUNDATION, PLF ATTORNEYS ARE BRINGING A FACIAL CHALLENGE TO SECTION 8252(G)'S REQUIREMENTS REGARDING THE USE OF RACE, ETHNICITY, AND SEX IN SELECTING COMMISSION MEMBERS

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	YOUNG V HEINEMAN, ET AL LESLIE YOUNG OPERATES A BUSINESS CALLED ELIST ME, WHICH POSTS IN FORMATION BY HOMEOWNERS SEEKING TO SELL THEIR HOMES THESE POSTS ARE THEN PUBLISHED ON WEB SITES OPERATED BY VARIOUS NEWS ORGANIZATIONS YOUNG DOES NOT OFFER THE HOMEOWNERS REAL EST ATE SALES SERVICES, IS NOT PAID ON COMMISSION, AND IS NEVER CONTACTED BY POTENTIAL BUYERS OR THEIR AGENTS SHE SIMPLY POSTS INFORMATION PROVIDED TO HER BY HOMESELLERS IN A DATABASE THAT FEEDS INFORMATION TO WEBSITES NEVERTHELESS, SHE WAS SERVED WITH CEASE-AND-DESIST LE TTERS BY THE STATE OF NEBRASKA, ON THE GROUNDS THAT SHE IS PRACTICING REAL ESTATE WITHOUT A LICENSE THE CEASE AND DESIST ORDER STATES THAT SHE IS "ADVERTISING FOR SALE REAL PROPER TY LOCATED IN THE STATE OF NEBRASKA," WHICH, THE STATE CLAIMS, QUALIFIES HER AS A "BROKER" UNDER THE REAL ESTATE LICENSE ACT, AND REQUIRES A LICENSE REPRESENTING MS YOUNG IN FEDE RAL COURT, PLF ATTORNEYS ARGUE THAT BECAUSE SHE IS SOLELY ENGAGED IN THE PUBLICATION OF IN FORMATION SHE IS NO MORE A REAL ESTATE AGENT THAN A NEWSPAPER IS WHEN IT PUBLISHES CLASSIF IED ADS HER ACTIVITIES ARE FULLY PROTECTED FIRST AMENDMENT SPEECH THUS, IF HER ACTIVITIE S QUALIFY AS THE PRACTICE OF REAL ESTATE UNDER NEBRASKA LAW, PLF ARGUES THAT THE STATUTE O PERATES AS A PRIOR RESTRAINT IN VIOLATION OF THE FIRST AMENDMENT IN ADDITION, BECAUSE THE LICENSING RESTRICTION DOES NOT PROTECT PUBLIC HEALTH, SAFETY, AND WELFARE, BUT SIMPLY PRO TECTS ESTABLISHED BUSINESSES AGAINST LEGITIMATE COMPETITION, IT VIOLATES THE FOURTEENTH AM ENDMENT THE CASE IS ON APPEAL LIBERTY COINS, LLC, ETA AL V DAVID GOODMAN, ET AL LIBER TY COINS, LLC, BUYS AND SELLS PRECIOUS METALS IT ADVERTISES WITH SIGNS, NEWSPAPER ADS, AN D BUSINESS CARDS THE OHIO DEPARTMENT OF COMMERCE NOTIFIED THE OWNER THAT HE WAS VIOLATING A STATE LAW THAT REQUIRES A LICENSE FOR PEOPLE IN THE BUSINESS OF PURCHASING PRECIOUS MET ALS THIS LAW IS APPLIED TO ANYONE ONLY IF THEY ADVERTISE THEIR SERVICES TO THE PUBLIC LI BERTY COINS SUED IN UNITED STATES DISTRICT COURT, ALLEGING THAT THE LAW VIOLATES THE FIRST AMENDMENT'S PROTECTION OF COMMERCIAL SPEECH AND IS VOID FOR VAGUENESS THE TRIAL COURT EN JOINED ENFORCEMENT OF THE LAW, FINDING THAT LICENSING ONLY COMMERCIAL SPEECH, AND NOT THE UNDERLY ING ACTIVITY OF PURCHASING PRECIOUS METALS, DID NOT MATERIALLY ADVANCE THE STATE'S