

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

OMB No. 1545-0047

2020Department of the Treasury
Internal Revenue Service

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

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021****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)

555 CAPITOL MALL, SUITE 1290

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****555 CAPITOL MALL, SUITE 1290, SACRAMENTO, CA****D** Employer identification number**94-2197343****E** Telephone number**916-419-7111****G** Gross receipts \$ **18,386,652.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

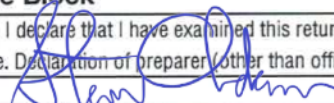
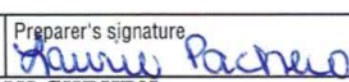
If "No," attach a list. See instructions

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

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PACIFIC LEGAL FOUNDATION LITIGATES NATIONWIDE TO SECURE ALL AMERICANS' INALIENABLE RIGHTS TO			
	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) 19		
	4	Number of independent voting members of the governing body (Part VI, line 1b) 19		
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a) 109		
	6	Total number of volunteers (estimate if necessary) 0		
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.	
7b		Net unrelated business taxable income from Form 990-T, Part I, line 11 0.		
Prior Year		Current Year		
8		Contributions and grants (Part VIII, line 1h) 13,762,161.	16,892,254.	
9		Program service revenue (Part VIII, line 2g) 416,400.	329,224.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d) 2,218,074.	865,217.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 155,488.	299,957.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 16,552,123.	18,386,652.	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.	0.
		14	Benefits paid to or for members (Part IX, column (A), line 4) 0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 12,100,145.	13,025,888.	
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 68,125.	0.	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,856,524.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 4,308,411.	4,062,623.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 16,476,681.	17,088,511.	
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 75,442.	1,298,141.	
	Beginning of Current Year		End of Year	
	20	Total assets (Part X, line 16) 64,175,752.	79,792,141.	
	21	Total liabilities (Part X, line 26) 3,916,874.	4,429,140.	
22	Net assets or fund balances. Subtract line 21 from line 20 60,258,878.	75,363,001.		

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 January 4, 2022
	STEVEN D. ANDERSON, PRESIDENT & CEO	Type or print name and title
Paid Preparer Use Only	Print/Type preparer's name LAURIE A. PACHECO	Preparer's signature 
	Firm's name ▶ CAMPBELL TAYLOR WASHBURN	Firm's EIN ▶ 68-0251243
	Firm's address ▶ 3741 DOUGLAS BLVD, SUITE 350 ROSEVILLE, CA 95661	Phone no. (916) 929-3680

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

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

- 1** Briefly describe the organization's mission:
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 \$ **13,269,247.** including grants of \$) (Revenue \$ **629,181.**)
SEE SCHEDULE O FOR A LIST OF CASES LITIGATED DURING THE FISCAL YEAR ENDING JUNE 30, 2021.
- 4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
- 4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
- 4d** Other program services (Describe on Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)
- 4e** Total program service expenses **13,269,247.**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	X	
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 109		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country ▶			
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

Form 990 (2020)

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 on Schedule O. See instructions.

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

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

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 19 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 on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 19		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	<input checked="" type="checkbox"/>
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?	6	<input checked="" type="checkbox"/>
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	<input checked="" type="checkbox"/>
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	<input checked="" type="checkbox"/>
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	<input checked="" type="checkbox"/>
b Each committee with authority to act on behalf of the governing body?	8b	<input checked="" type="checkbox"/>
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	<input checked="" type="checkbox"/>

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **CA, AK, AZ, FL, HI, IL, KS, MD, MA, MI, MN, NJ**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O)

19 Describe on 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
555 CAPITOL MALL, SUITE 1290, SACRAMENTO, CA 95814

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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. See instructions for the order in which to list the persons above.

