

EXTENDED TO NOVEMBER 15, 2017

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/form990).**2016**Open to Public  
Inspection**A** For the 2016 calendar year, or tax year beginning

and ending

**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)

930 G STREET

Room/suite

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

SACRAMENTO, CA 95814

**F** Name and address of principal officer: STEVEN ANDERSON

930 G STREET, SACRAMENTO, CA 95814

**D** Employer identification number

94-2197343

**E** Telephone number

916-419-7111

**G** Gross receipts \$ 10,873,945.**H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

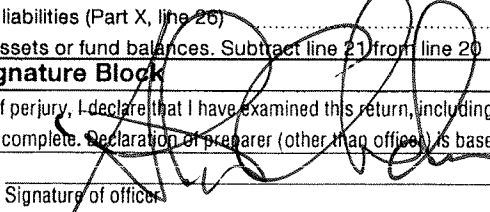
If "No," attach a list. (see instructions)

**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		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	20
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	80
	6	Total number of volunteers (estimate if necessary)	6	0
Revenue	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.
	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	10,101,218.	9,783,403.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	186,827.	167,147.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	839,090.	857,136.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-34,636.	-29,548.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	11,092,499.	10,778,138.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	6,000.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	6,458,021.	7,462,721.
	b	Total fundraising expenses (Part IX, column (D), line 25)	137,790.	138,215.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,984,711.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,883,421.	2,976,219.
	19	Revenue less expenses. Subtract line 18 from line 12	9,479,232.	10,583,155.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,613,267.	194,983.
	21	Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20	46,568,452.	47,864,523.
		2,312,828.	1,612,643.	
		44,255,624.	46,251,880.	

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

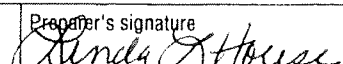
**Sign Here** Signature of officer:  Date: 8/9/17

STEVEN ANDERSON, PRESIDENT & CEO

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: LINDA L. HOUSE, CPA

Preparer's signature:  Date: 8/9/17

Check ☐ self-employed PTIN: P00003225

Firm's name: CAMPBELL TAYLOR & COMPANY

Firm's EIN: 68-0251243

Firm's address: 3741 DOUGLAS BLVD, SUITE 350

ROSEVILLE, CA 95661

Phone no. (916) 929-3680

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

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****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

**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 \$ 7,085,857. including grants of \$ 6,000. ) (Revenue \$ 207,246. )

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.

PLF ATTORNEYS DIRECTLY REPRESENTED CLIENTS IN THE FOLLOWING CASES FURTHERING THE FOUNDATION'S MISSION TO PROTECT PRIVATE PROPERTY RIGHTS, PURSUE A BALANCED APPROACH TO ENVIRONMENTAL LAW, PROMOTE ECONOMIC LIBERTY, AND PROTECT INDIVIDUAL RIGHTS. IN ALL CASES, ACTIONS ATTRIBUTED TO PLF WERE DONE BY PLF ATTORNEYS PROPERLY ADMITTED TO EACH JURISDICTION.

SEE SCHEDULE O FOR A LIST OF CASES LITIGATED DURING 2016.

**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 **7,085,857.**

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**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	<b>2</b> X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<b>3</b>	X
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	<b>4</b>	X
<b>5</b> 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? <i>If "Yes," complete Schedule C, Part III</i>	<b>5</b>	X
<b>6</b> 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? <i>If "Yes," complete Schedule D, Part I</i>	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<b>8</b>	X
<b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV</i>	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<b>10</b> X	
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<b>11a</b> X	
<b>b</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? <i>If "Yes," complete Schedule D, Part VII</i>	<b>11b</b> X	
<b>c</b> 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? <i>If "Yes," complete Schedule D, Part VIII</i>	<b>11c</b>	X
<b>d</b> 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? <i>If "Yes," complete Schedule D, Part IX</i>	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<b>11e</b> X	
<b>f</b> 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)? <i>If "Yes," complete Schedule D, Part X</i>	<b>11f</b> X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<b>12a</b> X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<b>13</b>	X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	<b>14a</b>	X
<b>b</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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<b>14b</b>	X
<b>15</b> 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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<b>15</b>	X
<b>16</b> 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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<b>16</b>	X
<b>17</b> 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? <i>If "Yes," complete Schedule G, Part I</i>	<b>17</b> X	
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<b>18</b> X	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<b>19</b>	X

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**Part IV** Checklist of Required Schedules (continued)

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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		X
<b>22</b> 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	X	
<b>23</b> 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	X	
<b>24a</b> 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		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
<b>b</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		X
<b>26</b> 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		X
<b>27</b> 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		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>c</b> 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		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> 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	X	
<b>34</b> 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		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</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		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
<b>37</b> 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		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	X	

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**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	55	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	80	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
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?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> 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	<b>Section 501(c)(12) organizations.</b> 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	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> 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	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> 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	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

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

☒ X**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... <b>1a</b> 20 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>b</b> Enter the number of voting members included in line 1a, above, who are independent ..... <b>1b</b> 20		
<b>2</b> 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? ..... <b>2</b>		X
<b>3</b> 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? ..... <b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ..... <b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? ..... <b>5</b>		X
<b>6</b> Did the organization have members or stockholders? ..... <b>6</b>		X
<b>7a</b> 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? ..... <b>7a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? ..... <b>7b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? ..... <b>8a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? ..... <b>8b</b>	X	
<b>9</b> 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 ..... <b>9</b>		X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? ..... <b>10a</b>		X
<b>b</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? ..... <b>10b</b>		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? ..... <b>11a</b>	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 ..... <b>12a</b>	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ..... <b>12b</b>	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done ..... <b>12c</b>	X	
<b>13</b> Did the organization have a written whistleblower policy? ..... <b>13</b>	X	
<b>14</b> Did the organization have a written document retention and destruction policy? ..... <b>14</b>	X	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official ..... <b>15a</b>	X	
<b>b</b> Other officers or key employees of the organization ..... <b>15b</b>	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? ..... <b>16a</b>		X
<b>b</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? ..... <b>16b</b>		

**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

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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 - 916-419-7111  
930 G STREET, SACRAMENTO, CA 95814

**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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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			
(1) JAMES L. CLOUD TRUSTEE	1.00	X						0.	0.	0.
(2) WILLIAM E. RYAN TRUSTEE	1.00	X						0.	0.	0.
(3) GEORGE KIMBALL TRUSTEE	1.00	X						0.	0.	0.
(4) APRIL J MORRIS TRUSTEE	1.00	X						0.	0.	0.
(5) JERRY W.P. SCHAUFFLER TRUSTEE	1.00	X						0.	0.	0.
(6) BRUCE C. SMITH TRUSTEE	1.00	X						0.	0.	0.
(7) CHARLES W. TRAINOR TRUSTEE	1.00	X						0.	0.	0.
(8) RONALD E VAN BUSKIRK TRUSTEE	1.00	X						0.	0.	0.
(9) DONALD JOE WILLIS TRUSTEE	1.00	X						0.	0.	0.
(10) H. DIXON MONTAGUE TRUSTEE	1.00	X						0.	0.	0.
(11) JEFFREY E. WARREN TRUSTEE	1.00	X						0.	0.	0.
(12) AMY B BOULRIS TRUSTEE	1.00	X						0.	0.	0.
(13) ROSS BORBA JR. TRUSTEE	1.00	X						0.	0.	0.
(14) JOHN C. HARRIS TRUSTEE	1.00	X						0.	0.	0.
(15) ROBERT D. CONNORS TRUSTEE	1.00	X						0.	0.	0.
(16) ALEXANDER F. COHEN TRUSTEE	1.00	X						0.	0.	0.
(17) MICHAEL WINER TRUSTEE	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(18) STEVEN ANDERSON PRESIDENT & CEO	37.50			X				211,177.	0.	1,855.
(19) JAMES S BURLING DIR. LITIGATION, ASST SEC/TREAS	37.50			X				220,409.	0.	18,771.
(20) GREG EVANS CHAIR OF THE BOARD	1.00			X				0.	0.	0.
(21) LEONARD S FRANK SECRETARY-TREASURER	1.00			X				0.	0.	0.
(22) BRIAN G. CARTWRIGHT VICE CHAIR	1.00			X				0.	0.	0.
(23) ROBIN L RIVETT PRESIDENT & CEO (PORTION OF YEAR)	37.50			X				161,266.	0.	18,917.
(24) M. REED HOPPER ATTORNEY	37.50					X		181,967.	0.	30,454.
(25) MERIEM HUBBARD ATTORNEY	37.50					X		163,273.	0.	16,939.
(26) TODD GAZIANO ATTORNEY	37.50					X		205,031.	0.	21,744.
<b>1b Sub-total</b>								1,143,123.	0.	108,680.
<b>c Total from continuation sheets to Part VII, Section A</b>								436,706.	0.	36,118.
<b>d Total (add lines 1b and 1c)</b>								1,579,829.	0.	144,798.

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

24

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

	Yes	No
3		X
4	X	
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

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

**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
ROBERT HALF EXECUTIVE SEARCH P.O. BOX 743295, LOS ANGELES, CA 90074	HEADHUNTER	169,971.
BLV AGRIBUSINESS, 2945 CANONITA DRIVE, FALLBROOK, CA 92028-8771	PUBLIC RELATIONS	138,215.

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

SEE PART VII, SECTION A CONTINUATION SHEETS

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[illegible]

**Part VIII** Statement of RevenueCheck 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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>	140,606.				
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	9,642,797.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		235,601.				
	<b>h Total.</b> Add lines 1a-1f			9,783,403.			
<b>Program Service Revenue</b>	<b>2 a</b> COURT AWARDED ATTY FEES	<b>Business Code</b>	541100	167,147.	167,147.		
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			167,147.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			763,041.			763,041.
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real	(ii) Personal				
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses						
	<b>c</b> Gain or (loss)						
	<b>d</b> Net gain or (loss)			94,095.			94,095.
	<b>8 a</b> Gross income from fundraising events (not including \$ 140,606. of contributions reported on line 1c). See Part IV, line 18	<b>a</b>	26,160.				
	<b>b</b> Less: direct expenses	<b>b</b>	95,807.				
	<b>c</b> Net income or (loss) from fundraising events			-69,647.			-69,647.
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
	<b>b</b> Less: direct expenses	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities						
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>					
<b>b</b> Less: cost of goods sold	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11 a</b> OTHER INCOME		541100	40,099.	40,099.			
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d			40,099.				
<b>12 Total revenue.</b> See instructions.			10,778,138.	207,246.	0.	787,489.	

**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 ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	6,000.	6,000.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	592,852.	347,115.	182,384.	63,353.
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	5,750,371.	4,406,345.	525,537.	818,489.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	217,660.	152,264.	29,868.	35,528.
<b>9</b> Other employee benefits	469,543.	349,229.	60,784.	59,530.
<b>10</b> Payroll taxes	432,295.	298,581.	72,153.	61,561.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	277,616.	403.	269,563.	7,650.
<b>c</b> Accounting	60,563.		60,563.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17	138,215.			138,215.
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	118,102.	48,154.	52,159.	17,789.
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	273,455.	205,986.	29,242.	38,227.
<b>17</b> Travel	139,698.	82,672.	10,917.	46,109.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	42,579.	34,377.	5,395.	2,807.
<b>20</b> Interest	6,218.	4,684.	665.	869.
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	286,549.	215,865.	30,638.	40,046.
<b>23</b> Insurance	89,218.	67,211.	9,539.	12,468.
<b>24</b> 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.)				
<b>a</b> PRINTING & PUBLICATIONS	501,891.	251,772.	728.	249,391.
<b>b</b> POSTAGE & SHIPPING	443,875.	94,013.	16,740.	333,122.
<b>c</b> EQUIPMENT RENTAL	175,238.	132,012.	18,736.	24,490.
<b>d</b> OTHER EXPENSES	149,364.	53,719.	77,611.	18,034.
<b>e</b> All other expenses	411,853.	335,455.	59,365.	17,033.
<b>25</b> Total functional expenses. Add lines 1 through 24e	10,583,155.	7,085,857.	1,512,587.	1,984,711.
<b>26</b> 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
<b>Assets</b>	1 Cash - non-interest-bearing .....	1,819,438.	1	2,359,874.
	2 Savings and temporary cash investments .....	626,515.	2	54,066.
	3 Pledges and grants receivable, net .....	1,911,292.	3	1,180,407.
	4 Accounts receivable, net .....		4	
	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 instr). Complete Part II of Sch L .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	120,158.	9	158,916.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 5,406,164.		
	b Less: accumulated depreciation .....	10b 1,659,144.	10c	3,747,020.
	11 Investments - publicly traded securities .....		11	
	12 Investments - other securities. See Part IV, line 11 .....	36,713,198.	12	39,020,056.
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	1,398,333.	15	1,344,184.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	46,568,452.	16	47,864,523.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	180,696.	17	128,811.
	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 .....	2,132,132.	25	1,483,832.
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	2,312,828.	26	1,612,643.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets .....	39,988,731.	27	43,085,968.
	28 Temporarily restricted net assets .....	3,169,881.	28	2,017,624.
	29 Permanently restricted net assets .....	1,097,012.	29	1,148,288.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	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 <b>Total net assets or fund balances</b> .....	44,255,624.	33	46,251,880.
34 <b>Total liabilities and net assets/fund balances</b> .....	46,568,452.	34	47,864,523.	