SUBSTANTIAL INTERESTS PLF ATTORNEYS DIRECTLY REPRESENTED PETITIONER LIBERTY COINS, ARGUIN G THAT ADVERTISEMENT OF THE OTHERWISE LAWFUL ACTIVITY OF PURCHASING PRECIOUS METALS IS PRO TECTED SPEECH UNDER THE FIRST AMENDMENT, AND A LICENSING REQUIREMENT THAT RESTRICTS SUCH A DVERTISING IS A CONTENT-BASED RESTRICTION ON SPEECH SUBJECT TO STRICT SCRUTINY CASTILLO V INGRAM, ET AL AFTER SERVING FOR 29 YEARS AS A DETECTIVE WITH THE PALM SPRINGS POLICE DEP ARTMENT, TROY CASTILLO RETIRED AND STARTED HIS OWN PRIVATE INVESTIGATOR SERVICE HE OBTAIN ED LICENSES IN CALIFORNIA, NEVADA, AND ARIZONA, AND SET UP SHOP IN HIS CALIFORNIA HOMETOWN IN 2013, THE NEVADA LEGISLATURE ENACTED AB 306 WHICH PROHIBITS ANYONE FROM OPERATING AS A PRIVATE INVESTIGATOR IN NEVADA WITHOUT MAINTAINING A PRINCIPAL PLACE OF BUSINESS IN THE STATE HOWEVER, WHERE CASTILLO CHOOSES TO KEEP HIS OFFICE HAS NOTHING TO DO WITH HIS QUALI FICATIONS AND YET, IN ORDER TO CONTINUE WORKING IN NEVADA,THE LAW REQUIRED CASTILLO TO UN DERGO THE TIME-CONSUMING AND EXPENSIVE PROCESS OF OPENING A NEW OFFICE THERE, FURNISHING I T, AND PAYING RENT OR A MORTGAGE ON IT THIS LAW PUTS CASTILLO AT A SIGNIFICANT DISADVANTA GE COMPARED TO NEVADA RESIDENTS, WHO ONLY HAVE TO MAINTAIN ONE OFFICE, OR WORK OUT OF THEI R HOMES WORSE, THE LAW ALSO VIOLATES THE FIRST AMENDMENT IT DEFINES "PRIVATE INVESTIGATO R" SO BROADLY THAT ANY PERSON EMPLOYED TO RESEARCH OR COMMUNICATE INFORMATION ABOUT, AMONG OTHER THINGS, "THE IDENTITY, HABITS, CONDUCT, BUSINESS, OCCUPATION, HONESTY, INTEGRITY, C REDIBILITY, KNOWLEDGE, TRUSTWORTHINESS, EFFICIENCY, LOYALTY, ACTIVITY, MOVEMENT, WHEREABOU TS, AFFILIATIONS, TRANSACTIONS, ACTS, REPUTATION OR CHARACTER OF ANY PERSON," QUALIFIES AS A PI EVEN JOURNALISTS, GENEALOGISTS, AND TEACHERS WOULD REQUIRE A PRIVATE INVESTIGATOR L ICENSE IN NEVADA UNDER THIS DEFINITION PLF ATTORNEYS BROUGHT SUIT ARGUING THAT AB 306 IS AN UNCONSTITUTIONAL ATTEMPT TO PROTECT IN-STATE BUSINESSES FROM OUT-OF-STATE COMPETITION, AND AN ILLEGAL "PRIOR RESTRAINT" ON FREEDOM OF SPEECH THE STATE MUST HAVE SOME LEGITIMATE REASON (APART FROM PROTECTIONISM) FOR BURDENING CASTILLO'S RIGHT TO EARN A LIVING YET TH E LAW HAS NOTHING TO DO WITH PUBLIC HEALTH AND SAFETY INSTEAD, IT IS DESIGNED SOLELY TO D RIVE UP THE COST OF DOING BUSINESS FOR OUT-OF-STATE INVESTIGATORS RECENTLY, DUE TO THIS L ITIGATION, NEVADA REPEALED AB306! THE CRAFTED KEG, LLC V LAWSON, ET AL CRAFT BREWERS TYPI CALLY SELL THEIR BEER VIA 64-OUNCE GROWLERS, WHICH MANY PATRONS COLLECT AND THEN RE-USE TO PURCHASE BEER AT OTHER BREWERIES IN FLORIDA, HOWEVER, A STATE PACKAGING LAW PROHIBITED T HE SALE OR RE-FILLING OF THESE 64OZ GROWLERS BY AN