☐ 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) STEVEN D. ANDERSON PRESIDENT & CEO	37.50			X				501,268.	0.	69,519.
(2) JOHN M. GROEN EXECUTIVE VP & GENERAL COU	37.50			X				307,307.	0.	42,378.
(3) TODD GAZIANO CHIEF OF LEGAL POLICY & RESEARCH	37.50				X			263,333.	0.	37,884.
(4) LARRY G. SALZMAN SECRETARY & DIR. OF LITIGATION	37.50			X				232,500.	0.	36,901.
(5) JAMES S. BURLING VP LEGAL AFFAIRS	37.50				X			231,459.	0.	36,577.
(6) STEVE SIMPSON SENIOR ATTORNEY	37.50				X			225,000.	0.	30,342.
(7) CHARLES E. WILCOX IV COO/CFO	37.50			X				224,093.	0.	29,627.
(8) JOSHUA THOMPSON DIRECTOR OF LEGAL OPERATIONS	37.50				X			213,833.	0.	39,236.
(9) DOUG KRUSE SR. DIRECTOR OF DEVELOPMENT	37.50				X			198,533.	0.	16,975.
(10) SCOTT BARTON SR. DIR. OF COMMUNICATIONS & OUTREAC	37.50				X			185,333.	0.	26,945.
(11) JAMES L. CLOUD TRUSTEE	1.00	X						0.	0.	0.
(12) GREG EVANS TRUSTEE	1.00	X						0.	0.	0.
(13) LEONARD S. FRANK TRUSTEE	1.00	X						0.	0.	0.
(14) BRIAN G. CARTWRIGHT CHAIR	1.00	X		X				0.	0.	0.
(15) GEORGE KIMBALL TRUSTEE	1.00	X						0.	0.	0.
(16) APRIL J. MORRIS TRUSTEE	1.00	X						0.	0.	0.
(17) JERRY W.P. SCHAUFFLER 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) BRUCE C. SMITH TRUSTEE	1.00	X						0.	0.	0.
(19) CHARLES W. TRAINOR TRUSTEE	1.00	X						0.	0.	0.
(20) RONALD E. VAN BUSKIRK TRUSTEE	1.00	X						0.	0.	0.
(21) JEFFREY E. WARREN TRUSTEE	1.00	X						0.	0.	0.
(22) AMY B. BOULRIS TRUSTEE	1.00	X						0.	0.	0.
(23) ROSS BORBA JR. TRUSTEE	1.00	X						0.	0.	0.
(24) JOHN C. HARRIS TRUSTEE	1.00	X						0.	0.	0.
(25) ROBERT D. CONNORS VICE CHAIR	1.00	X		X				0.	0.	0.
(26) ROBERT K. BEST TRUSTEE	1.00	X						0.	0.	0.
1b Subtotal								2,582,659.	0.	366,384.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,582,659.	0.	366,384.

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

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- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		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
MORGAN MEREDITH & ASSOCIATES, 22780 INDIAN CREEK DRIVE STE 100, DULLES, VA 20166	DIRECT MAIL	211,706.
MY BIZ NICHE LLC, 17797 NORTH PERIMETER DRIVE, D105, SCOTTSDALE, AZ 85255	WEBSITE DESIGN & DEVELOPMENT	140,877.

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

2

SEE PART VII, SECTION A CONTINUATION SHEETS

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	16,892,254.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 1,032,793.			
	h	Total. Add lines 1a-1f		16,892,254.			
Program Service Revenue	2 a	COURT AWARDED ATTY FEES	Business Code	541100	329,224.	329,224.	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		329,224.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		692,541.		
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)			172,676.	172,676.	
8 a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
b		Less: direct expenses					
c		Net income or (loss) from fundraising events					
9 a		Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER INCOME	Business Code	541100	299,957.	299,957.	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		299,957.			
	12	Total revenue. See instructions		18,386,652.	801,857.	0.	692,541.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,265,168.	874,281.	314,190.	76,697.
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	9,044,684.	8,048,030.	345,282.	651,372.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	728,488.	544,843.	97,888.	85,757.
9 Other employee benefits	1,285,769.	881,613.	304,312.	99,844.
10 Payroll taxes	701,779.	534,667.	67,544.	99,568.
11 Fees for services (nonemployees):				
a Management				
b Legal	190,852.	44,684.	146,168.	
c Accounting	66,831.		66,831.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
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	319,132.	15,098.	304,701.	-667.
14 Information technology				
15 Royalties				
16 Occupancy	465,779.	403,092.	29,794.	32,893.
17 Travel	162,641.	99,354.	42,022.	21,265.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	184,997.	160,100.	11,833.	13,064.
23 Insurance	34,357.	29,733.	2,198.	2,426.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISC OPERATING EXPENSES	939,382.	337,828.	166,895.	434,659.
b PRINTING & PUBLICATIONS	820,775.	734,427.		86,348.
c POSTAGE & SHIPPING	313,749.	52,785.	20,948.	240,016.
d LITIGATION EXPENSE	185,623.	185,623.		
e All other expenses	378,505.	323,089.	42,134.	13,282.
25 Total functional expenses. Add lines 1 through 24e	17,088,511.	13,269,247.	1,962,740.	1,856,524.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	45,317.	45,317.	0.	0.