Form 990 (2016)

**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	10,778,138.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,583,155.
3	Revenue less expenses. Subtract line 2 from line 1	3	194,983.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	44,255,624.
5	Net unrealized gains (losses) on investments	5	1,861,128.
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	-59,855.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	46,251,880.

**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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? 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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2016)

Department of the Treasury  
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

2016

**Open to Public Inspection**

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

<b>Part I</b>	<b>Reason for Public Charity Status</b> (All organizations must complete this part.) See instructions.
---------------	--

The organization is not a private foundation because it is: (For lines 1 through 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- 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). \_\_\_\_\_

g. Provide the following information about each supported organization(s):						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	8,768,868.	9,115,229.	12,991,947.	10,150,428.	9,809,563.	50,836,035.
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 <b>Total.</b> Add lines 1 through 3	8,768,868.	9,115,229.	12,991,947.	10,150,428.	9,809,563.	50,836,035.
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)						2,954,155.
6 <b>Public support.</b> Subtract line 5 from line 4.						47,881,880.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4	8,768,868.	9,115,229.	12,991,947.	10,150,428.	9,809,563.	50,836,035.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	726,600.	1,140,253.	2,831,012.	839,090.	857,136.	6,394,091.
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.)	28,394.	5,485.	3,517.	45,776.	40,099.	123,271.
11 <b>Total support.</b> Add lines 7 through 10						57,353,397.
12 Gross receipts from related activities, etc. (see instructions)					12	1,068,778.
13 <b>First five years.</b> 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 <b>stop here</b> ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	83.49 %
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	78.90 %
16a <b>33 1/3% support test - 2016.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b <b>33 1/3% support test - 2015.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a <b>10% -facts-and-circumstances test - 2016.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b <b>10% -facts-and-circumstances test - 2015.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2016

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

(Complete only if you checked the box on line 10 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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>		%
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15 .....	<b>16</b>		%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>		%
<b>18</b> Investment income percentage from 2015 Schedule A, Part III, line 17 .....	<b>18</b>		%

**19a 33 1/3% support tests - 2016.** 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 - 2015.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</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 <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> 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 <b>Part VI</b> 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.		
<b>5a</b> 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 <b>Part VI</b> , 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).		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>9a</b> 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 <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9a) 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 <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
<b>b</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.)		

**Part IV** Supporting Organizations *(continued)*

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> 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.		
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> 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 <b>Part VI</b> 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.		
<b>b</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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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 <b>Part VI</b> .		
<b>b</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 <b>Part VI</b> the role played by the organization in this regard.		

**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 (explain in Part VI.) 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	<b>Adjusted Net Income</b> (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):		
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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2016

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

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	<b>Total annual distributions.</b> 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 2016 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-2016	(iii) Distributable Amount for 2016
1	Distributable amount for 2016 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions		
3	Excess distributions carryover, if any, to 2016:		
a			
b			
c	From 2013		
d	From 2014		
e	From 2015		
f	<b>Total of lines 3a through e</b>		
g	Applied to underdistributions of prior years		
h	Applied to 2016 distributable amount		
i	Carryover from 2011 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2016 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2016 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4		
5	Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions		
6	Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions		
7	<b>Excess distributions carryover to 2017.</b> Add lines 3j and 4c		
8	Breakdown of line 7:		
a			
b	Excess from 2013		
c	Excess from 2014		
d	Excess from 2015		
e	Excess from 2016		

Schedule A (Form 990 or 990-EZ) 2016

## 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.)

**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes" on 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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

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" on 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? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part II Conservation Easements.** Complete if the organization answered "Yes" on 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 a 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 Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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 on 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 on 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 exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other \_\_\_\_\_c ☐ Preservation for future generations

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" on 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 ☐ Nob If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	34,398,802.	31,681,783.	33,832,814.	27,915,635.	25,201,636.
b Contributions	2,457,552.	3,615,011.	1,634,236.	3,363,705.	1,289,792.
c Net investment earnings, gains, and losses	2,660,924.	-771,897.	1,385,878.	3,995,356.	2,496,109.
d Grants or scholarships					
e Other expenditures for facilities and programs	102,698.	-126,095.	5,171,145.	1,441,882.	1,071,902.
f Administrative expenses	2,250,639.				
g End of year balance	37,163,941.	34,398,802.	31,681,783.	33,832,814.	27,915,635.

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

a Board designated or quasi-endowment ☒ 96.91 %b Permanent endowment ☒ 3.09 %c Temporarily restricted endowment ☐ %

The percentages on 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:

(i) unrelated organizations

(ii) related organizations

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

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

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" on 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		900,000.		900,000.
b Buildings		3,599,894.	815,525.	2,784,369.
c Leasehold improvements				
d Equipment				
e Other		906,270.	843,619.	62,651.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,747,020.

Schedule D (Form 990) 2016

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on 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 .....		
(B) INVESTED IN DEBT & EQUITY .....		
(C) SECURITIES .....	31,151,738.	END-OF-YEAR MARKET VALUE
(D) MONEY MARKET ACCOUNTS .....	2,958,692.	END-OF-YEAR MARKET VALUE
(E) CORPORATE BONDS .....	2,590,556.	END-OF-YEAR MARKET VALUE
(F) GOVERNMENTAL BONDS & .....		
(G) SECURITIES .....	2,319,070.	END-OF-YEAR MARKET VALUE
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	39,020,056.	

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on 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
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes .....	
(2) ACCRUED EXPENSES .....	381,113.
(3) LIABILITY UNDER UNITRUST .....	722,383.
(4) LEASES PAYABLE .....	43,615.
(5) OTHER LIABILITIES .....	250,152.
(6) SECTION 125 LIABILITY .....	2,203.
(7) ACCRUED BONUS .....	84,300.
(8) 403(B) LIABILITY .....	66.
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,483,832.

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 ☒

Schedule D (Form 990) 2016

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	12,579,411.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,861,128.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-59,855.
e	Add lines 2a through 2d	2e	1,801,273.
3	Subtract line 2e from line 1	3	10,778,138.
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	10,778,138.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	10,583,155.
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	10,583,155.
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	10,583,155.

**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.

**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 2011.

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS -59,855.

**Part XIII** Supplemental Information (continued)This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 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](http://www.irs.gov/form990).

OMB No. 1545-0047

2016

**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" on 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

- 2 a** 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 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
BLV AGRIBUSINESS CONSULTANTS - 2945 CANONITA DRIVE,	PERSONAL CONTACT WITH INDIVIDUALS IN CA		X	1,366,817.	138,215.	1,228,602.
<b>Total</b>				1,366,817.	138,215.	1,228,602.

- 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

**LHA** For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990 or 990-EZ) 2016

SEE PART IV FOR CONTINUATIONS

**Part II Fundraising Events.** Complete if the organization answered "Yes" on 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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		OLYMPIC CLUB (event type)	(event type)	NONE (total number)	
1	Gross receipts .....	166,766.			166,766.
2	Less: Contributions .....	140,606.			140,606.
3	Gross income (line 1 minus line 2) .....	26,160.			26,160.
Direct Expenses	4	Cash prizes .....			
	5	Noncash prizes .....			
	6	Rent/facility costs .....			
	7	Food and beverages .....			
	8	Entertainment .....			
	9	Other direct expenses .....	95,807.		95,807.
	10	Direct expense summary. Add lines 4 through 9 in column (d) .....			95,807.
11	Net income summary. Subtract line 10 from line 3, column (d) .....			-69,647.	

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

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

## SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: BLV AGRIBUSINESS CONSULTANTS

(I) ADDRESS OF FUNDRAISER: 2945 CANONITA DRIVE, FALLBROOK, CA 92028-8771

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.

<b>Part IV</b>	<b>Supplemental Information</b> <i>(continued)</i>
----------------	--

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

► Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

PACIFIC LEGAL FOUNDATION

Part I	General Information on Grants and Assistance
--------	--

Employer identification number  
94-2197343

**1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II** Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

[illegible]

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2016)



**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" on 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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)		
<b>b</b> If any of the boxes on 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 .....	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....	<b>2</b>	
<b>3</b> 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. <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
<b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	X
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....	<b>4b</b>	X
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? ..... If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	<b>4c</b>	X
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b> The organization? .....	<b>5a</b>	X
<b>b</b> Any related organization? ..... If "Yes" on line 5a or 5b, describe in Part III.	<b>5b</b>	X
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b> The organization? .....	<b>6a</b>	X
<b>b</b> Any related organization? ..... If "Yes" on line 6a or 6b, describe in Part III.	<b>6b</b>	X
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....	<b>7</b>	X
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued 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 .....	<b>8</b>	X
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....	<b>9</b>	

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

Schedule J (Form 990) 2016



**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.

**PART I, LINE 4B:**

ROBIN RIVETT, PRESIDENT & CEO, SUPPLEMENTAL LIFE INSURANCE \$800 AND

SUPPLEMENTAL PENSION OF \$9,267

**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](http://www.irs.gov/form990).**

OMB No. 1545-0047

**2016**

**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 .....	<b>X</b>	<b>28</b>	<b>229,962.</b>	<b>NYSE MARKET VALUE</b>
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 ▶ ( <b>WINE &amp; FOOD</b> ) .....	<b>X</b>	<b>5</b>	<b>5,639.</b>	<b>FAIR MARKET VALUE</b>
26 Other ▶ ( ) .....				
27 Other ▶ ( ) .....				
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 isn't required to be used for exempt purposes for the entire holding period? .....		<b>X</b>
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....	<b>X</b>	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....		<b>X</b>
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2016)

**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.

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number  
94-2197343

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ALL LEVELS OF THE ADMINISTRATIVE AND JUDICIAL PROCESS; PROTECTING THE  
CONSTITUTIONAL RIGHTS OF ALL AMERICANS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

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.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

PROPERTY RIGHTS: THE RIGHT TO OWN, USE AND PROTECT PRIVATE PROPERTY IS  
THE MOST FUNDAMENTAL OF ALL CIVIL RIGHTS AMERICANS ENJOY. PLF HAS  
EARNED A NATIONAL REPUTATION FOR FIGHTING AND WINNING MAJOR PROPERTY  
RIGHTS VICTORIES, INCLUDING SEVERAL AT THE U.S. SUPREME COURT. PLF  
CHALLENGES REGULATORY SHAKEDOWNS, ILLEGAL ZONING PRACTICES, EMINENT  
DOMAIN, AND COASTAL LAND RIGHTS ABUSES.