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	YONE INVOLVED IN THE ALCOHOL INDUSTRY ALTHOUGH THEY COULD REFILL 32OZ AND 128OZ CONTAINERS PLF ATTORNEYS CHALLENGED THIS RESTRICTION AS AN UNCONSTITUTIONAL DENIAL OF EQUAL PROTECT ION AND DUE PROCESS, BECAUSE THERE IS NO RATIONAL BASIS FOR IT OTHER THAN PROTECTING THE M ARKET FOR LARGE CORPORATE BEER MAKERS AS A RESULT OF THE LAWSUIT, THE STATE LEGISLATURE H AS REPEALED THIS LAW WILSON-PERLMAN V NEVADA TRANSPORTATION AUTHORITY RON AND DANELL PERL MAN ARE ENTREPRENEURS WHO OWN RENO-TAHOE LIMOUSINE COMPANY THEY CURRENTLY HAVE A LICENSE TO OPERATE SEVEN LIMOS IN NEVADA THEY WANT TO EXPAND THEIR BUSINESS, BUT IN ORDER TO ADD MORE LIMOUSINES, THEY HAVE TO ASK THE GOVERNMENT FIRST TWO YEARS AGO THE PERLMANS APPLIED FOR A LICENSE TO ADD EIGHT MORE VEHICLES TO THEIR FLEET, BUT UNDER NEVADA LAW, COMPETITOR S CAN OBJECT AND ESSENTIALLY VETO THE LICENSE ONE OF THE PERLMAN'S COMPETITORS PROTESTED THEIR APPLICATION, WHICH TRIGGERED AN ADMINISTRATIVE HEARING AT WHICH THE PERLMANS WERE RE QUIRED TO PROVE THE "NECESSITY" OF THEIR BUSINESS AND THAT THEY WOULDN'T COMPETE WITH EXIS TING BUSINESSES AS A RESULT, THE STATE DENIED THEIR APPLICATION ON THE BASIS THAT THEY WO ULD COMPETE WITH OTHER LIMOUSINE OPERATORS STEVEN AND PATRICK SAXON ARE MOVERS IN THE SAC RAMENTO, CALIFORNIA AREA WHO WANT TO OPEN A BRANCH IN NEVADA, BUT THEY ALSO MUST FIRST NAV IGATE THE COMPETITOR'S VETO PROCESS TOGETHER, THESE FOUR INDIVIDUALS ARE CHALLENGING THE CONSTITUTIONALITY OF NEVADA'S ANTI-COMPETITIVE LICENSING PROCESS WHICH PERMITS THEIR COMPE TITORS TO VETO THEIR RIGHT TO EARN A LIVING YELLOW CAB CO OF LOUISVILLE V COOK & REEVES WHEELCHAIR TRANSPORTATION, INC AFTER PLF'S SUCCESSFUL CHALLENGE TO KENTUCKY'S COMPETITOR 'S VETO LAW APPLYING TO MOVERS OF HOUSEHOLD GOODS, THE STATE DECIDED TO APPLY THE RULING T O OTHER TRANSPORTATION INDUSTRIES YELLOW CAB SUED TO RESTORE THE COMPETITOR'S VETO TO THE TAXI INDUSTRY AND PLF IS ARGUING THAT THE STATE ACTED BOTH CONSTITUTIONALLY AND RESPONSIB LY MCLEAN V CITY OF ALEXANDRIA SCOTT MCLEAN WANTED TO SELL HIS TRUCK HE WANTED TO LEAVE A FOR-SALE SIGN IN IT WHEN HE PARKED IT ON PUBLIC STREETS IN ALEXANDRIA, VIRGINA, BUT A CI TY ORDINANCE SUBJECTED HIM TO FINES AND TOWING IF HE DID SO THE LAW DOESN'T BAN OTHER KIN DS OF SIGNS - "PROUD PARENT OF HONOR ROLL STUDENT," "VOTE FOR PEDRO," "DRINK COKE," OR "CE NTURY 21" SIGNS ARE ALL ALLOWED THE CITY ORDINANCE SINGLED OUT ONE TYPE OF SPEECH AND BAN NED IT REPRESENTING HIM IN A FEDERAL LAWSUIT, PLF ATTORNEYS ARGUED THAT THE ORDINANCE VIO LATED THE FIRST AMENDMENT, BECAUSE IT PROHIBITED SPEECH BASED ON THE CONTENT OF THE MESSAG E AS A RESULT, THE CITY HAS REPEALED ITS ORDINANCE

