

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

OMB No. 1545-0047

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

**2017**Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.Open to Public  
Inspection**A For the 2017 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 D. ANDERSON****930 G STREET, SACRAMENTO, CA 95814****D Employer identification number****94-2197343****E Telephone number****916-419-7111****G Gross receipts \$ 20,281,710.****H(a) Is this a group return for subordinates? Yes ☐ No ☒****H(b) Are all subordinates included? Yes ☐ No ☐**

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

**H(c) Group exemption number ▶****I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)( ) (insert no.) ☐ 4947(a)(1) or ☐ 527****J Website: ▶ PACIFICLEGAL.ORG****K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶****L Year of formation: 1973 M State of legal domicile: CA****Part I Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1	Briefly describe the organization's mission or most significant activities: <b>PACIFIC LEGAL FOUNDATION LITIGATES NATIONWIDE TO SECURE ALL AMERICANS' INALIENABLE RIGHTS TO</b>						
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					
4	Number of independent voting members of the governing body (Part VI, line 1b)	4					
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5					
6	Total number of volunteers (estimate if necessary)	6					
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a					
7b	Net unrelated business taxable income from Form 990-T, line 34	7b					
8	Contributions and grants (Part VIII, line 1h)		Prior Year		Current Year		
9	Program service revenue (Part VIII, line 2g)		9,783,403.		10,159,026.		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		167,147.		2,356,239.		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		857,136.		934,089.		
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		-29,548.		-72,111.		
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		10,778,138.		13,377,243.		
14	Benefits paid to or for members (Part IX, column (A), line 4)		6,000.		9,000.		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0.		0.		
16a	Professional fundraising fees (Part IX, column (A), line 11e)		7,462,721.		8,116,168.		
16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,395,189.		138,215.		139,322.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,976,219.		3,404,294.		
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		10,583,155.		11,668,784.		
19	Revenue less expenses. Subtract line 18 from line 12		194,983.		1,708,459.		
20	Total assets (Part X, line 16)		Beginning of Current Year		End of Year		
21	Total liabilities (Part X, line 26)		47,864,523.		53,327,855.		
22	Net assets or fund balances. Subtract line 21 from line 20		1,612,643.		1,300,586.		
			46,251,880.		52,027,269.		

**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

**STEVEN D. 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

Check if self-employed

PTIN

**P00003225**

Firm's name

**CAMPBELL TAYLOR & COMPANY**

Firm's EIN

**68-0251243**

Firm's address

**3741 DOUGLAS BLVD, SUITE 350**

Phone no. (916) 929-3680

**ROSEVILLE, CA 95661**

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

☒ Yes ☐ No

# Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

► Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on *e-file for Charities and Non-Profits*.

## Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Enter filer's identifying number
File by the due date for filing your return. See instructions.	<b>PACIFIC LEGAL FOUNDATION</b>	Employer identification number (EIN) or <b>94-2197343</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>930 G STREET</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SACRAMENTO, CA 95814</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

### PACIFIC LEGAL FOUNDATION

- The books are in the care of ► **930 G STREET - SACRAMENTO, CA 95814**

Telephone No. ► **916-419-7111**

Fax No. ► **916-419-7747**

- If the organization does not have an office or place of business in the United States, check this box ☐   
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2018**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year **2017** or

► ☐ tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return   
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**Part III** Statement of Program Service Accomplishments

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

☒ X**1** Briefly describe the organization's mission:

**PACIFIC LEGAL FOUNDATION LITIGATES NATIONWIDE TO SECURE ALL AMERICANS' INALIENABLE RIGHTS TO LIVE RESPONSIBLY AND PRODUCTIVELY IN THEIR PURSUIT OF HAPPINESS. PLF COMBINES STRATEGIC AND PRINCIPLED LITIGATION, COMMUNICATIONS, AND RESEARCH TO ACHIEVE LANDMARK COURT**

**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 \$ **8,594,020.** including grants of \$ **9,000.** ) (Revenue \$ **2,369,510.** )

**TO PROTECT THE CONSTITUTIONAL RIGHTS OF ALL AMERICANS THROUGH LITIGATION; EDUCATE THE PUBLIC ABOUT ISSUES VITAL TO OUR FREEDOM THROUGH COMMUNICATIONS AND OUTREACH; AND TRAIN CURRENT AND ASPIRING LAWYERS HOW TO DEFEND OUR LIBERTIES IN COURT.**

**PLF ATTORNEYS DIRECTLY REPRESENTED CLIENTS NATIONWIDE IN THE FOLLOWING CASES, FURTHERING THE FOUNDATION'S PRACTICE AREAS IN PROPERTY RIGHTS, FREE SPEECH AND ASSOCIATION, ECONOMIC LIBERTY, EQUAL PROTECTION, AND GOVERNMENT ACCOUNTABILITY. 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 2017.**

**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 **8,594,020.**

Form 990 (2017)

**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>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	<b>X</b>	
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>	
<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>X</b>	
<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>X</b>	
<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>X</b>
<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>X</b>
<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>X</b>	
<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>X</b>	
<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>X</b>	
<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>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<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>X</b>
<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>X</b>
<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>X</b>
<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>X</b>	
<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>X</b>	
<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>X</b>

Form **990** (2017)

**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 .....		<b>X</b>
<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 .....		<b>X</b>
<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 .....	<b>X</b>	
<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 .....	<b>X</b>	
<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 .....		<b>X</b>
<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 .....		<b>X</b>
<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 .....		<b>X</b>
<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 .....		<b>X</b>
<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 .....		<b>X</b>
<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 .....		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV .....		<b>X</b>
<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 .....		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M .....	<b>X</b>	
<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 .....		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I .....		<b>X</b>
<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 .....		<b>X</b>
<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 .....	<b>X</b>	
<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 .....		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		<b>X</b>
<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 .....		<b>X</b>
<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 .....		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	<b>X</b>	

**Note.** All Form 990 filers are required to complete Schedule O .....Form **990** (2017)



**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b> 43		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	X	
<b>2a</b> 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	<b>2a</b> 86		
<b>b</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)	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	<b>3b</b>		
<b>4a</b> 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)?	<b>4a</b>		X
<b>b</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).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> 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?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> 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?	<b>7a</b>		X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 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?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> 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.	<b>13a</b>		
<b>b</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	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>		

Form 990 (2017)

**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> 23 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> 23		
<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) GREG EVANS CHAIR OF THE BOARD	1.00	X		X				0.	0.	0.
(3) LEONARD S FRANK SECRETARY-TREASURER	1.00	X		X				0.	0.	0.
(4) WILLIAM E. RYAN TRUSTEE	1.00	X						0.	0.	0.
(5) BRIAN G. CARTWRIGHT VICE CHAIR	1.00	X		X				0.	0.	0.
(6) GEORGE KIMBALL TRUSTEE	1.00	X						0.	0.	0.
(7) APRIL J MORRIS TRUSTEE	1.00	X						0.	0.	0.
(8) JERRY W.P. SCHAUFFLER TRUSTEE	1.00	X						0.	0.	0.
(9) BRUCE C. SMITH TRUSTEE	1.00	X						0.	0.	0.
(10) CHARLES W. TRAINOR TRUSTEE	1.00	X						0.	0.	0.
(11) RONALD E VAN BUSKIRK TRUSTEE	1.00	X						0.	0.	0.
(12) DONALD JOE WILLIS TRUSTEE	1.00	X						0.	0.	0.
(13) H. DIXON MONTAGUE TRUSTEE	1.00	X						0.	0.	0.
(14) JEFFREY E. WARREN TRUSTEE	1.00	X						0.	0.	0.
(15) AMY B BOULRIS TRUSTEE	1.00	X						0.	0.	0.
(16) ROSS BORBA JR. TRUSTEE	1.00	X						0.	0.	0.
(17) JOHN C. HARRIS 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) ROBERT D. CONNORS TRUSTEE	1.00	X						0.	0.	0.
(19) ALEXANDER F. COHEN TRUSTEE	1.00	X						0.	0.	0.
(20) MICHAEL WINER TRUSTEE	1.00	X						0.	0.	0.
(21) ROBERT K BEST TRUSTEE	1.00	X						0.	0.	0.
(22) CAROL P LIEBAU TRUSTEE	1.00	X						0.	0.	0.
(23) JOHN YOO TRUSTEE	1.00	X						0.	0.	0.
(24) STEVEN D. ANDERSON PRESIDENT & CEO	37.50			X				413,247.	0.	8,034.
(25) JAMES S BURLING DIR. LITIGATION, ASST SEC/TR	37.50			X				235,681.	0.	21,921.
(26) JOHN M GROEN EXECUTIVE VP & GENERAL COUNSEL	37.50				X			255,943.	0.	30,268.
<b>1b Sub-total</b>								904,871.	0.	60,223.
<b>c Total from continuation sheets to Part VII, Section A</b>								1,081,773.	0.	117,718.
<b>d Total (add lines 1b and 1c)</b>								1,986,644.	0.	177,941.

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 **23**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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	X	
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		X

**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
EMERGENT ORDER, LLC, 3820 SOUTH CONGRESS AVENUE BLDG 2, AUSTIN, TX 78704	MARKETING	378,791.
BLV AGRIBUSINESS, 2945 CANONITA DRIVE, FALLBROOK, CA 92028-8771	PUBLIC RELATIONS	139,322.