616 CROFT AVE., LLC V. CITY OF WEST HOLLYWOOD. PLF TOOK OVER  
REPRESENTATION OF A PROPERTY OWNER WHO WISHED TO DEVELOP A SMALL  
11-UNIT CONDOMINIUM IN WEST HOLLYWOOD, CALIFORNIA. THE CITY CONDITIONED  
THE DEVELOPMENT PERMIT ON PAYMENT OF AN "AFFORDABLE HOUSING" FEE OF  
OVER \$500,000. THE COURT OF APPEAL UPHELD THE ORDINANCE ON THE THEORY

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2016)

632211 08-25-16

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THAT THE UNCONSTITUTIONAL CONDITIONS DOCTRINE ESTABLISHED IN NOLLAN V. CALIFORNIA COASTAL COMM'N AND DOLAN V. CITY OF TIGARD DO NOT APPLY TO LEGISLATIVELY IMPOSED EXACTIONS. PLF PETITIONED THE CALIFORNIA SUPREME COURT FOR REVIEW, ON THE GROUNDS THAT THE FEE VIOLATES THE FIFTH AMENDMENT'S TAKINGS CLAUSE. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

ARRIGONI ENTERPRISES LLC V. DURHAM PLANNING & ZONING COMM. THE TOWN OF DURHAM, NORTH CAROLINA, SELECTIVELY FORBADE ARRIGONI FROM DEVELOPING ITS LAND, WHILE ALLOWING DEVELOPMENT OF NEIGHBORING PROPERTIES, A VIOLATION OF THE FIFTH AMENDMENT. ARRIGONI PURSUED SOME STATE REMEDIES THEN FILED A SUIT IN FEDERAL COURT. THE FEDERAL COURT DISMISSED THE CASE AS UNRIPE UNDER THE WILLIAMSON COUNTY DOCTRINE THAT REQUIRES EXHAUSTION OF ALL STATE REMEDIES BEFORE BRINGING TAKINGS CLAIMS IN FEDERAL COURT. PLF TOOK OVER REPRESENTATION OF ARRIGONI IN THE SECOND CIRCUIT COURT OF APPEALS, BUT THAT COURT SUMMARILY HELD THAT WILLIAMSON COUNTY DIVESTED FEDERAL COURTS OF JURISDICTION. PLF THEN FILED A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT, WHICH WAS DENIED IN APRIL, 2016. PLF DID NOT SEEK OR RECOVER FEES.

BEACH AND BLUFF CONSERVANCY V. CITY OF SOLANA BEACH, CALIFORNIA. REPRESENTED BY PLF, LOCAL HOMEOWNERS CHALLENGED THE TOWN'S ADOPTION OF A LOCAL COASTAL PLAN THAT DEPRIVES THE OWNERS OF THE ABILITY TO PROTECT THEIR HOMES BY ERECTING SEAWALLS TO PREVENT EROSION. IN 2016, PLF LITIGATED A MOTION FOR JUDGMENT ON THE PLEADINGS. THE TRIAL COURT AGREED THAT TWO OF THE CITY'S REGULATIONS VIOLATED THE CALIFORNIA COASTAL ACT AND DEFERRED RULING ON OTHER ISSUES UNTIL PROPERTY OWNERS BROUGHT AN AS-APPLIED CHALLENGE. BECAUSE THIS CASE IS ONGOING, IT IS

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PREMATURE TO SEEK FEES.

BUILDING INDUSTRY ASS'N OF THE BAY AREA V. CITY OF OAKLAND, CALIFORNIA. REPRESENTING A TRADE ASSOCIATION OF DEVELOPERS, PLF IS CHALLENGING A CITY ORDINANCE THAT CONDITIONS BUILDING PERMITS ON INSTALLATION OF PUBLIC ART OR AN IN-LIEU FEE TIED TO THE COST OF THE OVERALL DEVELOPMENT. BECAUSE THE CITY'S GENERAL DESIRE FOR PUBLIC ART CANNOT CONSTITUTIONALLY BE BORNE ONLY BY THOSE WHO SEEK BUILDING PERMITS, WHEN SUCH DEVELOPMENT DOES NOT CREATE ANY NEED FOR PUBLIC ART, PLF FILED A COMPLAINT IN FEDERAL COURT ARGUING THAT THE FEE VIOLATES THE FIFTH AMENDMENT. IN 2016, TRIAL COURT LITIGATION PROCEEDED, INCLUDING DISCOVERY, UNTIL THE CASE WAS STAYED TO ALLOW THE CITY AN OPPORTUNITY TO REDRAFT ITS ORDINANCE. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

BURNS V. TAHOE REGIONAL PLANNING AGENCY. THE BURNS FAMILY PURCHASED A VACANT PARCEL IN SOUTH LAKE TAHOE, ON WHICH A HOUSE HAD STOOD FOR 30 YEARS BEFORE BEING DESTROYED BY FIRE. WHEN THEY SOUGHT TO BUILD A NEW HOUSE ON THE PROPERTY, THE TAHOE REGIONAL PLANNING AGENCY INSTRUCTED THE COUNTY TO DENY THEIR BUILDING PERMIT APPLICATION BECAUSE THE LOT WAS WITHIN A STREAM ENVIRONMENT ZONE. REPRESENTING THE PROPERTY OWNERS, PLF FILED A COMPLAINT IN FEDERAL COURT ARGUING THAT THE REFUSAL TO ALLOW THE NEW HOUSE WAS A TAKING THAT REQUIRES JUST COMPENSATION UNDER THE FIFTH AMENDMENT. THE CASE SETTLED, WITH THE BURNS PERMITTED TO BUILD THE NEW HOME, AND THE LAWSUIT WAS DISMISSED IN APRIL, 2016. PLF DID NOT SEEK OR RECOVER FEES.

CALIFORNIA BUILDING INDUSTRY ASS'N (CBIA) V. CITY OF SAN JOSE.

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REPRESENTING CBIA, PLF ARGUED IN THE CALIFORNIA SUPREME COURT THAT SAN JOSE'S INCLUSIONARY ZONING ORDINANCE VIOLATED THE FIFTH AMENDMENT'S PROHIBITION ON UNCOMPENSATED TAKINGS. THE COURT UPHELD THE ORDINANCE AS A VALID EXERCISE OF THE CITY'S POLICE POWER. PLF PETITIONED THE U.S. SUPREME COURT FOR A WRIT OF CERTIORARI, WHICH WAS DENIED IN JANUARY, 2016. AFFORDABLE HOUSING ADVOCACY GROUPS, DEFENDANT-INTERVENORS IN THE CASE, SUBSEQUENTLY SOUGHT AN AWARD OF ATTORNEYS' FEES FROM CBIA. BECAUSE SUCH AWARDS THREATEN PLAINTIFFS' ABILITY TO PURSUE PUBLIC INTEREST LITIGATION, PLF REPRESENTS CBIA IN OPPOSITION TO THE FEES. PLF ITSELF WAS NOT ELIGIBLE TO SEEK FEES AND IS NOT LIABLE TO PAY THEM.

CAPISTRANO SHORES, LLC V. CAL. COASTAL COMM'N. PLF REPRESENTED THE WILLS FAMILY, MOBILE HOME OWNERS WHO CHALLENGED A CALIFORNIA COASTAL COMMISSION PERMIT CONDITION THAT REQUIRED THEM TO WAIVE THE RIGHT TO BUILD A SEAWALL TO PROTECT THEIR HOME. THE CONDITION WAS PART OF AN ONGOING COMMISSION POLICY TO DISCOURAGE AND ELIMINATE DEVELOPMENT OF PRIVATE PROPERTY ALONG THE BEACH IN CALIFORNIA. PLF SUED BECAUSE THIS UNFAIR DEMAND VIOLATED BOTH THE COASTAL ACT AND THE CALIFORNIA AND U.S. CONSTITUTIONS. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

CEDAR POINT NURSERY V. GOULD. REPRESENTING A CALIFORNIA NURSERY, PLF FILED A COMPLAINT CHALLENGING A STATE REGULATION ISSUED BY THE AGRICULTURAL LABOR RELATIONS BOARD THAT ALLOWS UNION ORGANIZERS TO ACCESS AN EMPLOYER'S PREMISES FOR THE PURPOSE OF SOLICITING EMPLOYEES TO JOIN THE UNION. PLF ARGUES THAT THIS IS AN UNCONSTITUTIONAL TAKING AND FURTHER VIOLATES THE FOURTH AMENDMENT'S PROHIBITION ON UNREASONABLE SEIZURES. AFTER A LOSS IN THE TRIAL COURT, PLF APPEALED TO THE NINTH

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CIRCUIT, WHERE THE CASE IS PENDING. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

CHERK FAMILY TRUST V. COUNTY OF MARIN. THE CHERK FAMILY WANTED TO SUPPLEMENT THEIR MODEST RETIREMENT INCOME BY SPLITTING AND SELLING A RESIDENTIAL LOT THEY OWNED IN MARIN COUNTY, CALIFORNIA. THE COUNTY CONDITIONED THEIR PERMIT ON PAYMENT OF A \$39,960 "AFFORDABLE HOUSING" FEE. PLF REPRESENTS THE FAMILY IN A CHALLENGE TO THE FEE ORDINANCE AS AN UNCONSTITUTIONAL CONDITION THAT TAKES THEIR PROPERTY IN VIOLATION OF THE FIFTH AMENDMENT. THE CASE IS BEING LITIGATED IN THE TRIAL COURT. BECAUSE THIS CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

COMMON SENSE ALLIANCE V. WESTERN WASHINGTON GROWTH MANAGEMENT HEARINGS BOARD. PLF TOOK OVER THIS CASE, REPRESENTING WASHINGTON PROPERTY OWNERS, TO FILE A CROSS-APPEAL IN THE WASHINGTON SUPREME COURT ON THE ISSUE OF WHETHER A LEGISLATIVELY IMPOSED EXACTION, DISPROPORTIONATE TO THE PROJECT FOR WHICH A PERMIT IS SOUGHT, VIOLATES THE UNCONSTITUTIONAL CONDITIONS DOCTRINE OF NOLLAN V. CAL. COASTAL COMM'N, DOLAN V. CITY OF TIGARD, AND KOONTZ V. ST. JOHNS RIVER WATER MGMT. DIST. THE CASE FURTHER PRESENTED THE ISSUE OF WHETHER GOVERNMENT MAY RELY ON A GENERALIZED SCIENTIFIC STUDY TO FULFILL THE "ESSENTIAL NEXUS" AND "ROUGH PROPORTIONALITY" TESTS REQUIRED BY THOSE CASES. WHEN THE CROSS-PETITION WAS DENIED, PLF FILED A PETITION FOR A WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES.

GANSON V. CITY OF MARATHON, FLORIDA. THE BEYER FAMILY OWNS A 9-ACRE ISLAND OFF THE FLORIDA COAST THAT WAS RECLASSIFIED FROM A GENERAL

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ZONING DESIGNATION TO A BIRD ROOKERY THAT PERMITTED NO USE OF THE PROPERTY OTHER THAN CAMPING. INSTEAD OF OFFERING COMPENSATION AS REQUIRED BY THE FIFTH AMENDMENT, THE CITY OFFERED THE BEYERS ONLY TRANSFERABLE DEVELOPMENT CREDITS TOWARD POSSIBLE PURCHASE OF A LIMITED NUMBER OF DEVELOPMENT PERMITS IN OTHER LOCATIONS. PLF TOOK OVER THE CASE TO SEEK REVIEW OF THIS UNCONSTITUTIONAL TAKING BEFORE THE FLORIDA SUPREME COURT.

FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

GOODWIN V. WALTON COUNTY, FLORIDA. THE GOODWIN FAMILY OWNS LAND THAT INCLUDES A PRIVATE BEACH. THEY POSTED SIGNS INDICATING THAT IT WAS PRIVATELY OWNED. HOWEVER, THE COUNTY PASSED AN ORDINANCE OUTLAWING THE SIGNS AND DECLARING THAT THE PUBLIC HAD A RIGHT TO ACCESS THIS PRIVATE LAND. PLF REPRESENTS THE GOODWINS IN A FEDERAL LAWSUIT CLAIMING THAT THE ORDINANCE EFFECTIVELY TAKES THEIR PROPERTY WITHOUT COMPENSATION, IN VIOLATION OF THE FIFTH AMENDMENT. LITIGATION IS ONGOING IN THE DISTRICT COURT. BECAUSE THIS CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

JISSER V. CITY OF PALO ALTO, CALIFORNIA. THE CITY REFUSED TO ALLOW THE JISSER FAMILY TO CLOSE THEIR MOBILE HOME PARK UNLESS THEY PAID MILLIONS OF DOLLARS TO THE TENANTS AS "MITIGATION" FOR HAVING TO MOVE. REPRESENTING THE JISSERS, PLF FILED A LAWSUIT IN FEDERAL COURT CHALLENGING THIS CONDITION AS AN UNCONSTITUTIONAL INFRINGEMENT ON THEIR PROPERTY RIGHTS. THE FEDERAL COURT DISMISSED THE LAWSUIT IN 2016 ON THE GROUNDS THAT THE JISSERS MUST FIRST EXHAUST POTENTIAL STATE COURT REMEDIES AND PLF APPEALED TO THE NINTH CIRCUIT AND FILED APPELLATE BRIEFS. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

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KINDERACE, LLC V. CITY OF SAMMAMISH, WASHINGTON. PLF REPRESENTS PROPERTY OWNERS CHALLENGING A CRITICAL AREA BUFFERS ORDINANCE THAT PRECLUDES DEVELOPMENT OF AN ENTIRE PARCEL AS AN UNCONSTITUTIONAL REGULATORY TAKING. THE CASE PRESENTS THE IMPORTANT ISSUE OF HOW TO DETERMINE THE "RELEVANT PARCEL" IN A CONSTITUTIONAL TAKINGS INQUIRY. AFTER AN ADVERSE RULING IN THE LOWER COURTS, PLF PETITIONED THE WASHINGTON SUPREME COURT FOR REVIEW. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

KNICK V. SCOTT TOWNSHIP, PENNSYLVANIA. A CITY ORDINANCE PERMITS UNRESTRICTED PUBLIC ACCESS TO ANY PRIVATE PROPERTY THAT MIGHT CONTAIN GRAVES AND AUTHORIZES TOWN AGENTS TO SEARCH THE PROPERTY FOR GRAVES WITHOUT ANY PROBABLE CAUSE TO BELIEVE THAT GRAVES ARE ON THE LAND. PLF REPRESENTS ROSE MARY KNICK, A SINGLE WOMAN WHO LIVES ALONE ON HER PROPERTY WHICH IS ALLEGED TO CONTAIN OLD GRAVES OF MEMBERS OF A NATIVE AMERICAN TRIBE. PLF SUED TO INVALIDATE THE LAW AS AN UNCONSTITUTIONAL INFRINGEMENT OF PROPERTY OWNERS' RIGHT TO EXCLUDE MEMBERS OF THE PUBLIC FROM THEIR LAND, AND A VIOLATION OF THE FOURTH AMENDMENT PROTECTION AGAINST WARRANTLESS SEARCHES. BECAUSE THIS CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

LEVIN V. CITY AND COUNTY OF SAN FRANCISCO. PLF REPRESENTS RENTAL PROPERTY OWNERS WHO ARE REQUIRED BY A CITY ORDINANCE TO PAY UP TO HUNDREDS OF THOUSANDS OF DOLLARS TO THEIR TENANTS PRIOR TO EXERCISING THEIR RIGHT TO TAKE THEIR PROPERTY OFF THE MARKET. THE DISTRICT COURT STRUCK DOWN THE ORDINANCE AS VIOLATING THE FIFTH AMENDMENT'S TAKINGS CLAUSE AND THE CITY APPEALED. IN 2016, PLF SUCCESSFULLY DEFENDED THE

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TRIAL COURT VICTORY IN THE NINTH CIRCUIT COURT OF APPEALS. BECAUSE THIS CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

LYNCH V. CAL. COASTAL COMM'N. PLF REPRESENTS THE LYNCH FAMILY, WHICH SOUGHT A PERMIT FROM THE COMMISSION TO RECONSTRUCT A STORM-DAMAGED STAIRWAY FROM THEIR BLUFFTOP HOMES TO THE BEACH AND TO FIX A SEAWALL THAT PROTECTS THEIR HOME FROM EROSION. THE COMMISSION CONDITIONED THE PERMIT ON AN EXPIRATION DATE OF 20 YEARS, REQUIRING THE PROPERTY OWNERS TO REAPPLY FOR NEW PERMITS TO CONTINUE THE MAINTENANCE OF THEIR STAIRWAY AND SEAWALL. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

MURR V. STATE OF WISCONSIN. THE MURR SIBLINGS INHERITED TWO LAKEFRONT PARCELS BY THE ST. CROIX RIVER IN WISCONSIN. THEY SOUGHT TO SELL ONE PARCEL TO PAY FOR REPAIRS TO A CABIN ON THE OTHER PARCEL. THE GOVERNMENT FORBADE THE SALE OR ANY PRODUCTIVE USE OF THE VACANT PARCEL AND, TO AVOID LIABILITY FOR AN UNCONSTITUTIONAL TAKING, TREATED BOTH LOTS AS A SINGLE UNIFIED PARCEL. PLF REPRESENTED THE MURR FAMILY BEFORE THE U.S. SUPREME COURT, ARGUING THAT THE GOVERNMENT CANNOT TAKE PROPERTY WITHOUT COMPENSATION SIMPLY BECAUSE THE PROPERTY OWNERS ALSO HAPPEN TO OWN ADJACENT PROPERTY. ALL BRIEFING ON THE MERITS WAS COMPLETED DURING 2016. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

NATIONAL FEDERATION OF INDEPENDENT BUSINESS V. DOUGHERTY. ON BEHALF OF A COALITION OF SMALL BUSINESS OWNERS, PLF SUED TO CHALLENGE THE SO-CALLED "FAIRFAX MEMO," DISTRIBUTED BY THE OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION TO ALTER FEDERAL LAW GOVERNING WORKPLACE SAFETY

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INSPECTIONS TO ALLOW UNION ORGANIZERS TO ACCOMPANY SAFETY INSPECTORS ONTO PRIVATE PREMISES. REPRESENTING NFIB MEMBERS, INCLUDING TWO TEXAS JANITORIAL COMPANIES, PLF ARGUES THAT THIS RULE VIOLATES THE AGENCY'S OWN REGULATIONS THAT REQUIRE UNION REPRESENTATIVES TO CONTRIBUTE IN A RELEVANT AND MEANINGFUL WAY TO THE INSPECTION'S PURPOSE. THIS RULE CHANGE VIOLATES PROPERTY RIGHTS AS WELL AS PRIVACY RIGHTS. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

NIES V. TOWN OF EMERALD ISLE, NORTH CAROLINA. PLF REPRESENTS A FAMILY CHALLENGING A NORTH CAROLINA STATUTE AND TOWN ORDINANCES THAT REDEFINE AN ENTIRE COASTLINE OF PRIVATELY OWNED DRY BEACH PARCELS AS A "PUBLIC TRUST" AREA OPEN FOR PUBLIC DRIVING AND ACCESS AS AN UNCONSTITUTIONAL TAKING. ALL PROPERTY OWNERS HAVE A CONSTITUTIONAL RIGHT TO PROTECT THEIR PROPERTY FROM PUBLIC ACCESS AND TO MAINTAIN THEIR RIGHT OF PRIVACY IN THEIR HOMES. IN 2016, PLF REPRESENTED THE NIES FAMILY IN THE NORTH CAROLINA SUPREME COURT. AFTER BRIEFING WAS COMPLETED, THE COURT DISMISSED THE CASE WITH A ONE-LINE ORDER AND DID NOT REACH THE MERITS. PLF THEN PREPARED TO PETITION FOR A WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. PLF DID NOT SEEK OR RECOVER FEES.

PRESERVE RESPONSIBLE SHORELINE MANAGEMENT V. CITY OF BAINBRIDGE ISLAND, WASHINGTON. PLF TOOK OVER REPRESENTATION OF A COALITION OF BAINBRIDGE ISLAND HOMEOWNERS TO CHALLENGE THE CITY'S SHORELINE REGULATIONS AS A VIOLATION OF MULTIPLE STATUTORY AND CONSTITUTIONAL PROVISIONS. BECAUSE THE CASE PRESENTS MANY OF THE ISSUES TO BE HEARD IN OLYMPIC STEWARDSHIP FOUNDATION V. DEPARTMENT OF ECOLOGY IN THE WASHINGTON COURT OF APPEALS, PLF SOUGHT AND RECEIVED A STAY OF THE LITIGATION. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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ST. JOHNS RIVER MANAGEMENT DISTRICT, FLORIDA V. KOONTZ. KOONTZ SUED THE DISTRICT BECAUSE ITS OFF-SITE MITIGATION CONDITIONS TO A PERMIT VIOLATED THE FIFTH AMENDMENT'S TAKING CLAUSE. PLF ATTORNEYS REPRESENTED KOONTZ BEFORE THE UNITED STATES SUPREME COURT AND WON AN IMPORTANT RULING THAT THE DOCTRINES ESTABLISHED IN NOLLAN V. CAL. COASTAL COMM'N AND DOLAN V. TIGARD APPLY TO PERMITS CONDITIONED ON DEDICATIONS OF FEES AS WELL AS INTERESTS IN REAL PROPERTY. PLF SETTLED WITH THE DISTRICT TO RECOVER \$800,000 IN FEES, RECEIVING \$154,536.30 IN 2016 WITH THE REMAINDER EXPECTED IN OCTOBER, 2017.

TRAUTWEIN V. CITY OF HIGHLAND, CALIFORNIA. PLF REPRESENTS KARL TRAUTWEIN, WHO OWNS RENTAL PROPERTY IN THE CITY OF HIGHLAND. THE CITY REQUIRES THAT OWNERS OF RENTAL PROPERTY REGISTER THE PROPERTY EVERY TWO YEARS AND THE REGISTRATION PROCESS REQUIRES THE CITY TO CONDUCT A WARRANTLESS INSPECTION OF THE PROPERTY. PLF SUED TO INVALIDATE THE WARRANTLESS ADMINISTRATIVE INSPECTIONS AS AN UNCONSTITUTIONAL CONDITION ON PROPERTY RIGHTS AND A VIOLATION OF THE FOURTH AMENDMENT RIGHTS OF TENANTS TO BE FREE OF UNREASONABLE SEARCHES. TRIAL COURT LITIGATION IS ONGOING. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

ENVIRONMENTAL LAW: PLF FIGHTS FOR A COMMON SENSE, SCIENCE-BASED, BALANCED APPROACH TO ENVIRONMENTAL REGULATION. PLF CHALLENGES GOVERNMENT HUBRIS IN THE ENFORCEMENT OF STATE ENVIRONMENTAL REGULATIONS AND FEDERAL LAWS SUCH AS THE ENDANGERED SPECIES ACT, CLEAN WATER ACT, AND CLEAN AIR ACT TO PROTECT PRIVATE PROPERTY RIGHTS AND REDUCE THE EVER-EXPANDING POWER OF GOVERNMENT.

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## FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

BAY AREA CITIZENS V. ASSOCIATION OF BAY AREA GOVERNMENTS. REPRESENTING A CITIZENS GROUP IN CALIFORNIA'S SAN FRANCISCO BAY AREA, PLF CHALLENGED A REGIONAL GOVERNMENT CONSORTIUM'S "PLAN BAY AREA" AS VIOLATING THE CALIFORNIA ENVIRONMENTAL QUALITY ACT. IN 2016, THE CALIFORNIA COURT OF APPEAL ISSUED AN ADVERSE DECISION AND PLF DID NOT FILE A PETITION FOR REVIEW. PLF DID NOT SEEK OR RECOVER FEES.