Return Reference	Explanation
FORM 990, PART III, LINE 4A	FRIENDS OF TAHOE FOREST ACCESS V UNITED STATES DEPARTMENT OF AGRICULTURE PLF ATTORNEYS REPRESENT FRIENDS OF TAHOE FOREST ACCESS AND OTHER RECREATIONAL ENTHUSIASTS IN CHALLENGING THE UNITED STATES FOREST SERVICE'S ILLEGAL DECISION TO BAR RECREATIONAL VEHICLES FROM HUNDREDS OF MILES OF ROADS AND TRAILS IN THE TAHOE NATIONAL FOREST THAT WERE PREVIOUSLY OPEN TO OFF-ROAD ENTHUSIASTS THE SERVICE'S ACTION CAME THROUGH ITS IMPLEMENTATION OF THE 2005 TRAVEL MANAGEMENT RULE FOR THE TAHOE NATIONAL FOREST PLF ARGUES THE SERVICE VIOLATED THE NATIONAL ENVIRONMENTAL POLICY ACT BY FAILING TO ADEQUATELY ANALYZE THE HUMAN IMPACTS OF PROHIBITING ACCESS TO MORE THAN 800 MILES OF FORMERLY ACCESSIBLE TRAILS, FAILING TO CONDUCT A SITE-SPECIFIC ANALYSIS OF THE ROUTES AT ISSUE, AND IMPROPERLY PREJUDICING OFF-ROAD RECREATION IN DEVELOPING THE PURPOSE AND NEED FOR THE REGULATORY DECISION FRIENDS OF TAHOE FOREST ACCESS AS WELL AS OTHER RECREATION GROUPS AND INDIVIDUALS PARTICIPATED THROUGHOUT THE NEPA PROCESS, AND ARE DEEPLY CONCERNED WITH THE OUTCOME OF THE REGULATORY DECISION-MAKING SEVERAL INDIVIDUALS VOLUNTEERED MUCH TIME FILING THE GROUPS' ADMINISTRATIVE APPEAL AND TURNED TO PLF BECAUSE THEY DO NOT HAVE THE RESOURCES TO CARRY FORWARD THE LITIGATION ON THEIR OWN AS THESE GROUPS CONSIST OF INDIVIDUALS AND FAMILIES WHO ENJOY OFF-ROAD RECREATION AND THE OUTDOORS EXPERIENCE, THEY FEAR THE FOREST SERVICE'S IMPLEMENTATION OF THE TRAVEL MANAGEMENT RULE WILL SIGNIFICANTLY REDUCE THEIR ACCESS TO THE TAHOE NATIONAL FOREST THE CASE IS MOVING FORWARD IN THE TRIAL COURT BAY AREA CITIZENS V ASSOCIATION OF BAY AREA GOVERNMENTS AND METROPOLITAN TRANSPORTATION PLF ATTORNEYS REPRESENT BAY AREA CITIZENS, A NONPROFIT ORGANIZATION OF CONCERNED RESIDENTS, IN CHALLENGING PLAN BAY AREA, A REGIONAL TRANSPORTATION PLAN THAT WOULD SQUEEZE FUTURE RESIDENTIAL AND COMMERCIAL DEVELOPMENT INTO CROWDED, HIGH-DENSITY ZONES PLAN BAY AREA AIMS TO ACHIEVE REQUIRED GREENHOUSE GAS REDUCTIONS FOR THE REGION, THROUGH "STACK AND PACK" DEVELOPMENT, MANDATING THAT MOST FUTURE HOUSING AND EMPLOYMENT BE CRAMMED INTO ABOUT FIVE PERCENT OF THE REGION'S SURFACE AREA THE PLAN VIOLATES THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA), BECAUSE THE DRAFTING AGENCIES FAILED TO ACCOUNT FOR