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,417,266.	1	1,512,189.
	2 Savings and temporary cash investments	97,490.	2	129,995.
	3 Pledges and grants receivable, net	935,291.	3	1,241,271.
	4 Accounts receivable, net	89,149.	4	37,513.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	220,161.	9	148,713.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,480,241.		
	b Less: accumulated depreciation	10b 2,488,627.	10c	2,991,614.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	54,909,227.	12	69,298,884.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,366,784.	15	4,431,962.
16 Total assets. Add lines 1 through 15 (must equal line 33)	64,175,752.	16	79,792,141.	
Liabilities	17 Accounts payable and accrued expenses	149,355.	17	118,412.
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		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	3,767,519.	25	4,310,728.
	26 Total liabilities. Add lines 17 through 25	3,916,874.	26	4,429,140.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	56,325,352.	27	70,156,589.
	28 Net assets with donor restrictions	3,933,526.	28	5,206,412.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	60,258,878.	32	75,363,001.
	33 Total liabilities and net assets/fund balances	64,175,752.	33	79,792,141.

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Part XI Reconciliation of Net AssetsCheck 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	18,386,652.
2	Total expenses (must equal Part IX, column (A), line 25)	2	17,088,511.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,298,141.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	60,258,878.
5	Net unrealized gains (losses) on investments	5	13,410,133.
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 on Schedule O)	9	395,849.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	75,363,001.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
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? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<input checked="" type="checkbox"/>	
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? _____		<input checked="" type="checkbox"/>
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 on Schedule O and describe any steps taken to undergo such audits _____		

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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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	10,159,026.	13,337,074.	13,608,144.	13,762,161.	16,892,254.	67,758,659.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	10,159,026.	13,337,074.	13,608,144.	13,762,161.	16,892,254.	67,758,659.
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)						14,548,692.
6 Public support. Subtract line 5 from line 4.						53,209,967.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	10,159,026.	13,337,074.	13,608,144.	13,762,161.	16,892,254.	67,758,659.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	934,089.	618,189.	4,085,915.	2,218,074.	865,217.	8,721,484.
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.)	13,271.	12,117.	32,771.	155,488.	299,957.	513,604.
11 Total support. Add lines 7 through 10						76,993,747.
12 Gross receipts from related activities, etc. (see instructions)					12	3,802,043.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	69.11 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	67.30 %
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2020

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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 Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
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 Part VI .		
c 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 Part VI .		
10a 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 line 10b below.		
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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described in line 11a above?		
11b		
c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*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 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
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 0.015 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 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <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) 2020

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	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

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 C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ \$

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities ▶ \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b ▶ \$

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990 or 990-EZ) 2020

LHA

032041 12-02-20

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)	79,090.													
c Total lobbying expenditures (add lines 1a and 1b)	79,090.													
d Other exempt purpose expenditures	17,009,421.													
e Total exempt purpose expenditures (add lines 1c and 1d)	17,088,511.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 70%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
2a Lobbying nontaxable amount	488,877.	922,061.	973,834.	1,000,000.	3,384,772.
b Lobbying ceiling amount (150% of line 2a, column(e))					5,077,158.
c Total lobbying expenditures	17,527.	106,686.	143,036.	79,090.	346,339.
d Grassroots nontaxable amount	122,219.	230,515.	243,459.	250,000.	846,193.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,269,290.
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2020

09060103 759263 PACIFICLEGAL 2020.05010 PACIFIC LEGAL FOUNDATION PACIFI21

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 for instructions and the latest information.**

OMB No. 1545-0047

2020

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 (for example, 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 FASB 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 FASB 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 FASB 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) 2020

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 make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ 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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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	53,198,337.	54,108,051.	46,792,797.	42,027,462.	37,163,941.
b Contributions	1,411,631.	3,037,510.	8,222,507.	8,519,491.	3,636,806.
c Net investment earnings, gains, and losses	14,233,204.	1,073,612.	3,960,108.	57,304.	4,894,060.
d Grants or scholarships					
e Other expenditures for facilities and programs	1,613,764.	4,889,523.	4,737,887.	3,750,000.	3,558,264.
f Administrative expenses	143,958.	131,313.	129,474.	61,460.	109,081.
g End of year balance	67,085,450.	53,198,337.	54,108,051.	46,792,797.	42,027,462.