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

Form 990 (2017)



**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	96,585.			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	10,062,441.			
	g Noncash contributions included in lines 1a-1f: \$		444,800.			
	<b>h Total. Add lines 1a-1f</b>		10,159,026.			
	<b>Program Service Revenue</b>	<b>Business Code</b>				
2 a COURT AWARDED ATTY FEES		541100	2,356,239.	2,356,239.		
b						
c						
d						
e						
f All other program service revenue						
<b>g Total. Add lines 2a-2f</b>		2,356,239.				
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		709,586.			709,586.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)		224,503.			224,503.
	8 a Gross income from fundraising events (not including \$ 96,585. of contributions reported on line 1c). See Part IV, line 18	a	22,080.			
		b Less: direct expenses	b	107,462.		
		c Net income or (loss) from fundraising events		-85,382.		
	9 a Gross income from gaming activities. See Part IV, line 19	a				
		b Less: direct expenses	b			
		c Net income or (loss) from gaming activities				
	10 a Gross sales of inventory, less returns and allowances	a				
b Less: cost of goods sold		b				
c Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
11 a OTHER INCOME	541100	13,271.	13,271.			
b						
c						
d All other revenue						
<b>e Total. Add lines 11a-11d</b>		13,271.				
<b>12 Total revenue. See instructions.</b>		13,377,243.	2,369,510.	0.	848,707.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	9,000.	9,000.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	648,928.	504,292.	103,311.	41,325.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,276,187.	5,031,789.	704,051.	540,347.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	225,407.	165,513.	28,217.	31,677.
9 Other employee benefits	485,685.	364,299.	80,611.	40,775.
10 Payroll taxes	479,961.	341,603.	85,158.	53,200.
11 Fees for services (non-employees):				
a Management				
b Legal	149,498.	9,889.	132,628.	6,981.
c Accounting	72,663.		72,663.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	139,322.			139,322.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	172,934.	11,348.	121,552.	40,034.
14 Information technology				
15 Royalties				
16 Occupancy	342,609.	273,889.	39,943.	28,777.
17 Travel	200,958.	117,504.	24,038.	59,416.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	80,110.	41,021.	4,692.	34,397.
20 Interest	3,903.	3,120.	455.	328.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	288,907.	230,958.	33,682.	24,267.
23 Insurance	84,126.	67,252.	9,808.	7,066.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>PRINTING &amp; PUBLICATIONS</b>	864,321.	755,592.	1,558.	107,171.
b <b>POSTAGE &amp; SHIPPING</b>	333,789.	109,127.	14,928.	209,734.
c <b>OTHER EXPENSES</b>	222,597.	59,855.	153,017.	9,725.
d <b>LITIGATION EXPENSE</b>	189,628.	189,628.		
e All other expenses	398,251.	308,341.	69,263.	20,647.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	11,668,784.	8,594,020.	1,679,575.	1,395,189.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	94,268.	47,134.	0.	47,134.

**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	2,359,874.	1	1,755,259.
	2 Savings and temporary cash investments	54,066.	2	274,090.
	3 Pledges and grants receivable, net	1,180,407.	3	2,158,862.
	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	158,916.	9	181,885.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,550,903.		
	b Less: accumulated depreciation	10b 1,926,307.	10c	3,624,596.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	39,020,056.	12	43,862,702.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,344,184.	15	1,470,461.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	47,864,523.	16	53,327,855.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	128,811.	17	171,387.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,483,832.	25	1,129,199.
	26 <b>Total liabilities.</b> Add lines 17 through 25	1,612,643.	26	1,300,586.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	43,085,968.	27	48,926,378.
	28 Temporarily restricted net assets	2,017,624.	28	1,775,804.
	29 Permanently restricted net assets	1,148,288.	29	1,325,087.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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>	46,251,880.	33	52,027,269.
	34 <b>Total liabilities and net assets/fund balances</b>	47,864,523.	34	53,327,855.

Form 990 (2017)



**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	13,377,243.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,668,784.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,708,459.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	46,251,880.
5	Net unrealized gains (losses) on investments	5	4,117,673.
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	-50,743.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	52,027,269.

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

Form 990 (2017)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

**PACIFIC LEGAL FOUNDATION**

Employer identification number

**94-2197343**

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

The organization is not a private foundation because it is: (For lines 1 through 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).

(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	9,115,229.	12,991,947.	10,150,428.	9,809,563.	10,159,026.	52,226,193.
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 .....	9,115,229.	12,991,947.	10,150,428.	9,809,563.	10,159,026.	52,226,193.
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) .....						2,610,465.
6 <b>Public support.</b> Subtract line 5 from line 4.						49,615,728.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4 .....	9,115,229.	12,991,947.	10,150,428.	9,809,563.	10,159,026.	52,226,193.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	1,140,253.	2,831,012.	839,090.	857,136.	934,089.	6,601,580.
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.) .....	5,485.	3,517.	45,776.	40,099.	13,271.	108,148.
11 <b>Total support.</b> Add lines 7 through 10 .....						58,935,921.
12 Gross receipts from related activities, etc. (see instructions) .....					12	3,415,292.
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 2017 (line 6, column (f) divided by line 11, column (f)) .....	14	84.19 %
15 Public support percentage from 2016 Schedule A, Part II, line 14 .....	15	83.49 %
16a <b>33 1/3% support test - 2017.</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 - 2016.</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 - 2017.</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 - 2016.</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) 2017

**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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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.) .....						
<b>14 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> .....						

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

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2017.** 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 - 2016.** 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>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<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 Part VI.	<b>11c</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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	<b>1</b>	
<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 Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	<b>2</b>	

**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 Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<b>1</b>	

**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>1</b>	
<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 Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<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 Part VI the role the organization's supported organizations played in this regard.	<b>3</b>	

**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 line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI 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 Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	<b>2a</b>	
<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 Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<b>2b</b>	
<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 Part VI.	<b>3a</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 Part VI the role played by the organization in this regard.	<b>3b</b>	

**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) 2017

**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 2017 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-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

## 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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 7/25/06, 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 .....

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

Schedule D (Form 990) 2017



**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	37,163,941.	34,398,802.	31,681,783.	33,832,814.	27,915,635.
b Contributions	3,636,806.	2,457,552.	3,615,011.	1,634,236.	3,363,705.
c Net investment earnings, gains, and losses	4,894,060.	2,660,924.	-771,897.	1,385,878.	3,995,356.
d Grants or scholarships					
e Other expenditures for facilities and programs	109,081.	102,698.	-126,095.	5,171,145.	1,441,882.
f Administrative expenses	3,558,264.	2,250,639.			
g End of year balance	42,027,462.	37,163,941.	34,398,802.	31,681,783.	33,832,814.

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

a Board designated or quasi-endowment ☒ 96.85 %b Permanent endowment ☒ 3.15 %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		3,599,895.	1,035,480.	2,564,415.
c Leasehold improvements				
d Equipment		1,026,769.	866,588.	160,181.
e Other		24,239.	24,239.	0.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,624,596.

Schedule D (Form 990) 2017

**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) <b>MUTUAL FUNDS PRIMARILY</b>		
(B) <b>INVESTED IN DEBT &amp; EQUITY</b>		
(C) <b>SECURITIES</b>	35,981,753.	END-OF-YEAR MARKET VALUE
(D) <b>MONEY MARKET ACCOUNTS</b>	2,827,639.	END-OF-YEAR MARKET VALUE
(E) <b>CORPORATE BONDS</b>	2,871,260.	END-OF-YEAR MARKET VALUE
(F) <b>GOVERNMENTAL BONDS &amp;</b>		
(G) <b>SECURITIES</b>	2,182,050.	END-OF-YEAR MARKET VALUE
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	43,862,702.	

**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) <b>ACCRUED EXPENSES</b>	368,452.
(3) <b>LIABILITY UNDER UNITRUST</b>	715,637.
(4) <b>LEASES PAYABLE</b>	19,687.
(5) <b>SECTION 125 LIABILITY</b>	3,757.
(6) <b>ACCRUED BONUS</b>	21,500.
(7) <b>403(B) LIABILITY</b>	166.
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,129,199.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	17,444,173.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	4,117,673.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-50,743.
e	Add lines 2a through 2d	2e	4,066,930.
3	Subtract line 2e from line 1	3	13,377,243.
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	13,377,243.

**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	11,668,784.
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	11,668,784.
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	11,668,784.

**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 -50,743.

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

**Supplemental Information Regarding Fundraising or Gaming Activities**  
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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest instructions.

OMB No. 1545-0047

2017

**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	1,205,976.	139,322.	1,066,654.
<b>Total</b>				1,205,976.	139,322.	1,066,654.

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

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



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

	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
	<b>NAPA EVENT</b>		<b>5</b>	
	(event type)	(event type)	(total number)	
<b>Revenue</b>				
<b>1</b> Gross receipts .....	118,225.		440.	118,665.
<b>2</b> Less: Contributions .....	96,585.			96,585.
<b>3</b> Gross income (line 1 minus line 2) .....	21,640.		440.	22,080.
<b>Direct Expenses</b>				
<b>4</b> Cash prizes .....				
<b>5</b> Noncash prizes .....				
<b>6</b> Rent/facility costs .....				
<b>7</b> Food and beverages .....				
<b>8</b> Entertainment .....				
<b>9</b> Other direct expenses .....	71,209.		36,253.	107,462.
<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				107,462.
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....				-85,382.