ALL THE RELEVANT ENVIRONMENTAL FACTS THEY STUDIOUSLY IGNORED DATA THAT SHOWS HIGH-DENSITY DEVELOPMENT RESTRICTIONS AREN'T NEEDED IN ORDER TO MEET THE REGION'S TARGETS FOR GREENHOUSE GAS REDUCTION ALSO IN VIOLATION OF CEQA, THE AGENCIES REFUSED TO CONSIDER CREDIBLE ALTERNATIVES TO THEIR DRACONIAN RESTRICTIONS ON DEVELOPMENT AND PEOPLE'S LIFESTYLES THE CASE IS ON APPEAL DUARTE NURSERY V CORPS OF ENGINEERS, MEMBERS OF THE BOARD OF THE CENTRAL VALLEY REGIONAL WATER QUALITY CONTROL BOARD PLF SUED THE CORPS OVER ITS ISSUANCE OF A CEASE AND DESIST LETTER TO THE OWNER OF A WHEAT FARM IN NORTHERN CALIFORNIA THE CORPS SAID THE FARMER WAS FARMING IN PROTECTED WETLANDS - A CONTENTION THE FARMER DISPUTES BUT HAS BEEN GIVEN NO WAY TO GO TO COURT TO CHALLENGE THE ORDER (INSTEAD HE MUST APPLY FOR AN EXPENSIVE AND TIME-CONSUMING PERMIT THAT HE DOESN'T THINK HE NEEDS IN THE FIRST PLACE) PLF IS ARGUING THAT AFTER A LANDOWNER IS ORDERED TO STOP FARMING, HE IS ENTITLED UNDER THE DUE PROCESS CLAUSE OF THE CONSTITUTION TO A HEARING BEFORE A NEUTRAL JUDGE ON THE QUESTION OF WHETHER THERE ARE ACTUALLY ANY PROTECTED WETLANDS AT STAKE AFTER THE COURT REFUSED TO THROW OUT DUARTE'S DUE PROCESS COMPLAINT, THE CORPS TURNED AROUND AND COUNTERSUED FOR THE SUPPOSED CLEAN WATER ACT VIOLATIONS IN RESPONSE PLF FILED A SUPPLEMENTAL COMPLAINT ALLEGING A RETALIATORY ACTION BY THE CORPS WE ALLEGE THAT THE CORPS WOULD NOT HAVE BROUGHT AN ENFORCEMENT ACTION IF DUARTE NURSERY AND ITS OFFICERS HAD NOT EXERCISED THEIR FIRST AMENDMENT RIGHTS BY SUING OVER THE DUE PROCESS VIOLATION, AND BY SPEAKING OUT AGAINST THE CORPS' ACTIONS IN PRINT, RADIO, AND TELEVISION INTERVIEWS

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	HAWKES CO V U S ARMY CORPS OF ENGINEERS THROUGH A "JURISDICTIONAL DETERMINATION," THE A RMY CORPS OF ENGINEERS DESIGNATED PROPERTY OWNED BY THE HAWKES CO , INC , PIERCE INVESTMEN T COMPANY, AND LPF PROPERTIES, IN MINNESOTA, AS "WETLANDS" OVER WHICH THE CORPS HAS REGULA TORY AUTHORITY HAWKES DISPUTED THIS FINDING AND SOUGHT JUDICIAL REVIEW OF THE FINDINGS T HE THRESHOLD ISSUE IS WHETHER PROPERTY OWNERS HAVE THE LEGAL RIGHT TO BRING A COURT CHALLE NGE TO SUCH A REGULATORY FINDING PLF REPRESENTS THE PROPERTY OWNERS ON APPEAL, AND ARGUED THAT JURISDICTIONAL DETERMINATIONS ("WETLANDS" DESIGNATIONS UNDER THE CLEAN WATER ACT) AR E FINAL AGENCY ACTIONS SUBJECT TO JUDICIAL REVIEW IN ATTEMPTING TO HOLD CLEAN WATER ACT R EGULATORS ACCOUNTABLE TO THE COURTS FOR THEIR DECISIONS ABOUT WHETHER PROPERTY IS WETLANDS OR NOT, AND WHERE THEY HAVE REGULATORY