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

a Board designated or quasi-endowment ☒ 97.4800 %

b Permanent endowment ☒ 2.5200 %

c Term 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		3,573,909.	1,564,403.	2,009,506.
c Leasehold improvements				
d Equipment				
e Other		1,006,332.	924,224.	82,108.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,991,614.

Schedule D (Form 990) 2020

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) MUTUAL FUNDS PRIMARILY		
(B) INVESTED IN DEBT & EQUITY		
(C) SECURITIES	59,979,186.	END-OF-YEAR MARKET VALUE
(D) MONEY MARKET ACCOUNTS	1,309,772.	END-OF-YEAR MARKET VALUE
(E) GOVERNMENTAL BONDS &		
(F) SECURITIES	8,009,926.	END-OF-YEAR MARKET VALUE
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	69,298,884.	

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)		
Total. (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) DEPOSITS, STOCK RECEIVABLE & MISC.	37,950.
(2) CHARITABLE REMAINDER TRUST ASSETS	4,394,012.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	4,431,962.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED EXPENSES	1,042,794.
(3) LIABILITY UNDER UNITRUST	3,267,934.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	4,310,728.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☒

Schedule D (Form 990) 2020

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	32,192,634.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	13,410,133.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	395,849.
e	Add lines 2a through 2d	2e	13,805,982.
3	Subtract line 2e from line 1	3	18,386,652.
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	18,386,652.

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	17,088,511.
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	17,088,511.
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	17,088,511.

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 2016.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 395,849.

Part XIII **Supplemental Information** (continued)[illegible]

**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 for instructions and the latest information.

OMB No. 1545-0047

2020

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.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> 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 organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2020

Part III	Supplemental Information
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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

OMB No. 1545-0047

2020

Open to Public
Inspection

- ▶ **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 for instructions and the latest information.**

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	20	1,015,193.	NYSE MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (2 1-PAGE ADVE)	X	5	17,600.	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 V, 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
33		

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

Schedule M (Form 990) 2020

Supplemental Information.

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 for the latest information.

OMB No. 1545-0047

2020

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.

PART III, LINE 4A

LIST OF CASES LITIGATED DURING THE FISCAL YEAR ENDING JUNE 30, 2021.

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.

ADAMSKI V. CALIFORNIA COASTAL COMMISSION. CHRIS ADAMSKI, A MONTEREY
COUNTY, CALIFORNIA CONTRACTOR, AND HIS LONGTIME MENTOR AND FRIEND MIKE
PIETRO BOUGHT FOUR PROPERTIES IN THE COUNTY, WITH PLANS TO DEVELOP TWO
HOUSES TO SELL, AND THEN BUILD ONE HOUSE FOR EACH OF THEM. THE
CALIFORNIA COASTAL COMMISSION (CCC) REVERSED THE PERMITS FOR THREE OF
THE LOTS BECAUSE ADAMSKI AND PIETRO COULDN'T PROVE WITH 100 PERCENT
CERTAINTY THAT THEIR LAND CONTAINS NO ARCHEOLOGICAL RESOURCES. THE CCC

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

EFFECTIVELY BANNED BASEMENTS IN THE AREA AND ILLEGALLY EXPANDED THEIR OVERSIGHT OF LOCAL BUILDING REGULATIONS. BECAUSE THE COMMISSION HAS NEITHER THE JURISDICTION NOR THE RIGHT TO CREATE ARBITRARY NEW LAND USE LAWS THROUGH PERMITTING, PLF IS REPRESENTING ADAMSKI AND PIETRO IN A LAWSUIT AGAINST THE COMMISSION IN STATE COURT. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