**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.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
<b>Revenue</b>				
<b>1</b> Gross revenue .....				
<b>Direct Expenses</b>				
<b>2</b> Cash prizes .....				
<b>3</b> Noncash prizes .....				
<b>4</b> Rent/facility costs .....				
<b>5</b> Other direct expenses .....				
<b>6</b> 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	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....				
<b>8</b> 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>
----------------	--

[illegible]

## Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

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

► **Attach to Form 990.**

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

2017

**Open to Public Inspection**

Name of the organization

PACIFIC LEGAL FOUNDATION	
Part I	General Information on Grants and Assistance
Name of the organization	

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?

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

☒ Yes ☐ No

**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

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

Schedule I (Form 990) (2017)



**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.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Name of the organization

**PACIFIC LEGAL FOUNDATION**

Employer identification number

**94-2197343**

**Part I Questions Regarding Compensation**

**1a** 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.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (such as, maid, chauffeur, chef)

**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

**2** 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?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☒ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☒ Written employment contract

☒ Compensation survey or study

☒ Approval by the board or compensation committee

**4** 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:

**a** Receive a severance payment or change-of-control payment?

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?

**c** 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.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** 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:

**a** The organization?

**b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

**6** 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:

**a** The organization?

**b** Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

**7** 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

**8** 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

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2017





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.

[illegible]

**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.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Open To Public  
Inspection

Name of the organization

**PACIFIC LEGAL FOUNDATION**

Employer identification number

**94-2197343**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art .....				
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....	X	23	224,551	NYSE MARKET VALUE
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other .....				
15 Real estate - Residential .....	X	1	217,951	APPRAISAL
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 ▶ ( WINE & FOOD ) .....	X	2	2,298	FAIR MARKET VALUE
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

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 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? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash  
contributions? .....

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.

Yes No

30a		X
31	X	
32a		X

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

Schedule M (Form 990) 2017

**Part II**

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

**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

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:**

**LIVE RESPONSIBLY AND PRODUCTIVELY IN THEIR PURSUIT OF HAPPINESS. PLF  
COMBINES STRATEGIC AND PRINCIPLED LITIGATION, COMMUNICATIONS, AND  
RESEARCH TO ACHIEVE LANDMARK COURT VICTORIES ENFORCING THE  
CONSTITUTION'S GUARANTEE OF INDIVIDUAL LIBERTY.**

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

**VICTORIES ENFORCING THE CONSTITUTION'S GUARANTEE OF INDIVIDUAL LIBERTY.**

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

**PROPERTY RIGHTS: A SOCIETY CANNOT FLOURISH AND INDIVIDUALS CANNOT  
ADVANCE THEIR PRIVATE INTERESTS WITHOUT INDIVIDUAL RIGHTS TO CREATE AND  
PRODUCTIVELY USE PROPERTY. PLF LITIGATES TO SECURE THE RIGHT TO THE  
PRODUCTIVE AND ORDINARY USE OF LAND; PREVENT GOVERNMENTS FROM TAKING  
PROPERTY; FIGHT UNCONSTITUTIONAL OR UNLAWFUL REGULATORY REQUIREMENTS;  
PROMOTE BALANCE IN ENVIRONMENTAL LAWS; AND STOP UNREASONABLE SEARCHES  
AND SEIZURES.**

**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  
THAT THE UNCONSTITUTIONAL CONDITIONS DOCTRINE ESTABLISHED IN NOLLAN V.  
CALIFORNIA COASTAL COMM'N AND DOLAN V. CITY OF TIGARD DO NOT APPLY TO**

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

Schedule O (Form 990 or 990-EZ) (2017)

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

LEGISLATIVELY-IMPOSED EXACTIONS. PLF PETITIONED THE CALIFORNIA SUPREME COURT AND THE UNITED STATES SUPREME COURT FOR REVIEW, ON THE GROUNDS THAT THE FEE VIOLATES THE FIFTH AMENDMENT'S TAKINGS CLAUSE. BOTH COURTS DENIED REVIEW AND PLF DID NOT RECOVER ANY 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 2017, PLF FILED APPELLATE BRIEFS AFTER A PARTIALLY SUCCESSFUL MOTION FOR JUDGMENT ON THE PLEADINGS. THE TRIAL COURT HAD 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 PREMATURE TO SEEK FEES.

BENEDETTI V. COUNTY OF MARIN, CALIFORNIA. PLF REPRESENTS A FARMER IN A CHALLENGE TO MARIN COUNTY'S RECENTLY ADOPTED LAND USE PLAN AMENDMENT, WHICH REQUIRES CURRENT AGRICULTURAL USES OF LAND TO REMAIN SUCH IN PERPETUITY. WILLIE BENEDETTI WOULD LIKE TO MAKE PLANS TO RETIRE FROM THE ACTIVE FARMING OF HIS LAND, BUT THE "FORCED FARMING" AMENDMENT WILL NOT ALLOW HIM TO DO SO. TRIAL LEVEL LITIGATION IS STAYED PENDING ADOPTION OF AMENDMENTS TO THE COUNTY LAND USE PLAN. BECAUSE THIS CASE IS PENDING, IT WOULD BE 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

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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 2017, THE LITIGATION STAY WAS LIFTED AND PROCEEDINGS CONTINUED IN THE TRIAL COURT. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

CALIFORNIA BUILDING INDUSTRY ASS'N (CBIA) V. CITY OF SAN JOSE. 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. THE CASE SETTLED. 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. PLF AND THE WILLS FAMILY PREVAILED. PLF SOUGHT

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

ATTORNEYS' FEES BUT THE MOTION WAS DENIED AND PLF DID NOT APPEAL.

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 CIRCUIT, FILED BRIEFS, CONDUCTED ORAL ARGUMENT, AND NOW AWAITS DECISION. 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. AFTER AN ADVERSE DECISION IN THE TRIAL COURT, PLF APPEALED ON BEHALF OF THE CHERKS. BECAUSE THIS CASE IS ONGOING, IT WOULD BE PREMATURE TO SEEK 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 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



Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

NUMBER OF DEVELOPMENT PERMITS IN OTHER LOCATIONS. PLF TOOK OVER THE CASE TO SEEK REVIEW OF THIS UNCONSTITUTIONAL TAKING BEFORE THE FLORIDA SUPREME COURT. WHEN THAT PETITION WAS DENIED, PLF FILED A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. BECAUSE THIS CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

GARRETT V. CITY OF NEW ORLEANS, LOUISIANA. PLF REPRESENTS HOMEOWNERS IN A FEDERAL TAKINGS/DUE PROCESS LAWSUIT AGAINST THE CITY OF NEW ORLEANS, WHICH DEMOLISHED THEIR PROPERTY WITHOUT NOTICE, HEARING, OR COMPENSATION. THE FEDERAL DISTRICT COURT DISMISSED THEIR CASE ON THE GROUNDS THAT THE WILLIAMSON COUNTY DOCTRINE REQUIRES THEM TO EXHAUST STATE REMEDIES BEFORE BRINGING A FEDERAL CASE. PLF TOOK OVER THE CASE ON APPEAL TO THE FIFTH CIRCUIT COURT OF APPEALS. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

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.

GREENE V. CALIFORNIA COASTAL COMM'N. PLF REPRESENTS THE GREENE FAMILY IN A CHALLENGE TO THE COASTAL COMMISSION'S DECISION TO IMPOSE TWO CONDITIONS ON THE APPROVAL OF A DEVELOPMENT PERMIT FOR THEIR HOME IN LOS ANGELES. THE FIRST CONDITION REQUIRES A FIVE-FOOT SETBACK FROM

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

THEIR SEAWARD PROPERTY LINE, IN CONFLICT WITH CITY ZONING ORDINANCES AND THE CITY-APPROVED PERMIT. THE SECOND CONDITION REQUIRES THE FAMILY TO WAIVE THEIR CONSTITUTIONAL AND STATUTORY RIGHTS TO CONSTRUCT NECESSARY PROTECTIVE DEVICES, SUCH AS A SEAWALL. TRIAL LEVEL LITIGATION IS ONGOING. BECAUSE THIS CASE IS ONGOING, IT WOULD BE PREMATURE TO SEEK FEES.

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

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. THE CASE SETTLED. PLF DID NOT SEEK OR RECOVER FEES.

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. THE PETITION WAS DENIED AND PLF FILED A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES.

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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 PROBABLY 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. AFTER AN ADVERSE DECISION, PLF FILED A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. 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 TRIAL COURT VICTORY IN THE NINTH CIRCUIT COURT OF APPEALS. THE CITY PAID PLF ATTORNEYS' FEES IN THE AMOUNT OF \$259,800.

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

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

STAIRWAY AND SEAWALL. THE COURTS RULED AGAINST THE LYNCHES ON A "WAIVER" ARGUMENT THAT WAS NOT ARGUED BY THE PARTIES. PLF DID NOT SEEK OR RECOVER FEES.