BUILDING INDUS. ASS'N FOR THE BAY AREA V. U.S. DEPT. OF COMMERCE. PROPERTY OWNERS AND DEVELOPERS SUED TO CHALLENGE THE GOVERNMENT'S CRITICAL HABITAT DESIGNATION FOR THE GREEN STURGEON ON THE GROUNDS THAT LANDOWNERS AND OTHER AFFECTED PARTIES HAVE A RIGHT TO CHALLENGE THE GOVERNMENT'S DECISION NOT TO EXCLUDE AREAS FROM THE DESIGNATION UNDER THE ENDANGERED SPECIES ACT. CRITICAL HABITAT DESIGNATIONS SEVERELY RESTRICT PROPERTY OWNERS' ABILITY TO USE THEIR LAND. IN 2016, THE NINTH CIRCUIT RULED AGAINST THE PROPERTY OWNERS AND PLF FILED A PETITION FOR A WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES.

CALIFORNIA CATTLEMEN'S ASS'N V. CALIFORNIA FISH AND GAME COMM'N. PLF REPRESENTS RANCHERS AND FARMERS IN A CHALLENGE TO A STATE ENDANGERED SPECIES LISTING FOR THE GRAY WOLF. THE LISTING HAMSTRINGS LANDOWNERS' EFFORTS TO SAFEGUARD THEIR LIVESTOCK AND THEIR LIVELIHOODS AGAINST THE PREDATORY WOLVES. THE CALIFORNIA LISTING VIOLATES STATE AND FEDERAL LAW BY CONSIDERING ONLY THE NUMBER OF WOLVES WITHIN CALIFORNIA RATHER THAN THE SPECIES' OVERALL NUMBERS THROUGHOUT ITS RANGE IN MUCH OF THE WEST AND NORTHERN MIDWEST. IN 2016, PLF GATHERED EVIDENCE FROM THE

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ADMINISTRATIVE RECORD IN PREPARATION TO FILING A LAWSUIT IN 2017.

BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

CALIFORNIA CATTLEMEN'S ASS'N V. CALIFORNIA DEPT. OF FISH AND WILDLIFE.

REPRESENTING THE CATTLEMEN'S ASSOCIATION, PLF FILED A PETITION FOR WRIT

OF MANDAMUS TO HAVE DECLARED UNLAWFUL THE DEPARTMENT'S FAILURE TO

CONDUCT 5-YEAR STATUS REVIEWS OF 233 SPECIES LISTED AS "ENDANGERED" OR

"THREATENED" UNDER THE CALIFORNIA ENDANGERED SPECIES ACT. BY ABDICATING

THESE MANDATORY REVIEWS, THE STATE UNLAWFULLY FAILED TO DETERMINE WHICH

SPECIES COULD BE DOWNLISTED, THUS RESTORING GREATER USE OF PROPERTY TO

THE LANDOWNERS. TRIAL LEVEL LITIGATION IS ONGOING. BECAUSE THIS CASE IS

PENDING, IT IS PREMATURE TO SEEK FEES.

CALIFORNIA SEA URCHIN COMM'N V. JACOBSON. A FEDERAL STATUTE REQUIRES

THE U.S. FISH AND WILDLIFE SERVICE TO EXEMPT LAWFUL FISHING ACTIVITIES

FROM THE BROAD PROHIBITIONS AGAINST THE INCIDENTAL TAKING OF SEA

OTTERS. WHEN THE SERVICE IGNORED THIS CONGRESSIONAL BALANCING OF

INTERESTS, PLF SUED ON BEHALF OF SEA URCHIN AND ABALONE DIVERS, LOBSTER

TRAPPERS, AND OTHER FISHERMEN WHOSE LIVELIHOODS ARE THREATENED BY

SERVICE'S UNILATERAL TERMINATION OF PROTECTION FOR LAWFUL FISHING

ACTIVITIES. THE DISTRICT COURT HEARD CROSS-MOTIONS ON SUMMARY JUDGMENT

IN 2016. BECAUSE THIS CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

CASCADIA WILDLANDS V. OREGON DEPT. OF FISH AND WILDLIFE. PLF INTERVENED

ON BEHALF OF THE OREGON CATTLEMEN'S ASSOCIATION AND THE OREGON FARM

BUREAU FEDERATION IN DEFENSE OF THE STATE'S DELISTING OF THE GRAY WOLF

UNDER THE OREGON ENDANGERED SPECIES LAW. THE LEGISLATURE RATIFIED THE

DELISTING, AND THE DEFENDANTS AND INTERVENORS FILED A SUGGESTION OF

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MOOTNESS, AFTER WHICH THE TRIAL COURT DISMISSED THE LAWSUIT. THE APPELLATE COURT GRANTED THE PLAINTIFFS' PERMISSION TO REINSTATE THEIR APPEAL AND LITIGATION CONTINUES. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

DALTON TRUCKING, INC. V. U.S. ENVIRONMENTAL PROTECTION AGENCY. PLF UNSUCCESSFULLY CHALLENGED EPA'S CALIFORNIA WAIVER STANDARDS UNDER THE CLEAN AIR ACT. IN 2016, PLF FILED A MOTION TO TAX THE GOVERNMENT'S BILL OF COSTS. PLF DID NOT SEEK OR RECOVER FEES.

DEFENDERS OF WILDLIFE V. JEWELL. ENVIRONMENTALISTS CHALLENGED THE FISH & WILDLIFE SERVICE'S DECISION NOT TO LIST THE WOLVERINE AS AN ENDANGERED SPECIES. PLF SUCCESSFULLY MOVED TO INTERVENE ON BEHALF OF FARMERS AND SNOWMOBILE ENTHUSIASTS AND SOUGHT A JUDGMENT THAT THE DECISION WAS VALID. AFTER THE MONTANA DISTRICT COURT INVALIDATED THE EXCLUSION OF THE WOLVERINE AND REMANDED TO THE AGENCY FOR RECONSIDERATION, PLF APPEALED TO THE NINTH CIRCUIT. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

DUARTE NURSERY V. U.S. ARMY CORPS OF ENGINEERS. PLF REPRESENTS JOHN DUARTE AND DUARTE NURSERY, WHICH ALLEGEDLY VIOLATED THE CLEAN WATER ACT WHEN HE PLOWED A DRY FIELD THAT THE GOVERNMENT INSISTS SHOULD BE CONSIDERED A WETLAND, EVEN THOUGH THE ACT EXEMPTS NORMAL FARMING PRACTICES. HE SUED ON THE GROUNDS THAT THE GOVERNMENT VIOLATED HIS PROPERTY RIGHTS AND DUE PROCESS RIGHTS AND THE GOVERNMENT RETALIATED BY FILING A COUNTERCLAIM AGAINST HIM. PLF ARGUES THAT THIS COUNTERCLAIM WAS RETALIATORY AND VIOLATES DUARTE'S FIRST AMENDMENT RIGHT TO PETITION HIS GOVERNMENT. LITIGATION CONTINUED THROUGHOUT 2016. BECAUSE THE CASE

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IS PENDING, IT IS PREMATURE TO SEEK FEES.

FOSTER V. VILSACK. REPRESENTING THE FOSTER FAMILY, PLF FILED A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT TO CHALLENGE THE U.S. DEPARTMENT OF AGRICULTURE'S ILLEGAL DETERMINATION THAT 0.8 ACRE OF THEIR SOUTH DAKOTA FARM WAS A FEDERALLY PROTECTED WETLAND THAT THEY COULD NO LONGER FARM. THE CASE RAISED THE IMPORTANT ISSUE OF WHETHER JUDGES SHOULD INTERPRET FEDERAL LAW OR WHETHER JUNIOR BUREAUCRATS COULD ISSUE BINDING INTERPRETATIONS. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

FRIENDS OF TAHOE FOREST ACCESS V. U.S. DEPT. OF AGRICULTURE. PLF REPRESENTED INDIVIDUALS AND ORGANIZATIONS THAT ENJOY DRIVING RECREATIONAL VEHICLES IN THE TAHOE NATIONAL FOREST IN A CHALLENGE TO THE FOREST SERVICE'S IMPLEMENTATION OF THE 2005 TRAVEL MANAGEMENT RULE IN THE FOREST. THE IMPLEMENTATION PLAN CLOSED OFF OVER 800 MILES OF PREVIOUSLY USED TRAILS AND ROADS AND FAILED TO COMPLY WITH THE NATIONAL ENVIRONMENTAL POLICY ACT. IN 2016, PLF ARGUED THE CASE BEFORE THE NINTH CIRCUIT COURT OF APPEALS, WHICH UPHELD THE FOREST SERVICE'S ACTION. PLF DID NOT SEEK OR RECOVER FEES.

GRANAT V. U.S. DEPT. OF AGRICULTURE. REPRESENTING INDIVIDUALS, OUTDOOR-RECREATION ORGANIZATIONS, AND TWO COUNTIES, PLF SUED THE FEDERAL GOVERNMENT TO INVALIDATE A FOREST SERVICE ORDER THAT PROHIBITS MOTORIZED VEHICLES ON THOUSANDS OF PREVIOUSLY ACCESSIBLE TRAILS IN THE PLUMAS NATIONAL FOREST WITHOUT FULFILLING THE PROCEDURAL REQUIREMENTS OF BOTH THE NATIONAL ENVIRONMENTAL PROCEDURE ACT AND THE FOREST SERVICE'S OWN TRAVEL MANAGEMENT RULE. HAD THE FOREST SERVICE FOLLOWED

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THE LAW, IT WOULD HAVE COORDINATED WITH ALL INTERESTED PARTIES BEFORE DETERMINING HOW BEST TO BALANCE THE ENVIRONMENTAL NEEDS OF THE FOREST WITH THE NEEDS OF DISABLED AND OTHER PEOPLE TO ACCESS THESE PUBLIC LANDS WITH MOTORIZED TRANSPORT. THE TRIAL COURT UPHELD THE ORDER AND THE CASE IS NOW ON APPEAL. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

HAWKES CO. V. U.S. ARMY CORPS OF ENGINEERS. PLF REPRESENTED THE HAWKES COMPANY, A FAMILY-OWNED BUSINESS THAT HARVESTS PEAT MOSS IN MINNESOTA, IN THE U.S. SUPREME COURT TO CHALLENGE THE CORPS' DETERMINATION THAT THE HAWKES PROPERTY WAS A REGULATED WETLAND DESPITE THE NEAREST NAVIGABLE WATER BEING 90 MILES AWAY. IN 2016, THE SUPREME COURT RULED IN FAVOR OF HAWKES, HOLDING THAT LANDOWNERS ARE EMPOWERED WITH THE RIGHT TO CHALLENGE WETLAND "JURISDICTIONAL DETERMINATIONS" IN A COURT OF LAW. PLF DID NOT SEEK OR RECOVER FEES.

IN RE PETITION TO DELIST THE STEPHENS' KANGAROO RAT. PLF SUCCESSFULLY PETITIONED THE UNITED STATES FISH AND WILDLIFE SERVICE TO DELIST THE STEPHENS' KANGAROO RAT UNDER THE ENDANGERED SPECIES ACT BECAUSE MAINTAINING A SPECIES ON THE "ENDANGERED" LIST PLACES ENORMOUS RESTRICTIONS ON PROPERTY OWNERS WHO OWN LAND DESIGNATED AS HABITAT AND SUCH RESTRICTIONS ARE UNWARRANTED IF THE SPECIES IS NO LONGER ENDANGERED. PLF ORIGINALLY SOUGHT FEES, BUT THEN WITHDREW ITS MOTION AND DID NOT RECOVER FEES IN THE CASE.

JOHNSON V. ENVIRONMENTAL PROTECTION AGENCY. PLF REPRESENTS ANDY JOHNSON, A WYOMING FARMER WHO CREATED A STOCK POND ON HIS LAND TO WATER HIS LIVESTOCK. THE CLEAN WATER ACT EXPRESSLY PERMITS THE CREATION OF

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SUCH STOCK PONDS, YET THE ENVIRONMENTAL PROTECTION AGENCY ISSUED A COMPLIANCE ORDER DEMANDING THAT JOHNSON FILL IN THE POND AND MAKE OTHER REMEDIATION TO THE LAND TO RESTORE IT TO ITS PRIOR CONDITION. IN 2016, THE CASE WAS RESOLVED BY A CONSENT DECREE. PLF DID NOT SEEK OR RECOVER FEES.