POWER, THIS CASE FOLLOWS UP ON OUR VICTORY IN SACK ETT V EPA IN THAT LANDMARK 2012 DECISION, THE U S SUPREME COURT HELD THAT PROPERTY OWNE RS MAY APPEAL DIRECTLY TO THE JUDICIARY FROM A FEDERAL WETLANDS "COMPLIANCE ORDER " RECENT LY, THE 8TH CIRCUIT COURT OF APPEALS AGREED WITH PLF AND THE GOVERNMENT MUST DECIDE WHETHE R TO SEEK SUPREME COURT REVIEW UNIVERSAL WELDING, INC, U S ARMY CORPS OF ENGINEERS PACI FIC LEGAL FOUNDATION FILED ON BEHALF OF UNIVERSAL WELDING, A SMALL FAMILY-RUN-AND-OWNED ST EEL FABRICATION BUSINESS BASED IN NORTH POLE, ALASKA THE ACTION, AGAINST THE US ARMY CORP OF ENGINEERS, CHALLENGES THAT AGENCY'S ASSERTION OF CLEAN WATER ACT JURISDICTION OVER 14 ACRES OF WHAT THE CORPS HAS DEEMED "LOW-QUALITY" WETLANDS THAT LIE ON UNIVERSAL WELDING'S PROPERTY PLF'S LAWSUIT CONTENDS THAT THESE PUTATIVE WETLANDS ARE BEYOND THE POWER OF THE CORPS TO REGULATE BECAUSE THEY ARE ADJACENT TO OTHER JURISDICTIONAL WETLANDS, AND THEREFOR E EXEMPT FROM REGULATION UNDER THE CORPS' OWN REGULATIONS THE CASE RELIES ON A PRIOR PLF VICTORY FROM THE SAME JUDICIAL DISTRICT, GREAT NORTHWEST, INC V US ARMY CORPS OF ENGINEE RS THAT CASE HELD THAT PROPERTY THAT IS SEPARATED FROM A JURISDICTIONAL WATER BY TWO MAN- MADE BARRIERS, WITH WETLANDS IN BETWEEN EACH BARRIER, IS NON-JURISDICTIONAL IN UNIVERSAL WELDING'S CASE, THE CORPS CONTENDS THAT GREAT NORTHWEST IS INAPPLICABLE BECAUSE UNIVERSAL WELDING'S PROPERTY IS SEPARATED FROM OTHER WETLANDS BY ONLY ONE MAN-MADE BARRIER (A COUNTY ROAD) PLF'S LAWSUIT ARGUES THAT THIS IS A DISTINCTION WITHOUT A DIFFERENCE SISSEL V U S DEPT OF HEALTH AND HUMAN SERVICES, ET AL PACIFIC LEGAL FOUNDATION LAUNCHED AN AMENDED CONSTITUTIONAL CHALLENGE TO THE FEDERAL AFFORDABLE CARE ACT (OBAMACARE) THE ACA IMPOSES A CHARGE ON AMERICANS WHO FAIL TO BUY HEALTH INSURANCE (A CHARGE THAT THE U S SUPREME COUR T RECENTLY CHARACTERIZED AS A FEDERAL TAX) PLF'S AMENDED COMPLAINT ALLEGES THAT THIS PURP ORTED TAX IS ILLEGAL BECAUSE IT WAS INTRODUCED IN THE SENATE RATHER THAN THE HOUSE, AS REQ UIRED BY THE CONSTITUTION'S ORIGINATION CLAUSE FOR NEW REVENUE-RAISING BILLS (ARTICLE I, S ECTION 7) THE ORIGINATION CLAUSE ARGUMENT IS MADE IN AN AMENDED COMPLAINT FILED IN PLF'S ONGOING LAWSUIT AGAINST THE ACA, SISSEL V U S DEPARTMENT OF HEALTH & HUMAN SERVICES PLF 'S LAWSUIT WAS ON HOLD WHILE THE U S SUPREME COURT CONSIDERED THE CHALLENGE TO THE ACA FR OM THE NATIONAL FEDERATION OF INDEPENDENT BUSINESS (NFIB) AND 26 STATES, IN NFIB V SEBELI US AS INITIALLY FILED, PLF'S SISSEL LAWSUIT TARGETED THE ACA'S INDIVIDUAL MANDATE TO BUY HEALTH