MARQUETTE COUNTY ROAD COMM'N V. U.S. ENVIRONMENTAL PROTECTION AGENCY. COUNTY ROAD 595 IS A PROPOSED 21-MILE ROUTE THAT WOULD ALLOW TRUCKS TO BYPASS BUSY CITY STREETS IN MARQUETTE COUNTY. AS PLANNED AND APPROVED BY STATE OFFICIALS, IT WOULD CUT AIR POLLUTION, INCREASE SAFETY, AND SAVE OVER 450,000 GALLONS OF FUEL YEARLY. YET EPA REGULATORS HAVE BUTTED IN AND IMPOSED A ROADBLOCK, WITH A CONTROVERSIAL CLAIM THAT CR 595 WOULD ADVERSELY IMPACT WETLANDS. PLF REPRESENTS THE COMMISSION TO ARGUE THAT WHERE EPA MAKES CLEAR IT WON'T APPROVE THE ROAD PROJECT NO MATTER WHAT ALTERNATIVES ARE POSED, THE UNRESOLVED EPA OBJECTION UNDER CLEAN WATER ACT SECTION 404(J) CONSTITUTES A FINAL AGENCY ACTION SUBJECT TO JUDICIAL REVIEW. AFTER AN ADVERSE TRIAL COURT DECISION, PLF APPEALED, FILING BRIEFS AND CONDUCTING ORAL ARGUMENT IN THE SIXTH CIRCUIT. BECAUSE THIS CASE IS PENDING, IT WOULD BE 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. THE SUPREME COURT RULED AGAINST THE

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

MURRS. PLF DID NOT SEEK OR RECOVER 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 INSPECTIONS TO ALLOW UNION ORGANIZERS TO ACCOMPANY SAFETY INSPECTORS ONTO PRIVATE PREMISES. REPRESENTING NFIB MEMBERS, INCLUDING TWO TEXAS JANITORIAL COMPANIES, PLF ARGUED 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. OSHA SUBSEQUENTLY VOLUNTARILY WITHDREW THE RULE AND PLF DISMISSED THE LAWSUIT. PLF DID NOT SEEK OR RECOVER 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 PETITIONED FOR A WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES.

PACETTA, LLC V. TOWN OF PONCE INLET. AT THE TOWN'S URGING, PACETTA, LLC PURCHASED SEVERAL ADJACENT LOTS OF LAND TO BUILD A MIXED-USE

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

DEVELOPMENT. THE TOWN PROMISED TO AMEND THE LAND USE PLAN TO PERMIT THE PROJECT. ANTI-DEVELOPMENT CANDIDATES WON A MAJORITY AT THE NEXT TOWN COUNCIL MEETING AND THEN REFUSED TO AMEND THE TOWN'S PLAN, RENDERING PACETTA'S HOLDING VALUELESS. PLF SUPPORTED PACETTA AS AMICUS CURIAE THROUGH LOWER COURT PROCEEDINGS AND TOOK OVER DIRECT REPRESENTATION TO PETITION THE FLORIDA SUPREME COURT TO HEAR THIS CASE, WHICH PRESENTS IMPORTANT TAKINGS ISSUES UNDER BOTH STATE AND FEDERAL LAW. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

P.I.E., LLC V. DESOTO COUNTY, FLORIDA. PLF REPRESENTS A PROPERTY OWNER ASSERTING A TAKING UNDER FLORIDA'S BERT J. HARRIS ACT. IN THIS CASE, THE OWNER PURCHASED PROPERTY BASED ON LOCAL GOVERNMENT ASSURANCES THAT HE COULD MINE THE LAND, ONLY TO HAVE THE GOVERNMENT REVERSE COURSE AND PASS A LAW PROHIBITING ALL MINING. THE OWNER SUBSEQUENTLY LOST THE LAND IN FORECLOSURE. PLF TOOK THIS CASE OVER ON APPEAL AND IT IS PENDING IN THE FLORIDA COURT OF APPEALS. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK 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. THE STAY WAS LIFTED IN 2017 AFTER THE COURT RULED AGAINST PROPERTY OWNERS IN OLYMPIC STEWARDSHIP FOUNDATION AND LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

RAFAELI, LLC V. OAKLAND COUNTY, MICHIGAN. AFTER FILING AN AMICUS BRIEF IN THE APPELLATE COURT, PLF TOOK OVER REPRESENTATION OF RAFAELI, LLC, AND ANDRE OHANESSIAN TO ASK THE MICHIGAN SUPREME COURT TO REVIEW A LOWER COURT DECISION THAT PERMITS COUNTIES TO CONFISCATE ENTIRE PROPERTIES TO SATISFY TAX DEBTS WITHOUT REFUNDING ANY OF THE SURPLUS PROCEEDS OF THE SALE TO THE FORMER OWNER. THIS CONFISCATION VIOLATES THE FEDERAL AND STATE CONSTITUTIONAL PROVISIONS THAT PROHIBIT THE GOVERNMENT FROM TAKING PRIVATE PROPERTY FOR PUBLIC USE WITHOUT JUST COMPENSATION. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

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

SANTA BARBARA ASSOCIATION OF REALTORS V. CITY OF SANTA BARBARA. THE CITY OF SANTA BARBARA REQUIRES THAT ALL PERSONS WHO TRANSFER RESIDENTIAL PROPERTY SUBMIT AN APPLICATION FOR A ZONING INFORMATION REPORT (ZIR). THE APPLICATION WILL NOT BE APPROVED UNTIL A CITY ZONING INSPECTOR, WHO IS NEITHER A BUILDING INSPECTOR NOR A LICENSED SURVEYOR, CONDUCTS A WARRANTLESS ADMINISTRATIVE SEARCH OF THE INSIDE AND OUTSIDE OF THE RESIDENCE AND ANY OTHER STRUCTURES ON THE PROPERTY. THE CITY USES THIS PROCESS TO DISCOVER ZONING AND PERMITTING VIOLATIONS. PLF REPRESENTS LOCAL REALTORS IN A LAWSUIT CHALLENGING THESE REQUIREMENTS AS UNCONSTITUTIONAL CONDITIONS ON THE RIGHT TO PRIVACY UNDER THE FOURTH AMENDMENT. LITIGATION IS ONGOING IN THE TRIAL COURT. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

ST. JOHNS RIVER MANAGEMENT DISTRICT, FLORIDA V. KOONTZ. KOONTZ SUED THE DISTRICT BECAUSE ITS OFF-SITE MITIGATION CONDITIONS TO A PERMIT



Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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 AND THE REMAINDER OF \$645,463.70 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. THE CITY AGREED TO CHANGE THE LAW AND THE CASE SETTLED. THE SETTLEMENT INCLUDED THE CITY'S PAYMENT OF \$20,000 IN ATTORNEYS' FEES TO PLF.

WAYSIDE CHURCH V. COUNTY OF VAN BUREN, MICHIGAN. IN MICHIGAN, WHEN LANDOWNERS FAIL TO PAY THEIR PROPERTY TAXES, LOCAL GOVERNMENTS TAKE THE PROPERTY, SELL IT, AND KEEP ALL THE PROFITS-NO MATTER HOW SMALL THE DEBT OR HOW VALUABLE THE PROPERTY. AS A RESULT, LOCAL GOVERNMENTS PROFIT HANDSOMELY OVER THE MISFORTUNE OF THEIR RESIDENTS. FOR EXAMPLE, A FEW YEARS AGO, WAYSIDE CHURCH LOST A PIECE OF LAND WORTH A LITTLE OVER \$200,000. EVEN AFTER DEDUCTING OUTSTANDING TAX DEBTS, INTEREST, PENALTIES, AND FEES, VAN BUREN COUNTY MADE \$189,250 IN PROFIT BY FORECLOSING AND AUCTIONING THE PROPERTY. HAVING LOST IN THE LOWER

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

COURTS, PLF TOOK OVER REPRESENTATION OF WAYSIDE CHURCH AND OTHERS WHO HAVE LOST THEIR HOMES AND EQUITY TO FILE A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. THE COURT DENIED THE PETITION. PLF DID NOT SEEK OR RECOVER FEES.

YIM V. CITY OF SEATTLE. PLF REPRESENTS LANDOWNERS OF SMALL RENTAL PROPERTIES IN A CHALLENGE TO SEATTLE'S "FIRST IN TIME" RENTAL ORDINANCE THAT REQUIRES THEM TO RENT THEIR PROPERTY TO THE FIRST QUALIFIED APPLICANT. THIS DEPRIVATION OF THE OWNERS' RIGHT TO CHOOSE THEIR TENANTS TAKES AN IMPORTANT ELEMENT OF THEIR PROPERTY RIGHTS, IN VIOLATION OF THE FIFTH AMENDMENT'S PROTECTION AGAINST TAKINGS WITHOUT JUST COMPENSATION. TRIAL LEVEL LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

PROCEDURAL GUARANTEES: THE CONSTITUTION ESTABLISHES A SEPARATION OF POWERS AND EXPRESS GUARANTEES OF DUE PROCESS. THE FIGHT FOR LIBERTY IS OFTEN A MATTER OF ENSURING THAT THOSE WHO GOVERN US DO NOT EXCEED THEIR CONSTITUTIONALLY LIMITED AUTHORITY WHEN ENACTING AND ENFORCING THE LAW. PLF FIGHTS TO END THE MODERN ADMINISTRATIVE STATE, INCLUDING LIMITING JUDICIAL DEFERENCE TO LEGISLATIVE AND ADMINISTRATIVE JUDGMENTS; RESTORE SEPARATION OF POWERS AGAINST IMPROPER DELEGATION OF AUTHORITY TO BUREAUCRATS; DEFINE THE LIMITED SCOPE OF FEDERAL POWER UNDER THE COMMERCE CLAUSE; REVIVE THE DOCTRINE OF ENUMERATED POWERS; AND ENSURE DUE PROCESS OF LAW.