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KENT RECYCLING SERVICES. V. U.S. ARMY CORPS OF ENGINEERS. LITIGATING THE ISSUE OF HOW THE FEDERAL GOVERNMENT MAY DEFINE JURISDICTIONAL WETLANDS, PLF FILED A PETITION FOR A WRIT OF CERTIORARI ON BEHALF OF KENT RECYCLING IN 2014, WHICH WAS DENIED IN 2015. PLF SOUGHT REHEARING IN LIGHT OF THE EIGHTH CIRCUIT DECISION IN U.S. ARMY CORPS OF ENGINEERS V. HAWKES, WHICH WAS GRANTED. IN 2016, AFTER A RULING IN FAVOR OF THE PROPERTY OWNER IN HAWKES, THE SUPREME COURT GRANTED THE KENT MOTION FOR REHEARING, GRANTED THE PETITION, AND REMANDED FOR RECONSIDERATION IN LIGHT OF HAWKES. PLF DID NOT SEEK OR RECOVER FEES.

MARKLE INTERESTS, LLC V. U.S. FISH AND WILDLIFE SERVICE. PLF FILED A LAWSUIT ON BEHALF OF MARKLE INTERESTS AND OTHER BUSINESSES CHALLENGING A CRITICAL HABITAT DESIGNATION FOR THE DUSKY GOPHER FROG THAT INCLUDED LAND WHERE THE FROG DID NOT LIVE AND COULD NOT LIVE WITHOUT SUBSTANTIAL MODIFICATIONS TO THE LAND THAT THE SERVICE HAS NO POWER TO DEMAND. THE FIFTH CIRCUIT UPHELD THE DESIGNATION, VASTLY EXPANDING THE AREA THAT MAY BE DESIGNATED AS CRITICAL HABITAT AND REDUCING THE ABILITY OF PROPERTY OWNERS TO MAKE PRODUCTIVE USE OF THEIR LAND. IN 2016, PLF FILED A PETITION FOR REHEARING EN BANC. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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MORNING STAR PACKING CO. V. CALIFORNIA AIR RESOURCES BOARD. PLF REPRESENTS A COALITION OF CALIFORNIA CITIZENS AND TRADE ASSOCIATIONS CHALLENGING THE AIR RESOURCES BOARD'S CAP-AND-TRADE EMISSIONS AUCTIONS ON THE GROUNDS THAT SUCH AUCTIONS ARE ILLEGAL TAXES UNDER THE STATE CONSTITUTION. THE TAX IS PART OF A RATIONING SCHEME THAT LIMITS CALIFORNIANS' USE OF GASOLINE, DIESEL, COAL, AND NATURAL GAS. THE AUCTION PROCEEDS ARE SPENT ON SPECIAL PROJECTS LIKE HIGH-SPEED RAIL. IN 2016, PLF SUBMITTED BRIEFS TO THE CALIFORNIA COURT OF APPEAL. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

NEW MEXICO CATTLE GROWERS' ASS'N V. JEWELL. PLF FILED A LAWSUIT ON BEHALF OF NEW MEXICO LANDOWNERS TO COMPEL THE U.S. FISH & WILDLIFE TO ISSUE 12-MONTH FINDINGS TO DETERMINE WHETHER TO DOWNLIST OR DELIST FIVE SPECIES CURRENTLY DESIGNATED AS ENDANGERED. THE PARTIES STIPULATED TO A SETTLEMENT WHEREBY THE GOVERNMENT WILL ISSUE THE 12-MONTH FINDINGS REQUIRED BY THE ENDANGERED SPECIES ACT ON OR BEFORE DECEMBER 30, 2016. THE SETTLEMENT ALSO PROVIDED THAT PLF RECOVER COSTS AND FEES TOTALING \$4,457.69.

NEW MEXICO FARM AND LIVESTOCK BUREAU V. JEWELL. PLF CHALLENGED A CRITICAL HABITAT DESIGNATION FOR JAGUAR IN NEW MEXICO ON BEHALF OF PROPERTY OWNERS, FARMERS, AND RANCHERS WHOSE PROPERTY WAS ADVERSELY AFFECTED BY THE DESIGNATION. THE DESIGNATION DID NOT COMPLY WITH GOVERNING STATUTES BECAUSE THERE WAS NO EVIDENCE THAT THE JAGUAR LIVED IN THE DESIGNATED AREAS AT THE TIME OF THE LISTING. IN 2016, PLF LITIGATED A MOTION FOR SUMMARY JUDGMENT IN THE DISTRICT COURT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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PEOPLE FOR THE ETHICAL TREATMENT OF PROPERTY OWNERS V. U.S. FISH AND WILDLIFE SERVICE. BURDENSOME FEDERAL REGULATIONS PREVENT SOUTHEASTERN UTAHANS FROM BUILDING HOMES, STARTING BUSINESSES, OR OTHERWISE USING THEIR PROPERTY IN ORDER TO PROTECT THE UTAH PRAIRIE DOG. BECAUSE THE PRAIRIE DOG LIVES ONLY IN UTAH AND HAS NO COMMERCIAL VALUE, PLF REPRESENTS PROPERTY OWNERS IN A CHALLENGE TO THE REGULATIONS, ARGUING THAT THEY VIOLATE THE CONSTITUTION'S COMMERCE CLAUSE. THE DISTRICT COURT RULED THE REGULATIONS UNCONSTITUTIONAL AND THE GOVERNMENT APPEALED. BRIEFING CONTINUED IN THE TENTH CIRCUIT COURT OF APPEALS IN 2016. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

SACKETT V. ENVIRONMENTAL PROTECTION AGENCY. AFTER WINNING THE RIGHT FOR THE SACKETTS TO GO TO COURT TO CHALLENGE THE EPA'S ASSERTION OF JURISDICTION OVER ALLEGED WETLANDS ON THEIR PROPERTY IN THE U.S. SUPREME COURT, PLF CONTINUED IN 2016 TO REPRESENT THE SACKETTS ON REMAND. PLF FILED A MOTION FOR SUMMARY JUDGMENT SEEKING A RULING THAT THE SACKETT'S PROPERTY DOES NOT CONTAIN WETLANDS SUBJECT TO REGULATION UNDER THE CLEAN WATER ACT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

SAVE CRYSTAL RIVER, INC. V. U.S. FISH AND WILDLIFE SERVICE. REPRESENTING A COALITION OF CRYSTAL RIVER, FLORIDA, RESIDENTS, PLF PETITIONED THE U.S. FISH AND WILDLIFE SERVICE TO COMPLY WITH ITS OWN FINDINGS AND DOWNLIST THE WEST INDIAN MANATEE FROM AN ENDANGERED TO THREATENED SPECIES. IN 2016, THE GOVERNMENT PROPOSED A TIMETABLE TO ISSUE A RULE TO RECLASSIFY THE MANATEE. IT FAILED TO DO SO, AND PLF PREPARED A NEW 60-DAY NOTICE THAT IT WOULD SUE TO ENFORCE THE LAW. THIS

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LITIGATION BENEFITS THE GENERAL PUBLIC BY EASING RESTRICTIONS ON THE WATERS THEY SEEK TO USE THAT ARE SHARED WITH THE MANATEE AND BY ENSURING THAT GOVERNMENT AGENCIES COMPLY WITH THEIR OWN FINDINGS AND THEIR STATUTORY OBLIGATIONS. PLF DID NOT SEEK OR RECOVER FEES.

TIN CUP, LLC V. U.S. ARMY CORPS. OF ENGINEERS. REPRESENTING TIN CUP, A FAMILY-OWNED PIPE FABRICATION BUSINESS, PLF FILED A LAWSUIT CHALLENGING THE "ALASKA SUPPLEMENT" TO THE CORPS OF ENGINEERS' 1987 WETLANDS DELINEATION MANUAL, ARGUING THAT IT FAILS TO PROVIDE A LEGALLY ADEQUATE STANDARD FOR DETERMINING THE PRESENCE OF WETLANDS UNDER THE CLEAN WATER ACT. PLF ARGUES THAT THE CORPS IMPROPERLY ASSERTED JURISDICTION OVER 200 ACRES OF PERMAFROST ON TIN CUP'S PROPERTY BASED ON AGENCY-PROMULGATED REGIONAL "SUPPLEMENTS" THAT PURPORT TO EXPAND THE CORPS' JURISDICTION OVER VAST SWATHS OF ALASKA. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

UNIVERSAL WELDING, INC. V. U.S. ARMY CORPS OF ENGINEERS. PLF REPRESENTS A STEEL AND PIPE FABRICATION BUSINESS IN A CHALLENGE TO CLEAN WATER ACT JURISDICTION OVER ISOLATED WETLANDS IN FAIRBANKS, ALASKA. UNIVERSAL WELDING'S PARCEL DOES NOT ADJOIN ANY NAVIGABLE WATER, ONLY OTHER WETLANDS. THE CORPS' REGULATIONS EXCLUDE WETLANDS-ADJACENT-TO-WETLANDS FROM THE AGENCY'S JURISDICTION. THE DISTRICT COURT UPHELD THE CORPS' ASSERTION OF JURISDICTION AND PLF APPEALED. IN 2016, THE CASE WAS BRIEFED IN THE NINTH CIRCUIT COURT OF APPEALS. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

UPTON V. BUREAU OF RECLAMATION. PLF SUBMITTED A 60-DAY NOTICE ALERTING THE BUREAU THAT IT INTENDS TO CHALLENGE THE BUREAU'S FAILURE TO CONSULT

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WITH THE FISH & WILDLIFE SERVICE ON THE IMPACT OF WATER CUTBACKS ON  
ENDANGERED SPECIES THAT RELY ON IRRIGATED FARMLAND IN THE CENTRAL  
VALLEY OF CALIFORNIA. PLF DID NOT SEEK OR RECOVER FEES.

WASHINGTON CATTLEMEN'S ASS'N V. ENVIRONMENTAL PROTECTION AGENCY. THE  
EPA ISSUED AN "INTERNAL GUIDANCE" DOCUMENT REDEFINING JURISDICTIONAL  
WATERS UNDER THE CLEAN WATER ACT IN VIOLATION OF ADMINISTRATIVE  
PROCEDURE ACT RULE-MAKING PROCEDURES. REPRESENTING A CATTLEMEN'S  
ASSOCIATION WHOSE MEMBERS ARE ADVERSELY AFFECTED BY THE OVERLY  
EXPANSIVE REACH OF THE EPA'S "WOTUS RULE," PLF SUED TO OVERTURN IT.  
THESE CASES ARE CONSOLIDATED AND PLF, ON BEHALF OF CLIENTS IN THIS AND  
OTHER CASES, FILED AMICUS BRIEFS IN THOSE CASES WHERE PLF DOES NOT  
DIRECTLY REPRESENT THE LEAD PLAINTIFFS. BECAUSE THESE CASES ARE  
ONGOING, IT IS PREMATURE TO SEEK FEES.

WILDEARTH GUARDIANS V. DEPARTMENT OF JUSTICE. PLF INTERVENED IN THIS  
LAWSUIT ON BEHALF OF THE NEW MEXICO CATTLE GROWERS' ASSOCIATION AND  
OTHER AGRICULTURAL ORGANIZATIONS TO OPPOSE CERTAIN ENVIRONMENTALIST  
GROUPS WHO ARE SUING TO RADICALLY EXPAND THE CRIMINAL LIABILITY  
PROVISIONS OF THE ENDANGERED SPECIES ACT. THE PROPERTY OWNERS ARGUE  
THAT THE LAWSUIT IS A STARK EXAMPLE OF OVERCRIMINALIZATION - PEOPLE  
WOULD ACTUALLY GO TO JAIL IF THEY ACCIDENTALLY KILLED AN UNKNOWN,  
ENDANGERED INSECT WHILE DRIVING DOWN THE HIGHWAY. BECAUSE THIS CASE IS  
PENDING, IT IS PREMATURE TO SEEK FEES.