INSURANCE AS A VIOLATION OF THE CONSTITUTION'S COMMERCE CLAUSE (ARTICLE I, SECTION 8) THE SUPREME COURT AGREED WITH THIS POSITION, IN THE NFIB RULING, BUT CHIEF JUSTICE ROB ERTS, JOINED BY FOUR JUSTICES, CHARACTERIZED THE ACA'S CHARGE AS A FEDERAL "TAX," BECAUSE IT REQUIRES A PAYMENT TO THE FEDERAL GOVERNMENT FROM PEOPLE WHO DECIDE NOT TO BUY HEALTH I NSURANCE THAT HOLDING PROMPTED PLF'S NEW CAUSE OF ACTION IF THE CHARGE FOR NOT BUYING IN SURANCE IS SEEN AS A FEDERAL TAX, THEN A NEW QUESTION MUST BE ASKED WHEN LAWMAKERS PASSED THE ACA, WITH ALL OF ITS TAXES, DID THEY FOLLOW THE CONSTITUTION'S "ORIGINATION CLAUSE" P ROCEDURES FOR REVENUE INCREASES? THE SUPREME COURT WASN'T ASKED AND DIDN'T ADDRESS THIS QU ESTION IN THE NFIB CASE BUT DID ALLUDE TO IT THIS QUESTION OF WHETHER THE CONSTITUTION WA S OBEYED HAS NOW WORKED ITS WAY THROUGH THE DC CIRCUIT COURT OF APPEALS WHERE THE COURT IS SUED AN OPINION UNDERCUTTING THE ORIGINATION CLAUSE PLF IS PREPARING A PETITION TO THE SU PREME COURT FOR IT TO HEAR THIS MOST IMPORTANT CASE PARTIAL LISTING OF CASES WHERE PLF DE DICATED RESOURCES DURING 2014 THROUGH AMICUS BRIEFS COMMON SENSE ALLIANCE V WESTERN WASH INGTON GROWTH MANAGEMENT HEARINGS BOARD BEESON V CITY OF PALMER, ALASKA KRAMER V CITY OF LAKE OSEWEGO CITY OF KIRKLAND V POTALA VILLAGE KIRKLAND, LLC PORRETTO V TEXAS GENERAL L AND OFFICE SHERMAN V TOWN OF CHESTER UNITED STATES V HAGE CITY OF PERRIS V STAMPER HORN E V U S DEPT AGRICULTURE LBLHA, LLC V TOWN OF LONG BEACH, INDIANA KURTZ V VERIZON NEW YORK LOST TREE VILLAGE CORP V UNITED STATES GRIE

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	PENBURG V TOWNSHIP OF OCEAN, ET AL OCEAN PALM GOLF CLUB PARTNERSHIP V CITY OF FLAGLER B EACH CENTURY EXPLORATION NEW ORLEANS, LLC, ET AL V UNITED STATES ABIGAIL FISHER V UNIVE RSITY OF TEXAS MIDWEST FENCE CORP V UNITED STATES DEPT OF TRANSPORTATION EEOC V FREEMAN MARGERUM V CITY OF BUFFALO DUNNET BAY CONSTRUCTION COMPANY V HANNIG ROTHE DEVELOPMENT, INC , V DEPT OF DEFENSE AND SMALL BUSINESS TEXAS DEPT OF HOUSING AND COMMUNITY AFFAIRS V INCLUSIVE COMMUNITIES PROJECT, INC EEOC V CATASTROPHE MANAGEMENT SOLUTIONS ALABAMA LEGI SLATIVE BLACK CAUCUS V ALABAMA LARUE V DOUGLAS COUNTY SCHOOL DISTRICT NORTH CAROLINA BOA RD OF DENTAL EXAMINERS V FEDERAL TRADE COMMISSION LEAGUE OF WOMEN VOTERS V WASHINGTON MAG EE V BOYD RICHARDSON V STATE OF NORTH CAROLINA HART V STATE OF NORTH CAROLINA FAASSE V S COTT MCCALL V SCOTT SANCHEZ V VALENCIA HOLDING CO , LLC CLS TRANSPORTATION LOS ANGELES, LLC VS ISKANIAN WEBB V SPECIAL ELECTRIC CO , INC FRIEDRICHS V