AMERICAN FEDERATION OF AVICULTURE V. U.S. FISH AND WILDLIFE SERVICE. REPRESENTING THE AMERICAN FEDERATION OF AVICULTURE, A NONPROFIT THAT EDUCATES THE PUBLIC AND REPRESENTS THE INTERESTS OF BIRD OWNERS AND

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

BREEDERS, PLF FILED A COMPLAINT IN THE DISTRICT COURT FOR THE DISTRICT OF COLUMBIA TO FORCE THE U.S. FISH AND WILDLIFE SERVICE TO OBEY THE LAW AND ISSUE A DECISION ON THE PETITION TO REMOVE THE GOLDEN PARAKEET FROM THE LIST OF PROTECTED SPECIES UNDER THE ENDANGERED SPECIES ACT. THE GOVERNMENT DEMANDED 41 MONTHS TO DO WHAT THE LAW REQUIRES BE DONE IN 12. WHILE THE FEDERAL GOVERNMENT HAS LIMITED RESOURCES AND MANY SPECIES TO REVIEW, DELISTING THE GOLDEN PARAKEET SHOULD BE DONE PROMPTLY AND IN ACCORDANCE WITH THE LAW. DELISTING THE BIRD WOULD ALLOW AFA'S BREEDERS TO CONTINUE AND EXPAND THEIR CONSERVATION EFFORTS AND FREE THE GOVERNMENT TO FOCUS ON SPECIES THAT ARE ACTUALLY IN DANGER OF EXTINCTION. THE CASE SETTLED AND PLF RECOVERED \$469.72 IN COSTS (NO ATTORNEYS' FEES).

BONNER COUNTY V. ZINKE. REPRESENTING BONNER COUNTY, IDAHO, AND THE IDAHO SNOWMOBILE ASSOCIATION, PLF SUBMITTED A 60-DAY LETTER OF INTENT TO SUE TO THE AGENCY REGARDING THE U.S. FISH AND WILDLIFE SERVICE'S PROPOSAL TO LIST THE SOUTHERN SELKIRK MOUNTAIN POPULATION OF WOODLAND CARIBOU AS A DISTINCT POPULATION SEGMENT REQUIRING CRITICAL HABITAT DESIGNATION. SUCH DESIGNATIONS PLACE SEVERE RESTRICTIONS ON OTHER LAND USES. THIS LITIGATION IS ON HOLD PENDING GOVERNMENT ACTION.

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

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

AND NORTHERN MIDWEST. THE LITIGATION IS ONGOING IN THE SAN DIEGO  
SUPERIOR COURT. BECAUSE THE CASE IS PENDING, 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 WOULD BE PREMATURE TO SEEK FEES.

CALIFORNIA CATTLEMEN'S ASS'N V. U.S. FISH AND WILDLIFE SERVICE. PLF  
REPRESENTS PARTIES CHALLENGING THE DESIGNATION OF CRITICAL HABITAT FOR  
TWO SPECIES OF THE YELLOW-LEGGED FROG AND YOSEMITE TOAD. THE  
DESIGNATION COVERS OVER 1.8 MILLION ACRES IN 16 CALIFORNIA COUNTIES.  
AMONG OTHER THINGS, THE RULE RESTRICTS THE USE OF PUBLIC AND PRIVATE  
LANDS FOR GRAZING AND TIMBER HARVESTING IMPERILING THE LIVELIHOOD OF  
FARMERS, RANCHERS, LANDOWNERS, AND LOCAL ENTERPRISES DEPENDENT ON THESE  
ACTIVITIES. EVEN SCHOOLS ARE AFFECTED THAT DERIVE INCOME FROM TIMBER  
PRODUCTION. BUT THE FISH AND WILDLIFE SERVICE REFUSED TO CONSIDER THESE  
IMPACTS OR PROVIDE THE ALTERNATIVES ANALYSIS THE RFA REQUIRES ASSERTING  
ITS CRITICAL HABITAT REGULATIONS ONLY AFFECT OTHER FEDERAL AGENCIES AND  
NOT SMALL ENTITIES. TRIAL LEVEL LITIGATION IS ONGOING. BECAUSE THIS  
CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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 LIVELIHOOD ARE THREATENED BY SERVICE'S UNILATERAL TERMINATION OF PROTECTION FOR LAWFUL FISHING ACTIVITIES. AFTER LOSING ON SUMMARY JUDGMENT, PLF APPEALED TO THE NINTH CIRCUIT, COMPLETED ALL BRIEFING AND CONDUCTED ORAL ARGUMENT. 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 MOOTNESS, AFTER WHICH THE TRIAL COURT DISMISSED THE LAWSUIT. THE APPELLATE COURT GRANTED THE PLAINTIFFS' PERMISSION TO REINSTATE THEIR APPEAL AND LITIGATION CONTINUES IN THE APPELLATE COURT. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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

CENTER FOR BIOLOGICAL DIVERSITY (CBD) V. ZINKE. CBD SUED THE SECRETARY OF THE INTERIOR BECAUSE CONGRESS USED THE CONGRESSIONAL REVIEW ACT TO RESCIND AN ALASKA WILDLIFE RULE. PLF REPRESENTS ALASKAN SPORTSMEN AND OTHER PARTIES AS INTERVENORS IN SUPPORT OF THE CONSTITUTIONALITY OF THE CONGRESSIONAL REVIEW ACT AND IN SUPPORT OF THE RULE'S RESCISSION. TRIAL LEVEL LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

PREMATURE TO SEEK FEES.

CENTER FOR ENVIRONMENTAL SCIENCE, ACCURACY AND RELIABILITY V. U.S. DEPT. OF INTERIOR. ON BEHALF OF A BROAD COALITION OF HOME BUILDERS, SOUND SCIENCE, AND PROPERTY RIGHTS ADVOCATES, PLF SUED THE DEPARTMENT OF INTERIOR IN FEDERAL COURT OVER THE AGENCY'S REFUSAL TO DELIST THE COASTAL CALIFORNIA GNATCATCHER FROM THE ENDANGERED SPECIES ACT. THE SERVICE'S DENIAL VIOLATES THE ENDANGERED SPECIES ACT BECAUSE IT FAILS TO ARTICULATE ANY DEFINITION OR STANDARD FOR DETERMINING WHY THE GNATCATCHER PURPORTEDLY CONSTITUTES ITS OWN SUBSPECIES. IT ALSO VIOLATES THE FEDERAL ADVISORY COMMITTEE ACT BECAUSE THE PUBLIC RECEIVED NO NOTICE OR OPPORTUNITY TO PARTICIPATE IN THE PRIVATELY CONVENED PEER REVIEW PANEL, THE FINAL REPORT OF WHICH HEAVILY INFLUENCED THE AGENCY'S DECISION TO REJECT THE DELISTING PETITION. BECAUSE THE CASE IS ONGOING, 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. THE CASE SETTLED ON THE EVE OF TRIAL. PLF DID NOT SEEK OR RECOVER FEES.

FOSTER V. VILSACK. REPRESENTING THE FOSTER FAMILY, PLF FILED A PETITION

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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. THE PETITION WAS DENIED. 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 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. BRIEFING CONTINUED THROUGH 2017. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

IN RE PETITION TO DELIST THE PREBLE'S MEADOW JUMPING MOUSE. ON BEHALF OF A BROAD COALITION OF SOUND SCIENCE AND PROPERTY RIGHTS ADVOCATES, PLF PETITIONED THE FEDERAL GOVERNMENT TO DELIST THE PREBLE'S MEADOW JUMPING MOUSE FROM THE ENDANGERED SPECIES ACT. THE PREBLE'S MOUSE HAS BEEN CONSIDERED ITS OWN SUBSPECIES SINCE THE 1950S, AND HAS BEEN LISTED AS THREATENED SINCE 1998. BUT FOR ALMOST ITS ENTIRE TENURE UNDER THE



Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

ENDANGERED SPECIES ACT, THE MOUSE HAS ATTRACTED CONSIDERABLE CONTROVERSY. ONE REASON IS THE SIGNIFICANT NEGATIVE ECONOMIC IMPACT THAT THE LISTING IMPOSES ON PROPERTY OWNERS IN WYOMING AND COLORADO, ESTIMATED TO BE OVER \$200 MILLION OVER TWENTY YEARS. ANOTHER REASON IS THE RATHER SLIM SCIENTIFIC BASIS FOR THE SERVICE'S CONCLUSION THAT THE MOUSE COMPRISES ITS OWN LISTABLE SUBSPECIES. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

IN RE TAXONOMY RULE-MAKING PETITION. ON BEHALF OF AN ARRAY OF AGRICULTURAL INTERESTS, PROPERTY OWNERS, AND SCIENCE-BASED ADVOCACY GROUPS, PLF PETITIONED THE SECRETARIES OF INTERIOR AND COMMERCE AND THEIR DELEGATES THE UNITED STATES FISH AND WILDLIFE SERVICE AND THE NATIONAL MARINE FISHERIES SERVICE TO PRODUCE REGULATORY DEFINITIONS FOR THE TERMS "SPECIES" AND "SUBSPECIES" AS USED IN THE ENDANGERED SPECIES ACT. THE GOVERNMENT HAS NOT YET ACTED ON THE PETITION. BECAUSE THIS CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

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 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 CONTINUED TO MONITOR COMPLIANCE IN 2017. 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