ECONOMIC LIBERTY: PLF BELIEVES IT IS THE RIGHT OF EVERY PERSON TO EARN  
AN HONEST LIVING AND COMPETE FREELY WITHOUT UNREASONABLE GOVERNMENT  
INTERFERENCE. THE ECONOMIC LIBERTY PROJECT IS DEDICATED TO CHALLENGING

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IRRATIONAL AND ANTI-COMPETITIVE OCCUPATIONAL LICENSING LAWS WHICH EXIST  
NOT TO PROTECT THE PUBLIC, BUT SERVE ONLY TO PROTECT DISCRETE INTEREST  
GROUPS FROM COMPETITION.

FONTENOT V. ATTORNEY GENERAL OF OKLAHOMA. PLF REPRESENTS PEGGY  
FONTENOT, A NATIVE AMERICAN ARTIST WHO SELLS HER HAND-MADE JEWELRY AND  
ART AT ART SHOWS THROUGHOUT THE COUNTRY. AT THE BEHEST OF POLITICALLY  
POWERFUL TRIBES, OKLAHOMA PASSED A LAW THAT PERMITS ONLY MEMBERS OF  
FEDERALLY RECOGNIZED TRIBES TO DESCRIBE THEMSELVES OR THEIR ART AS  
NATIVE AMERICAN. BECAUSE FONTENOT IS A MEMBER OF A VIRGINIA  
STATE-RECOGNIZED TRIBE, SHE MAY NOT MARKET HER ART AS "INDIAN MADE."  
PLF FILED A LAWSUIT ON THE GROUNDS THAT THIS LAW VIOLATES THE FIRST AND  
FOURTEENTH AMENDMENTS. THE CASE IS PENDING IN THE TRIAL COURT. BECAUSE  
LITIGATION IS ONGOING, IT IS PREMATURE TO SEEK FEES.

FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

TWIST ARCHITECTURE V. OREGON BD. OF ARCHITECT EXAMINERS. PLF REPRESENTS  
DAVID HANSEN, A PARTNER IN TWIST ARCHITECTURE, WHO IS NOT A LICENSED  
ARCHITECT. HE MAKES HIS LIVING BY MAKING "MARKETING DRAWINGS" - IMAGES  
TO HELP A DEVELOPMENT COMPANY ATTRACT RETAILERS TO DEVELOPMENTS BY  
IMAGINING DIFFERENT POSSIBILITIES FOR THE PROJECT. THE DRAWINGS DO NOT  
INCLUDE SPECIFIC PLANS AND CANNOT BE USED FOR CONSTRUCTION PURPOSES.  
THE OREGON BOARD OF ARCHITECT EXAMINERS FINED HANSEN AND HIS PARTNER  
\$10,000 EACH FOR PURPORTEDLY PRACTICING ARCHITECTURE WITHOUT A LICENSE.  
PLF ARGUED TO THE OREGON SUPREME COURT THAT THIS VIOLATES THEIR  
CONSTITUTIONAL RIGHT TO EARN A LIVING BY RESTRICTING THEIR ACTIVITIES  
WITHOUT ANY RATIONAL RELATIONSHIP TO PROTECTING PUBLIC HEALTH AND

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SAFETY. BECAUSE THIS CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

VOGT V. ALBERT. REPRESENTING ARTY VOGT, WHO OWNS A MOVING BUSINESS IN WEST VIRGINIA, PLF CHALLENGED THE CONSTITUTIONALITY OF A STATE LAW THAT REQUIRES A "CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY" PRIOR TO ALLOWING ANY MOVING BUSINESS TO COMPETE WITHIN THE TERRITORY OF EXISTING BUSINESSES. THESE LAWS ATTACK FREE COMPETITION THAT BENEFITS CONSUMERS. IN 2016, AFTER COMMENCING TRIAL COURT LITIGATION, THE STATE LEGISLATURE REPEALED THE LAW. PLF DID NOT SEEK OR RECOVER FEES.

WILSON-PERLMAN V. MACKAY. PLF REPRESENTS THE OWNERS OF RENO TAHOE LIMOUSINE, WHICH WANTED TO EXPAND ITS FLEET, BUT WAS PREVENTED FROM DOING SO DUE TO COMPETITORS' PROTESTS LODGED UNDER NEVADA'S COMPETITOR'S VETO LAW. PLF ARGUED THAT THE LAW VIOLATED THE BUSINESS OWNERS' CONSTITUTIONAL RIGHT TO EARN A LIVING. THE DISTRICT COURT DISMISSED THE CASE AND THE CLIENTS ELECTED NOT TO APPEAL. PLF DID NOT SEEK OR RECOVER FEES.

YOUNG V. RICKETTS. ON BEHALF OF LESLIE YOUNG, AN ADVERTISING BROKER AND CALIFORNIA-LICENSED REAL ESTATE BROKER WHO HELPED SELL-BY-OWNER HOMEOWNERS MARKET THEIR PROPERTIES ON A WEBSITE, PLF FILED A LAWSUIT CHALLENGING THE CONSTITUTIONALITY OF A NEVADA LAW THAT FORBADE HER FROM CONDUCTING HER BUSINESS WITHIN THE STATE WITHOUT HOLDING A NEVADA REAL ESTATE LICENSE. THE FEDERAL DISTRICT COURT UPHELD THE LAW AND, IN 2016, THE EIGHTH CIRCUIT AFFIRMED. PLF FILED A PETITION FOR REHEARING EN BANC, WHICH WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES.

INDIVIDUAL RIGHTS: PLF PROMOTES INDIVIDUAL FREEDOM, PERSONAL

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RESPONSIBILITY, AND LIMITED GOVERNMENT. SPECIFICALLY, PLF PROTECTS THE RIGHT TO FREE SPEECH AND ASSOCIATION, FIGHTS UNCONSTITUTIONAL TAXES, FEES, AND DEBT, AND COMBATS THE GOVERNMENT WASTE, FRAUD, ABUSE, AND CORRUPTION THAT POSE A THREAT TO LIBERTY.

ARMSTRONG V. KADAS, PLF REPRESENTS PARENTS OF A CHILD IN A FAITH-BASED SCHOOL AND AN ASSOCIATION OF CHRISTIAN SCHOOLS IN A CHALLENGE TO A REGULATION IMPLEMENTING MONTANA'S SCHOLARSHIP TAX CREDIT LAW. THE REGULATION FORBIDS RELIGIOUSLY AFFILIATED SCHOOLS FROM PARTICIPATING IN THE TAX CREDIT PROGRAM. PLF CHALLENGED THE REGULATION AS VIOLATING THE FIRST AMENDMENT'S PROTECTION FOR FREEDOM OF RELIGION AND THE FOURTEENTH AMENDMENT'S GUARANTEE OF EQUAL PROTECTION OF THE LAW. THE FEDERAL COURT DISMISSED THE CASE PENDING A STATE COURT'S DECISION IN A RELATED CASE. PLF APPEALED THE ABSTENTION TO THE NINTH CIRCUIT. BECAUSE THIS CASE REMAINS PENDING, IT IS PREMATURE TO SEEK FEES.

BENNIE V. MUNN. PLF TOOK OVER THIS FIRST AMENDMENT CASE TO FILE A PETITION FOR A WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. ROBERT BENNIE IS A BROKER-DEALER AND TEA PARTY ACTIVIST IN NEBRASKA. AFTER MAKING DISPARAGING REMARKS ABOUT PRESIDENT OBAMA, STATE REGULATORS TARGETED BENNIE'S BUSINESS FOR INCREASED SCRUTINY WITH THE INTENT OF SILENCING HIM. THE TRIAL COURT RULED AGAINST HIS FREE SPEECH CLAIMS AND THE APPELLATE COURT REFUSED TO CONDUCT AN INDEPENDENT REVIEW OF HIS CLAIMS. PLF URGED THE HIGH COURT TO TAKE THE CASE TO ENSURE THAT ALL LEVELS OF THE JUDICIARY CAREFULLY CONSIDER THE MERITS OF FIRST AMENDMENT CLAIMS. BECAUSE THIS CASE REMAINS PENDING, IT IS PREMATURE TO SEEK FEES.

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BONESTEEL V. CITY OF SEATTLE, WASHINGTON. A SEATTLE ORDINANCE DEPUTIZED GARBAGE COLLECTORS TO INSPECT RESIDENTS' TRASH TO DETERMINE IF THEY WERE COMPLYING WITH THE CITY'S RECYCLING ORDINANCE. REPRESENTING SEVERAL SEATTLE RESIDENTS, PLF FILED A COMPLAINT IN STATE COURT ARGUING THAT THE LAW VIOLATES THE STATE CONSTITUTION'S PRIVACY CLAUSE. IN APRIL, 2016, THE TRIAL COURT AGREED AND STRUCK DOWN THE ORDINANCE. THE CITY CHOSE NOT TO APPEAL, THUS ENSURING THAT SEATTLE RESIDENTS WOULD BE FREE FROM SNOOPING GARBAGE INSPECTORS HENCEFORTH. PLF DID NOT SEEK OR RECOVER FEES.

BUILDING INDUSTRY ASS'N BAY AREA V. CITY OF SAN RAMON, CALIFORNIA. REPRESENTING PROPERTY OWNERS AND DEVELOPERS, PLF SUED TO INVALIDATE A SPECIAL TAX UNDER THE STATE MELLO-ROOS ACT, WHICH LIMITS THE ABILITY OF CITIES TO IMPOSE TAXES VIA A "COMMUNITY FACILITIES DISTRICT." THE LOWER COURT UPHELD THE TAX AND THE APPELLATE COURT AFFIRMED ON THE GROUND THAT THE DEVELOPMENT THAT TRIGGERED THE TAX ALSO CAUSED THE NEED FOR ADDITIONAL GOVERNMENT SERVICES. PLF'S PETITION FOR REVIEW TO THE CALIFORNIA SUPREME COURT WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES.

CEFALI V. SAN JUAN CAPISTRANO, CALIFORNIA. MICHAEL CEFALI WANTED TO SELL HIS CAR SO HE PARKED IT ON THE STREET WITH A "FOR SALE" SIGN. THE CITY TICKETED AND FINED HIM UNDER A CITY ORDINANCE THAT PROHIBITS SUCH SIGNS. PLF REPRESENTED CEFALI IN A FIRST AMENDMENT LAWSUIT AGAINST THE CITY'S INFRINGEMENT OF HIS FIRST AMENDMENT RIGHTS. WITHIN WEEKS, IN RESPONSE TO THE LAWSUIT, THE CITY STOPPED ENFORCING THE ORDINANCE AND ULTIMATELY FULLY REPEALED THE SPEECH BAN. THE CASE SETTLED AND PLF RECOVERED \$9,000 IN FEES AND COSTS.

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CONNERLY V. STATE OF CALIFORNIA. REPRESENTING THE PROPONENTS OF CALIFORNIA'S PROPOSITION 209, WHICH AMENDED THE STATE CONSTITUTION TO OUTLAW RACIAL DISCRIMINATION AND PREFERENCES IN PUBLIC EDUCATION, EMPLOYMENT, AND CONTRACTING, PLF FILED A LAWSUIT CHALLENGING A STATE STATUTE'S REQUIREMENT THAT THE CALIFORNIA CITIZEN REDISTRICTING COMMISSION USE RACE, ETHNICITY, AND SEX AS FACTORS TO SELECT SIX MEMBERS OF THE COMMISSION. IN 2016, PLF CONDUCTED AND RESPONDED TO DISCOVERY AS TRIAL COURT LITIGATION WAS ONGOING. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

CORAL CONSTRUCTION CO. V. CITY AND COUNTY OF SAN FRANCISCO. ON BEHALF OF TWO CONSTRUCTION COMPANIES DOING BUSINESS IN SAN FRANCISCO, PLF FILED A LAWSUIT CHALLENGING RACIAL PREFERENCES IN THE CITY'S PUBLIC CONTRACTING ORDINANCE AS VIOLATING THE STATE CONSTITUTION. THE CALIFORNIA SUPREME COURT STRUCK DOWN THE ORDINANCE INsofar AS IT DID NOT REMEDIATE THE CITY'S INTENTIONAL DISCRIMINATION AND REMANDED TO DETERMINE THE EXTENT, IF ANY, OF THAT DISCRIMINATION. IN 2016, PLF SETTLED THE REMAINING ISSUES IN LITIGATION AND RECOVERED \$1,432,000 IN FEES.