CALIFORNIA TEACHERS ASSO CIATION FOWLER V CARMAX GENIE INDUSTRIES V RICKY MATAK, ET AL SPOKEO V ROBINS RAMOS V BRENNTAG SPECIALTIES REED V TOWN OF GILBERT, ARIZONA KESNER V SUPERIOR COURT (PNEUMO AB EX LLC) HAVER V BNSF RAILWAY CO PLAINS EXPLORATIONS & PRODUCTIONS CO V TORCH ENERGY AD VISORS, INC IN THE MATTER OF NEW YORK CITY ASBESTOS LITIGATION (DUMMIT V A W CHESTERTON AND CRANE CO) ATALESE V UNITED STATES LEGAL SERVICES GROUP, L P LIMONES V SCHOOL DIST RICT OF LEE COUNTY ENVIRONMENTAL LAW FOUNDATION V STATE WATER RESOURCES CONTROL BOARD SIS KIYOU COUNTY FARM BUREAU V CALIFORNIA DEPARTMENT OF FISH AND GAME BIRON FAMILY LIVING TRU ST V CITY OF REDDING DRAKES BAY OYSTER COMPANY V SALAZAR (JEWELL) ROCKY MOUNTAIN FARMERS UNION V , COREY GALLAGHER & HENRY V UNITED STATES ARMY CORPS OF ENGINEERS STURGEON V MA SSICA UNITED STATES V OTERO COUNTY, NEW MEXICO LIGHT V STATE WATER RESOURCES CONTROL BOA RD STATE OF WEST VIRGINIA ET AL V UNITED STATES EPA CONSERVATION CONGRESS V U S FOREST SERVICE, ET AL NORTH DAKOTA V HEYDINGER CHRISTIE V NATIONAL COLLEGIATE ATHLETIC ASSOCI ATION, ET AL COONS V LEW CHEATHAM V GORDON ROSEBROCK V MATHIS BIGGS V BREWER WEST VIR GINIA V DEPT OF HEALTH AND HUMAN SERVICES YATES V UNITED STATES

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE TAX PREPARER AND PLF FINANCIAL MANAGEMENT PROVIDE THE FORM 990 TO THE AUDIT COMMITTEE ALONG WITH PROVIDING EACH TRUSTEE A COPY OF THE FORM 990, GIVING THEM THE OPPORTUNITY TO RAISE ANY CONCERNS AND/OR ASK QUESTIONS PRIOR TO THE FILING DATE. A DEADLINE IS GIVEN TO THE TRUSTEES TO INSURE TIMELY FILING OF THE TAX RETURN

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	EACH TIME A NEW CASE COMES UP, PLF CHECKS FOR CONFLICTS EACH DECISION MADE BY THE BOARD, IF SOMEONE HAS A CONFLICT, THE BOARD MEMBER WILL ABSTAIN FROM THE VOTE AND/OR DISCUSSION ON AN ANNUAL BASIS THE TRUSTEES REVIEW THE POLICY PROVIDING WRITTEN ACKNOWLEDGEMENT ANY CONFLICTS OR POTENTIAL CONFLICTS ARE RESOLVED BY THE PRESIDENT

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	COMPENSATION COMMITTEE OF THE BOARD MEETS ANNUALLY AND USES COMPARABILITY DATA PROVIDED BY DIRECTOR OF HUMAN RESOURCES TO DETERMINE THAT THE COMPENSATION DOES NOT EXCEED THE LEVEL OF THE BENEFITS PROVIDED

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	COPIES ARE AVAILABLE ON THE ORGANIZATIONS WEBSITE OR UPON REQUEST

Return Reference	Explanation
FORM 990, PART XI, LINE 9	SFAS NO 247 ADJUSTMENT FOR SPLIT INTEREST AGREEMENTS 30,819

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	NO CHANGE FROM PRIOR YEAR