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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. THE PETITION WAS DENIED IN 2017 AND PLF FILED A PETITION FOR A WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

MASSACHUSETTS LOBSTERMEN'S ASSOCIATION V. ROSS. REPRESENTING FISHERMAN AND LOBSTERMEN WHO ARE LOCKED OUT OF VALUABLE FISHING GROUNDS, PLF FILED A COMPLAINT IN FEDERAL DISTRICT COURT TO CHALLENGE PRESIDENT OBAMA'S NORTHEAST CANYONS AND SEAMOUNTS MARINE NATIONAL MONUMENT DESIGNATION UNDER ANTIQUITIES ACT. AN AREA IN THE OCEAN THE SIZE OF CONNECTICUT CANNOT QUALIFY AS A MONUMENT - WHICH THE ACT DESCRIBES AS BEING THE SMALLEST POSSIBLE AREA OF LAND NECESSARY TO PRESERVE AN IMPORTANT RESOURCE. THE MONUMENT DESIGNATION ALSO THREATENS TO UNDERMINE YEARS' WORTH OF EFFORT BY OUR CLIENTS TO PROMOTE SUSTAINABLE FISHING IN THE REGION. BY SHUTTING OFF THE AREA TO FISHERMEN, THE PROCLAMATION FORCES THEM TO RELOCATE FROM THIS HEALTHY FISHERY TO OTHER AREAS THAT ARE LESS SUSTAINABLE. THE CASE IS STAYED PENDING EXECUTIVE ACTION. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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, WHICH ISSUED AN ADVERSE DECISION IN 2017. PLF FILED A PETITION FOR REVIEW IN THE CALIFORNIA SUPREME COURT, WHICH WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES.

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 2017, PLF CONCLUDED BRIEFING ON A MOTION FOR SUMMARY JUDGMENT IN THE TRIAL COURT. AFTER THE DISTRICT COURT ISSUED AN ADVERSE DECISION, PLF APPEALED. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

OTERO COUNTY CATTLEMEN'S ASSOCIATION V. U.S. FISH AND WILDLIFE SERVICE. REPRESENTING THE NORTHERN NEW MEXICO STOCKMAN'S ASSOCIATION AND THE OTERO COUNTY CATTLEMEN'S ASSOCIATION, PLF NOTIFIED THE SERVICE OF ITS INTENT TO SUE TO CHALLENGE THE DESIGNATION OF CRITICAL HABITAT FOR THE NEW MEXICO MEADOW JUMPING MOUSE. THE DESIGNATION IS ILLEGAL BECAUSE THE SERVICE FAILED TO PROPERLY CONSIDER THE ECONOMIC IMPACTS OF THE DESIGNATION PRIOR TO ADOPTING THE FINAL RULE. THE SERVICE ALSO FAILED TO EXCLUDE ANY AREAS FROM THE DESIGNATION BASED ON THE SUBSET OF ECONOMIC IMPACTS THAT IT DID CONSIDER. BECAUSE THIS CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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

PEOPLE V. RINEHART. CALIFORNIA BANS SUCTION DREDGE MINING, EVEN ON FEDERAL LANDS, DESPITE THE FACT THAT CONGRESS ENCOURAGES MINING ON FEDERAL LANDS, AS IT HAS FOR MORE THAN 150 YEARS. THE SUPREME COURT HAS HELD THAT STATES CAN SUPPLEMENT FEDERAL REGULATION OF MINING TO ADDRESS ENVIRONMENTAL IMPACTS. BUT CALIFORNIA CHOSE TO BAN SUCTION DREDGE MINING ENTIRELY. BY TAKING THAT UNPRECEDENTED STEP, CALIFORNIA WENT ACROSS THE LINE BETWEEN SUPPLEMENTING FEDERAL LAW (PERMITTED) AND FRUSTRATING IT (PREEMPTED). THIS CASE WILL DETERMINE HOW CONFLICTS OVER FEDERAL LAND USE WILL BE RESOLVED, THE FUTURE OF ENVIRONMENTAL FEDERALISM, AND THE INCOMES OF MINERS THROUGHOUT THE COUNTRY. REPRESENTING BRANDON RINEHART, PLF FILED A PETITION FOR WRIT OF CERTIORARI ASKING THE SUPREME COURT OF THE UNITED STATES TO DECIDE WHETHER STATES CAN FRUSTRATE FEDERAL LAW BY BANNING FEDERALLY ENCOURAGED ACTIVITIES, LIKE MINING, ON FEDERAL LANDS. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

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. THE TENTH CIRCUIT COURT OF APPEALS ISSUED AN ADVERSE DECISION AND, IN 2017, PLF FILED A PETITION FOR WRIT OF CERTIORARI IN THE U.S.

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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

PETITION RE COASTAL COMMISSION'S SHORELINE PROTECTIVE DEVICE POLICY. REPRESENTING THE COASTAL RIGHTS COMMISSION, PLF FILED A PETITION WITH CALIFORNIA'S OFFICE OF ADMINISTRATIVE LAW CHALLENGING THE STATE COASTAL COMMISSION'S UNDERGROUND REGULATIONS ENACTED WITHOUT PUBLIC NOTICE AND COMMENT IN VIOLATION OF THE COASTAL ACT AND THE ADMINISTRATIVE PROCEDURES ACT. THE CHALLENGED POLICY REQUIRES COASTAL PROPERTY OWNERS TO FORFEIT THEIR RIGHT TO BUILD A SHORELINE PROTECTIVE DEVICE (SUCH AS A SEAWALL OR BLUFF STABILIZATION DEVICE) AS A CONDITION TO OBTAINING A COASTAL DEVELOPMENT PERMIT. BECAUSE THIS ACTION IS ONGOING, IT WOULD BE 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 2017 TO REPRESENT THE SACKETTS ON REMAND. PLF FILED A MOTION FOR SUMMARY JUDGMENT SEEKING A RULING THAT THE SACKETTS' 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

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

ISSUE A RULE TO RECLASSIFY THE MANATEE. IT FAILED TO DO SO, AND IN 2017 PLF PREPARED A NEW 60-DAY NOTICE THAT IT WOULD SUE TO ENFORCE THE LAW. THIS 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. THE MANATEES WERE DOWNLISTED ON APRIL 5, 2017. 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. THE DISTRICT COURT UPHELD THE GOVERNMENT ACTION AND PLF APPEALED TO THE NINTH CIRCUIT. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

TOWN OF COOS BAY V. ROSS. THE FEDERAL GOVERNMENT IS TWISTING ENVIRONMENTAL AND EMERGENCY MANAGEMENT LAW TO IMPOSE FEDERAL ZONING CONTROL OVER OREGON'S COASTAL REGIONS AND MUCH OF THE REST OF THE STATE. IN ORDER TO BE ELIGIBLE FOR FEDERAL FLOOD INSURANCE, LOCAL COMMUNITIES WOULD HAVE TO ABSTAIN FROM ECONOMIC DEVELOPMENT-PURPORTEDLY TO PROTECT CERTAIN ENDANGERED SPECIES, EVEN THOUGH, AS A MATTER OF LAW, FEMA AND ITS FLOOD INSURANCE PROGRAM HAVE NO IMPACT ON SPECIES WHATSOEVER. IF FEDERAL BUREAUCRATS CAN MISUSE AN INSURANCE PROGRAM TO

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

TURN THEMSELVES INTO A SUPER ZONING BOARD, ISSUING DECREES HAVING NOTHING TO DO WITH FLOOD CONTROL AND SAFETY, THEY COULD TRY IT IN ANY COMMUNITY WHERE THE PROGRAM OPERATES. PLF REPRESENTS THE TOWN OF COOS BAY IN A LAWSUIT TO TAKE BACK DECISION-MAKING POWER. TRIAL LEVEL LITIGATION IS STAYED PENDING ACTION IN A RELATED CASE. BECAUSE THIS CASE IS PENDING, IT WOULD BE 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. THE NINTH CIRCUIT COURT OF APPEALS AFFIRMED. 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. IN 2017, PLF SUBMITTED BRIEFS AS RESPONDENT IN THE U.S. SUPREME COURT IN THE CONSOLIDATED CASE OF NATIONAL ASSOCIATION OF MANUFACTURERS V. DEPARTMENT OF DEFENSE. BECAUSE THESE CASES ARE ONGOING, IT IS PREMATURE TO SEEK FEES.

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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. AFTER AN ADVERSE DECISION FROM THE DISTRICT COURT, PLF APPEALED TO THE NINTH CIRCUIT COURT OF APPEALS AND FILED BRIEFS IN THAT COURT. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

PERSONAL LIBERTIES: THE LIBERTY PROTECTED BY THE CONSTITUTION ENCOMPASSES YOUR RIGHT TO BE FREE IN THE ENJOYMENT OF ALL OF YOUR ABILITIES IN THE PURSUIT OF HAPPINESS, INCLUDING THE RIGHT TO EXPRESS YOURSELF IN THOUGHT AND ACTION, TO PURSUE THE OCCUPATION OF YOUR CHOICE, TO LIVE WHERE YOU WANT, AND TO PURSUE THE BEST EDUCATION FOR YOU AND YOUR CHILDREN. PLF LITIGATES TO VINDICATE FREEDOM OF SPEECH AND ASSOCIATION; DEFEND THE RIGHT TO EARN A LIVING; SUPPORT FREEDOM IN EDUCATION; AND UPHOLD EQUAL PROTECTION OF THE LAW, INCLUDING FREEDOM FROM RACIAL DISCRIMINATION.