E.L. V. VOLUNTARY INTERDISTRICT CHOICE CORP. REPRESENTING ELEMENTARY SCHOOL STUDENT E.L., AND HIS MOTHER, LA'SHEIKA WHITE, PLF FILED SUIT TO CHALLENGE A COUNTY-TO-CITY SCHOOL TRANSFER POLICY THAT PROHIBITS BLACK STUDENTS RESIDING IN THE COUNTY OF ST. LOUIS FROM TRANSFERRING TO A SCHOOL LOCATED IN THE CITY OF ST. LOUIS AS A VIOLATION OF THE EQUAL PROTECTION CLAUSE. EVERY CHILD SHOULD HAVE AN EQUAL OPPORTUNITY TO ATTEND THE SCHOOL OF HIS OR HER CHOICE, REGARDLESS OF THE COLOR OF HIS OR HER SKIN. THE DISTRICT COURT DISMISSED THE CASE FOR PROCEDURAL

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REASONS AND PLF APPEALED TO THE EIGHTH CIRCUIT. BECAUSE THIS CASE  
REMAINS PENDING, IT IS PREMATURE TO SEEK FEES.

LIPPMAN V. CITY OF OAKLAND. TOM LIPPMAN IS AN OAKLAND PROPERTY OWNER  
WHO RENTS A SINGLE-FAMILY RESIDENCE. HE WAS CITED BY THE CITY FOR  
RELATIVELY MINOR BUILDING CODE VIOLATIONS AND SOUGHT TO APPEAL. PLF  
FILED SUIT ON HIS BEHALF TO CHALLENGE THE APPELLATE PROCESS, WHICH  
ALLOWS ONLY HEARING OFFICERS FROM THE SAME DEPARTMENT AS ISSUES THE  
CITATIONS TO CONSIDER APPEALS AND DOES NOT PERMIT PROPERTY OWNERS TO  
DEFEND THEMSELVES. THIS VIOLATES STATE LAW AND FUNDAMENTAL FAIRNESS  
THAT REQUIRES JUDGES TO BE SEPARATE FROM PROSECUTORS. BECAUSE THIS CASE  
IS ONGOING, IT IS PREMATURE TO SEEK FEES.

SHEA V. KERRY. PLF REPRESENTED WILLIAM SHEA ON A PETITION FOR WRIT OF  
CERTIORARI TO THE SUPREME COURT TO CHALLENGE THE STATE DEPARTMENT'S  
RACE-BASED AFFIRMATIVE ACTION PLAN THAT ALLOWS SELF-IDENTIFIED MINORITY  
JOB APPLICANTS TO BE HIRED DIRECTLY INTO MID-LEVEL POSITIONS. PLF  
ARGUED THAT THE GOVERNMENT BEARS THE BURDEN OF PROVING THE NECESSITY OF  
RACE-BASED PREFERENCES, AS OPPOSED TO THE LOWER COURTS' HOLDING THAT  
THE PLAINTIFF BEARS THE BURDEN OF PROVING THE ILLEGALITY OF THE PLAN.  
IN 2016, PLF FILED A REPLY BRIEF IN THE SUPREME COURT SUPPORTING THE  
PETITION. THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES.

FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

AMICUS CASES: PLF FILED AMICUS BRIEFS IN THE FOLLOWING CASES,  
FURTHERING ALL OF THE OBJECTIVES DESCRIBED ABOVE.

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ABM INDUSTRIES, INC. V. CASTRO (U.S. SUPREME COURT)

AMERICAN BEVERAGE ASS'N V. CITY AND COUNTY OF SAN FRANCISCO (NINTH  
CIRCUIT COURT OF APPEALS)

ANAHEIM CITY SCHOOL DIST. V. OCHOA (CALIFORNIA COURT OF APPEAL)

ANDERSON V. METRO. GOV. OF NASHVILLE & DAVIDSON COUNTY (TENNESSEE TRIAL  
COURT)ANIMAL LEGAL DEFENSE FUND V. LT NAPA PARTNERS (CALIFORNIA SUPREME  
COURT)BANNING RANCH CONSERVANCY V. CITY OF NEWPORT BEACH (CALIFORNIA COURT OF  
APPEAL)

BOHMKER V. STATE OF OREGON (NINTH CIRCUIT COURT OF APPEALS)

BROTT V. UNITED STATES (SIXTH CIRCUIT COURT OF APPEALS)

CAL. CANNABIS COALITION V. CITY OF UPLAND (CALIFORNIA SUPREME COURT)

CALIFORNIA DEPT. OF FORESTRY AND FIRE PROTECTION V. HOWELL (CALIFORNIA  
SUPREME COURT)CENTER FOR BIOLOGICAL DIVERSITY V. OTTER (NINTH CIRCUIT COURT OF  
APPEALS)

CHEATHAM V. DECICCIO (ARIZONA SUPREME COURT)

CHELAN BASIN CONSERVANCY V. GOODFELLAS (WASHINGTON COURT OF APPEALS)

CITIZENS FOR FAIR REU RATES V. CITY OF REDDING (CALIFORNIA SUPREME  
COURT)

COYNE V. CITY AND COUNTY OF SAN FRANCISCO (CALIFORNIA COURT OF APPEAL)

DISCOVERY CHARTER SCHOOL V. SCHOOL DISTRICT OF PHILADELPHIA  
(PENNSYLVANIA SUPREME COURT)

DUNNET BAY CONSTRUCTION CO. V. HANNING (U.S. SUPREME COURT)

EPIC SYSTEMS CORP. V. LEWIS (U.S. SUPREME COURT)

EXPRESSIONS HAIR DESIGN V. SCHNEIDERMAN (U.S. SUPREME COURT)

FOWLER PACKER V. LANIER (EASTERN DISTRICT COURT OF CALIFORNIA)

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number  
94-2197343

FRIENDS OF THAYER LAKE V. BROWN (NEW YORK COURT OF APPEALS)

GERAWAN FARMING V. AGRICULTURE LABOR RELATIONS BOARD (CALIFORNIA  
SUPREME COURT)

GOOGLE, INC. V. PULASKI &amp; MIDDLEMAN, LLC (U.S. SUPREME COURT)

GUNDERSON V. STATE OF INDIANA (INDIANA COURT OF APPEALS)

IDAHO RIVERS UNITED V. PROBERT (NINTH CIRCUIT COURT OF APPEALS)

LEE V. TAM (MATAL) (U.S. SUPREME COURT)

LEONARD V. PLANNING BD. OF THE TOWN OF UNION VALE (SECOND CIRCUIT COURT  
OF APPEALS)

LOST TREE VILLAGE CORP. V. U.S. (U.S. SUPREME COURT)

MARQUETTE COUNTY ROAD COMM'N V. U.S. ENVIRONMENTAL PROTECTION AGENCY  
(WESTERN DISTRICT COURT OF MICHIGAN)

MCGILL V. CITIBANK (CALIFORNIA SUPREME COURT)

MEMBRENO V. CITY OF HIALEAH, FLORIDA (FLORIDA SUPREME COURT)

MICROSOFT V. BAKER (U.S. SUPREME COURT)

MONTEMAYOR V. SEBRIGHT PRODUCTS (MINNESOTA SUPREME COURT)

NATIONAL ASSOCIATION OF MANUFACTURERS V. DEPT. OF DEFENSE (U.S. SUPREME  
COURT)NATIONAL FEDERATION OF INDEPENDENT BUSINESS V. WILLIAMS (COLORADO COURT  
OF APPEALS)

NCAA V. CHRISTIE (U.S. SUPREME COURT)

NELSON V. COLORADO (U.S. SUPREME COURT)

ODDO V. QUEENS VILLAGE COMM. FOR MENTAL HEALTH FOR JAMAICA COMMUNITY  
(NEW YORK COURT OF APPEALS)OLYMPIC STEWARDSHIP FDTN. V. GROWTH MGMT. HEARINGS BD. (WASHINGTON  
COURT OF APPEALS)

PEOPLE V. RINEHART (CALIFORNIA SUPREME COURT)

RAFAELI V. OAKLAND COUNTY (MICHIGAN COURT OF APPEALS)

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number  
94-2197343

SAN DIEGO MUNICIPAL EMPLOYEES ASS'N V. SUPERIOR COURT OF SAN DIEGO

(CALIFORNIA COURT OF APPEAL)

SAN DIEGO UNIFIED PORT DISTRICT V. CALIFORNIA COASTAL COMM'N (SAN DIEGO  
SUPERIOR COURT)

SCHER V. BURKE (CALIFORNIA SUPREME COURT)

SCHOOL BOARD OF PALM BEACH COUNTY V. FLORIDA CHARTER EDUCATIONAL  
FOUNDATION (FLORIDA COURT OF APPEALS)

SIENA CORP. V. CITY OF ROCKVILLE (FOURTH CIRCUIT COURT OF APPEALS)

SNOHOMISH COUNTY V. POLLUTION CONTROL HEARINGS BOARD (WASHINGTON  
SUPREME COURT)

ST. BERNARD PORT V. VIOLET DOCK PORT (LOUISIANA SUPREME COURT)

STATE OF WEST VIRGINIA V. U.S. ENVIRONMENTAL PROTECTION AGENCY  
(DISTRICT OF COLUMBIA CIRCUIT COURT OF APPEALS)

STATE OF WYOMING V. UNITED STATE (TENTH CIRCUIT COURT OF APPEALS)

SURFRIDER FOUNDATION V. MARTINS BEACH 1, LLC (CALIFORNIA COURT OF  
APPEAL)

T.H. V. NOVARTIS PHARMACEUTICALS CORP. (CALIFORNIA SUPREME COURT)

TOWN OF BEECH MOUNTAIN V. GENESIS WILDLIFE SANCTUARY (NORTH CAROLINA  
SUPREME COURT)

TRINITY LUTHERAN CHURCH OF COLUMBIA V. PAULEY (U.S. SUPREME COURT)

UDR TEXAS PROPERTIES V. PETRIE (TEXAS SUPREME COURT)

UNITED STATES V. NORTH CAROLINA (FOURTH CIRCUIT COURT OF APPEALS)

WAYSIDE CHURCH V. COUNTY OF VAN BUREN, MICHIGAN (SIXTH CIRCUIT COURT OF  
APPEALS)WOLLSCHLAEGER V. GOV. OF THE STATE OF FLORIDA (ELEVENTH CIRCUIT COURT  
OF APPEALS)

FOR ADDITIONAL CASE INFORMATION VISIT OUR WEBSITE,

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number  
94-2197343

WWW.PACIFICLEGAL.ORG.

FORM 990, PART VI, SECTION B, LINE 11B:

THE TAX PREPARER AND PLF FINANCIAL MANAGEMENT PROVIDE THE FORM 990 TO THE AUDIT COMMITTEE, ALONG WITH EACH TRUSTEE, 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.

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.

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.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

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

FORM 990, PART VI, SECTION C, LINE 19:

COPIES ARE AVAILABLE ON THE ORGANIZATIONS WEBSITE OR UPON REQUEST.

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number  
94-2197343

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

SFAS NO.247 ADJUSTMENT FOR SPLIT INTEREST AGREEMENTS

-59,855.

FORM 990, PART XII, LINE 2C:

NO CHANGE FROM PRIOR YEAR





Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				



**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

**PART I, IDENTIFICATION OF DISREGARDED ENTITIES:****NAME, ADDRESS, AND EIN OF DISREGARDED ENTITY:**

PLF BUILDING, LLC

EIN: 47-1126088

930 G STREET

SACRAMENTO, CA 95814

PRIMARY ACTIVITY: COMMERCIAL PROPERTY

DIRECT CONTROLLING ENTITY: PACIFIC LEGAL FOUNDATION