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



Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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.

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

ASSOCIATED BUILDERS AND CONTRACTORS-CALIFORNIA COOPERATION COMMITTEE V. BECERRA. REPRESENTING A BUILDING CONTRACTOR TRADE ASSOCIATION, PLF TOOK OVER DIRECT REPRESENTATION ON APPEAL OF A FIRST AMENDMENT CHALLENGE TO A CALIFORNIA LAW WHEREBY CONTRACTORS FOR PUBLIC PROJECTS CAN RECEIVE A PREVAILING WAGE CREDIT FOR CONTRIBUTIONS MADE ONLY TO SELECTED "INDUSTRY ADVANCEMENT FUNDS" THAT ADVOCATE FOR UNION INTERESTS. BECAUSE THIS STATUTE FAVORS SOME EXPRESSIVE VIEWPOINTS OVER OTHERS, THE LAW VIOLATES THE FIRST AMENDMENT. IN 2017, PLF SUBMITTED BRIEFS IN 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. THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

FEES.

CHEF GEOFF'S V. JEFFREY PAINTER. THE STATE OF VIRGINIA SIGNIFICANTLY LIMITS THE LANGUAGE THAT RESTAURANTS CAN USE TO ADVERTISE SPECIALS RELATED TO ALCOHOL PURCHASES. FOR EXAMPLE, THEY MAY NOT ADVERTISE THE ACTUAL PRICE OF A BOTTLE OF WINE OR DESIGNATE "WEDNESDAY WINE NIGHT" OR "MARGARITA THURSDAY." PLF REPRESENTS AWARD-WINNING CHEF AND RESTAURANTEER GEOFF TRACY IN A FIRST AMENDMENT CHALLENGE TO THESE STATE LAWS THAT UNLAWFULLY RESTRICT TRUTHFUL SPEECH. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK 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 REASONS AND PLF APPEALED TO THE EIGHTH CIRCUIT. IN 2017, PLF BRIEFED AND ARGUED THE CASE IN THE EIGHTH CIRCUIT, WHICH AFFIRMED THE LOWER COURT DECISION. PLF THEN FILED A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. BECAUSE THIS CASE REMAINS PENDING, IT IS PREMATURE TO SEEK FEES.

ELSTER V. CITY OF SEATTLE. A SEATTLE LAW AUTHORIZES THE CITY TO ISSUE "DEMOCRACY VOUCHERS" EVERY ELECTION CYCLE TO RESIDENTS WITHIN THE CITY LIMITS. THE RESIDENTS MAY THEN CONTRIBUTE THESE VOUCHERS TO ELIGIBLE

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

CANDIDATES FOR CITY ELECTED OFFICES. PLF REPRESENTS SEATTLE TAXPAYERS AND PROPERTY OWNERS IN A LAWSUIT CHALLENGING THE VOUCHERS AS VIOLATING THE FIRST AMENDMENT AND EQUAL PROTECTION. THE KING COUNTY SUPERIOR COURT UPHELD THE LAW AND PLF APPEALED. BECAUSE LITIGATION IS ONGOING, IT IS PREMATURE TO SEEK FEES.

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.

JOHNSON V. CASSELLIUS. PLF REPRESENTS HIGH SCHOOL STUDENT KAIDEN JOHNSON AND HIS MOTHER IN A FEDERAL EQUAL PROTECTION CHALLENGE TO THE ENFORCEMENT OF A DISCRIMINATORY SEX-BASED CLASSIFICATION IN A MINNESOTA STATUTE THAT PROHIBITS BOYS FROM COMPETING ALONGSIDE FEMALE CLASSMATES ON HIS SCHOOL'S DANCE TEAM. IN 2017, PLF SENT A NOTICE LETTER TO THE SCHOOL DISTRICT SEEKING TO END THIS DISCRIMINATORY PRACTICE AND, WHEN THE DISTRICT FAILED TO RESCIND THE REGULATION, PLF PETITIONED THE FEDERAL DEPARTMENT OF EDUCATION TO COMMENCE AN INVESTIGATION. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

KRAUSE V. SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA. RISING SENIOR

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

HIGH SCHOOL STUDENT J.P. KRAUSE RAN FOR CLASS PRESIDENT. WITH THE PERMISSION OF HIS AP HISTORY TEACHER, HE DELIVERED A SATIRICAL, 90-SECOND CAMPAIGN SPEECH DURING CLASS, WHICH WAS RECORDED BY A CLASSMATE. HE WON THE ELECTION. ONE OF HIS COMPETITORS THEN CLAIMED THE SPEECH "HARASSED" HER AND THE SCHOOL STRIPPED J.P. OF HIS VICTORY AND DISCIPLINED HIM FOR VIOLATION OF THE SCHOOL'S CODE OF CONDUCT. PLF REPRESENTED J.P. AND HIS MOTHER TO SET THE SCHOOL STRAIGHT ABOUT J.P.'S FIRST AMENDMENT RIGHTS, WHICH DO NOT DISAPPEAR SIMPLY BECAUSE HE IS A STUDENT. AFTER THE CASE GENERATED NATIONAL ATTENTION, THE SCHOOL AGREED TO REINSTATE J.P. AS SENIOR CLASS PRESIDENT AND REMOVE ANY DISCIPLINARY RECORD FROM HIS FILE. PLF DID NOT SEEK OR RECOVER FEES.

LIPPMAN V. CITY OF OAKLAND, CALIFORNIA. 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.

MINERVA DAIRY V. BRANCEL. PLF REPRESENTS MINERVA DAIRY AND ITS PRESIDENT, ADAM MUELLER, IN A CHALLENGE TO A WISCONSIN LAW THAT BANS BUTTER FROM BEING SOLD WITHIN WISCONSIN IF IT HASN'T FIRST BEEN "GRADED." WISCONSIN'S LAW PREVENTS BUTTER MAKERS OUTSIDE OF WISCONSIN FROM SELLING THEIR PRODUCTS IN THAT STATE UNLESS THEY FIRST GO THROUGH THE ARDUOUS AND COST PROHIBITIVE PROCESS OF GETTING THEIR BUTTER

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

GRADED. THE LAWSUIT ALLEGES THAT WISCONSIN'S LAW VIOLATES THE COMMERCE CLAUSE, AS WELL AS THE DUE PROCESS AND EQUAL PROTECTION CLAUSES OF THE FOURTEENTH AMENDMENT. TRIAL LEVEL LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

MINNESOTA VOTERS ALLIANCE V. MANSKY. PLF REPRESENTS MINNESOTA VOTERS IN A CHALLENGE TO A STATE STATUTE THAT PROHIBITS WEARING "POLITICAL" APPAREL IN OR NEAR A POLLING PLACE. THIS OVERBROAD LAW, WHICH PROHIBITS A T-SHIRT WITH A TEA PARTY OR AFL-CIO LOGO, OR A BUTTON THAT SAYS "PLEASE I.D. ME", VIOLATES THE VOTERS' FIRST AMENDMENT RIGHT OF FREE SPEECH. AFTER THE VOTERS LOST IN THE LOWER COURTS, PLF TOOK OVER THE CASE TO PETITION THE U.S. SUPREME COURT TO REVIEW THE APPELLATE COURT DECISION. THE SUPREME COURT AGREED TO HEAR THE CASE AND MERITS BRIEFING IS ONGOING. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

QUAD KNOPF, INC. V. PUBLIC UTILITIES COMMISSION. PLF REPRESENTS QUAD KNOPF, AN ENVIRONMENTAL PLANNING AND CONSULTING FIRM IN CALIFORNIA THAT CONTRACTS TO PERFORM SERVICES WITH CALIFORNIA PUBLIC UTILITIES COMMISSION. BECAUSE OF THE COMMISSION'S REGULATIONS REQUIRING THAT CONTRACTORS UTILIZE A SET PERCENTAGE OF WOMEN- AND MINORITY-OWNED SUBCONTRACTORS, QUAD KNOPF IS REQUIRED TO SUBCONTRACT WORK THAT COULD BE PERFORMED BY ITS OWN EMPLOYEES. THESE REGULATIONS VIOLATE THE STATE CONSTITUTION'S COMMITMENT TO PUBLIC CONTRACTING WITHOUT REGARD TO THE RACE OR SEX OF CONTRACTORS, ENACTED AS PROPOSITION 209 IN 1996. PLF PETITIONED THE PUBLIC UTILITIES COMMISSION TO RESCIND ITS REGULATIONS TO THE EXTENT THEY OFFER PREFERENTIAL TREATMENT BASED ON RACE AND SEX. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

SHOCK V. CITY OF SEATTLE, WASHINGTON. THE CITY OF SEATTLE ADOPTED AN INCOME TAX THAT TARGETS THE CITY'S "HIGH-INCOME" RESIDENTS BY IMPOSING A 2.25 PERCENT TAX ON ANY INDIVIDUAL EARNING MORE THAN \$250,000, AND AN INITIAL RATE OF 0 PERCENT ON EVERYONE ELSE. SOLD AS A "WEALTH TAX," THE CITY'S ORDINANCE IS A TROJAN HORSE THAT THREATENS THE RIGHTS OF POOR AND MIDDLE CLASS FAMILIES. THE INCOME BANDS AND TAX RATES ARE TEMPORARY. ONCE A SOURCE OF TAX REVENUE OPENS, THE GOVERNMENT WILL MINE IT-MEANING THAT EVERY INCOME LEVEL IS NOW EXPOSED TO NEW TAXES. PLF REPRESENTS SEATTLE RESIDENTS IN A CHALLENGE TO THE CITY'S DISCRIMINATORY "ACHIEVEMENT TAX" THAT VIOLATES THE STATE CONSTITUTION'S PROHIBITION ON INCOME TAXES, AND, WHEN TAXES ARE PERMITTED, REQUIRES UNIFORMITY AMONG CITIZENS. THE TRIAL COURT STRUCK DOWN THE ORDINANCE AND THE CITY WILL APPEAL. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

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

THE BOOK PASSAGE V. BECERRA. BOOK PASSAGE IS A BOOKSTORE THAT HOSTS OVER 700 AUTHOR EVENTS A YEAR-IN WHICH AUTHORS GIVE TALKS, READ PASSAGES, INTERACT WITH READERS, AND SIGN BOOKS. THE OWNER KEEPS COPIES OF SIGNED BOOKS FROM THESE EVENTS TO SELL LATER. BOOK PASSAGE ALSO PROCURES A MONTHLY BOOK CLUB, WHEREIN READERS ARE SENT A FIRST EDITION SIGNED BOOK BY AN UP-AND-COMING AUTHOR. BOOK PASSAGE DOESN'T CHARGE A PREMIUM FOR THE SIGNATURE; ALL OF ITS BOOKS ARE SOLD FOR THEIR COVER PRICE. THE CALIFORNIA LEGISLATURE RECENTLY EXPANDED ITS AUTOGRAPH LAW (WHICH FORMERLY ONLY APPLIED TO SPORTS MEMORABILIA) TO INCLUDE ANY SIGNED ITEM WORTH OVER \$5-INCLUDING BOOKS. THIS MAKES IT EXTREMELY RISKY, IF NOT IMPOSSIBLE, FOR BOOK PASSAGE TO CONTINUE SELLING AUTOGRAPHED BOOKS OR HOSTING AUTHOR EVENTS. PLF REPRESENTED BOOK

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

PASSAGE IN A LAWSUIT CHALLENGING THE LAW AS VIOLATING THE FIRST AMENDMENT. THE LEGISLATURE SUBSEQUENTLY PASSED A LAW REPEALING LIABILITY AND PLF DISMISSED THE CASE. PLF DID NOT SEEK OR RECOVER FEES.

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 SAFETY. ORAL ARGUMENT WAS HELD IN 2017. THE COURT ISSUED AN ADVERSE DECISION. PLF DID NOT SEEK OR RECOVER FEES.

YIM V. CITY OF SEATTLE. PLF REPRESENTS OWNERS OF SEVERAL SMALL RENTAL PROPERTIES TO CHALLENGE THE CONSTITUTIONALITY OF SEATTLE'S "FAIR CHANCE HOUSING ORDINANCE," WHICH RESTRICTS A RESIDENTIAL LANDLORD FROM CONSIDERING A TENANT APPLICANT'S CRIMINAL HISTORY WHEN DECIDING TO WHOM HE OR SHE WILL RENT THE PROPERTY. PLF FILED THE COMPLAINT IN WASHINGTON STATE COURT AND LITIGATION IS ONGOING. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

AMERICAN FURNITURE WAREHOUSE CO. V. TOWN OF GILBERT (ARIZONA COURT OF APPEALS)

AMERICANS FOR PROSPERITY FOUNDATION V. BECERRA (NINTH CIRCUIT COURT OF APPEALS)

ANDERSON V. METRO. GOV. OF NASHVILLE & DAVIDSON COUNTY (TENNESSEE COURT OF APPEAL)

BAY POINT PROPERTIES, INC. V. MISSISSIPPI TRANSPORTATION COMM'N (U.S. SUPREME COURT)

BEACH GROUP INVESTMENTS, LLC V. FLORIDA (U.S. SUPREME COURT)

BERNINGER V. FEDERAL COMMICATIONS COMMISSION (U.S. SUPREME COURT)

BIGGS V. BETLATCH (ARIZONA SUPREME COURT)

BLOOMINGDALE'S, INC. V. VITOLO (U.S. SUPREME COURT)

BOLING V. PUBLIC EMPLOYMENT RELATIONS BOARD (CALIFORNIA SUPREME COURT)

BROTT V. UNITED STATES (U.S. SUPREME COURT)

CASCADIA WILDLANDS V. SCOTT TIMBER CO. (NINTH CIRCUIT COURT OF APPEALS)

CASINO REINVESTMENT DEVELOPMENT AUTHORITY V. BIRNBAUM (NEW JERSEY COURT OF APPEALS)

CHMIELEWSKI V. ST. PETE BEACH, FLORIDA (ELEVENTH CIRCUIT COURT OF APPEALS)

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

CLARK V. CITY OF SEATTLE, WASHINGTON (NINTH CIRCUIT COURT OF APPEALS)

DESERT WATER AGENCY V. AGUA CALIENTE BAND OF INDIANS (U.S. SUPREME COURT)

DRAKES BAY OYSTER CO. V. CALIFORNIA COASTAL COMMISSION (CALIFORNIA SUPREME COURT)

E.I. DUPONT DE NEMOURS AND CO. V. SMILEY (U.S. SUPREME COURT)

ENVIRONMENTAL LAW FOUNDATION V. STATE WATER RESOURCES CONTROL BOARD



Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

(CAL. COURT OF APPEAL)

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

GUNDERSON V. STATE OF INDIANA (INDIANA SUPREME COURT)

HERNANDEZ V. STATE OF NEW YORK (NEW YORK SUPREME COURT)

HILL V. SEIU (U.S. SUPREME COURT)

IN RE GUNNISON SAGE GROUSE (DISTRICT COURT OF COLORADO)

JANUS V. AFCSME (U.S. SUPREME COURT)

JARREAU V. SOUTH LA FOURCHE LEVEE DISTRICT (U.S. SUPREME COURT)

LUCIA V. SECURITIES AND EXCHANGE COMM'N (U.S. SUPREME COURT)

MAYTOWN SAND &amp; GRAVEL, LLC V. THURSTON COUNTY (WASHINGTON SUPREME COURT)

NATIONAL RESTAURANT ASS'N V. DEP'T OF LABOR (U.S. SUPREME COURT)

NIANG V. CARROLL (EIGHTH CIRCUIT COURT OF APPEALS)

OIL STATES ENERGY LLC V. GREENE'S ENERGY GROUPS LLC (U.S. SUPREME COURT)

OLYMPIC STEWARDSHIP FOUNDATION V. GROWTH MANAGEMENT HEARINGS BOARD (WASHINGTON SUPREME COURT)

RENTERIA V. SUPERIOR COURT (U.S. SUPREME COURT)

ROSS V. ACADIA SEAPLANTS LTD. (MAINE SUPREME COURT)

ROTHE DEVELOPMENT, INC. V. DEP'T OF DEFENSE AND SMALL BUSINESS ADMINISTRATION (U.S. SUPREME COURT)

S.S. V. STEPHANIE H. (U.S. SUPREME COURT)

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

UNITED STATES V. ROBERTSON (NINTH CIRCUIT COURT OF APPEALS)

VIZIO, INC. V. KLEE (SECOND CIRCUIT COURT OF APPEALS)

WOMEN'S SURGICAL CENTER, LLC V. REESE (GEORGIA SUPREME COURT)

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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.

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

SFAS NO.247 ADJUSTMENT FOR SPLIT INTEREST AGREEMENTS

-50,743.

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

FORM 990, PART XII, LINE 2C:

NO CHANGE FROM PRIOR YEAR

## Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
 ► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

2017

**Open to Public  
Inspection**

Name of the organization

Employer identification number  
94-2197343

## PACIFIC LEGAL FOUNDATION

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

[illegible]

**Part II**

**Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

[illegible]

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

SEE PART VII FOR CONTINUATIONS

732161 09-11-17 LHA

67

Schedule R (Form 990) 2017



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

<b>Note:</b> Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.	
<b>1</b>	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?
<b>a</b>	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
<b>b</b>	Gift, grant, or capital contribution to related organization(s)
<b>c</b>	Gift, grant, or capital contribution from related organization(s)
<b>d</b>	Loans or loan guarantees to or for related organization(s)
<b>e</b>	Loans or loan guarantees by related organization(s)
<b>f</b>	Dividends from related organization(s)
<b>g</b>	Sale of assets to related organization(s)
<b>h</b>	Purchase of assets from related organization(s)
<b>i</b>	Exchange of assets with related organization(s)
<b>j</b>	Lease of facilities, equipment, or other assets to related organization(s)
<b>k</b>	Lease of facilities, equipment, or other assets from related organization(s)
<b>l</b>	Performance of services or membership or fundraising solicitations for related organization(s)
<b>m</b>	Performance of services or membership or fundraising solicitations by related organization(s)
<b>n</b>	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
<b>o</b>	Sharing of paid employees with related organization(s)
<b>p</b>	Reimbursement paid to related organization(s) for expenses
<b>q</b>	Reimbursement paid by related organization(s) for expenses
<b>r</b>	Other transfer of cash or property to related organization(s)
<b>s</b>	Other transfer of cash or property from related organization(s)
<b>2</b>	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(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