ANDREWS V. CITY OF MENTOR, OHIO. CHARLES ANDREWS OWNS 16 UNDEVELOPED ACRES OF LAND IN THE CITY OF MENTOR, OHIO. HE SOUGHT A ZONING CHANGE TO A HIGHER RESIDENTIAL DENSITY ZONE, WHICH WOULD ALLOW PROFITABLE DEVELOPMENT OF THE LAND. THE CITY DENIED THE ZONING REQUEST, MAKING ECONOMICALLY VIABLE USE OF THE LAND IMPRACTICAL. ANDREWS SUED AND LOST IN FEDERAL DISTRICT COURT. PLF TOOK OVER REPRESENTATION OF ANDREWS FOR HIS APPEAL TO THE UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT, TO ARGUE BOTH THAT HE HAS A CONSTITUTIONAL PROPERTY INTEREST ENTITLING HIM TO ALLEGE AN UNCONSTITUTIONAL TAKING AND VIOLATION OF DUE PROCESS, AND THAT HE SUFFICIENTLY DEMONSTRATED UNFAIR TREATMENT THAT VIOLATES THE CONSTITUTION'S EQUAL PROTECTION CLAUSE. BECAUSE LITIGATION IS ONGOING, IT WOULD BE PREMATURE TO SEEK FEES.

BALLINGER V. CITY OF OAKLAND, CALIFORNIA. REPRESENTING OAKLAND HOMEOWNERS, PLF FILED A LAWSUIT CHALLENGING AN ORDINANCE REQUIRING RENTAL OWNERS TO MAKE CASH PAYMENTS TO TENANTS WHO MUST RELOCATE WHEN THE OWNER WANTS TO OCCUPY THE PROPERTY. THIS IS AN UNCONSTITUTIONAL TAKING UNDER THE FIFTH AMENDMENT THAT AFFECTS ALL HOMEOWNERS WHO ARE CURRENTLY RENTING UNITS OR CONSIDERING DOING SO. THE COMPLAINT WAS FILED IN FEDERAL COURT, THEN DISMISSED. PLF APPEALED TO THE NINTH CIRCUIT. BRIEFING AND ORAL ARGUMENT ARE COMPLETE. BECAUSE LITIGATION IS ONGOING, IT WOULD BE PREMATURE TO SEEK FEES.

BARNETTE V. HBI, LLC, ET AL. WHEN WALTER BARNETTE FAILED TO PAY \$986.50

Name of the organization

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IN PROPERTY TAXES, SARPY COUNTY SOLD LIENS TO HIS PROPERTY TO A PRIVATE INVESTOR, PONTIAN LAND HOLDINGS, LLC FOR \$1,180. WHEN BARNETTE FAILED TO PAY HIS DEBT, NEBRASKA LAW GAVE PONTIAN ABSOLUTE TITLE AND PAID BARNETTE NOTHING. PONTIAN, SERVING AS AN AGENT OF THE COUNTY, WAS CHARGED UNDER NEBRASKA LAW WITH PROVIDING NOTICE TO BARNETTE PRIOR TO TAKING TITLE. THE NEBRASKA SUPREME COURT HELD THAT ADDITIONAL NOTICE WAS NOT REQUIRED, EVEN THOUGH THE COUNTY KNEW BARNETTE HAD NOT RECEIVED PRIOR ATTEMPTS AT NOTICE, BECAUSE BARNETTE'S LAND DID NOT CONTAIN A HOME AND THEREFORE WAS DEEMED INSIGNIFICANT. PLF FILED A PETITION FOR WRIT OF CERTIORARI. THE PETITION WAS DENIED AND THE CASE IS CLOSED. PLF DID NOT SEEK OR RECOVER FEES.

BENEDETTI V. COUNTY OF MARIN, CALIFORNIA. PLF REPRESENTS A WILLIE BENEDETTI 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. TRIAL LEVEL LITIGATION WAS STAYED PENDING ADOPTION OF AMENDMENTS TO THE COUNTY LAND USE PLAN. MR. BENEDETTI PASSED AWAY AND PLF NOW REPRESENTS HIS SONS, EXECUTORS OF HIS ESTATE, TO PURSUE THE LITIGATION. ON BEHALF OF THE ESTATE, PLF SUBMITTED COMMENTS TO THE COUNTY REGARDING PENDING LAND USE PLAN AMENDMENTS. THE COASTAL COMMISSION ADOPTED FAVORABLE POLICY CHANGES AND BOTH THE COMMISSION AND THE COUNTY AGREED TO TOLL ANY STATUTES OF LIMITATIONS AND NOT TO ENFORCE THE CHALLENGED PROVISIONS. THE PARTIES STIPULATED TO DISMISS THE CASE. PLF DID NOT SEEK OR RECOVER FEES.

CALIFORNIA V. WHEELER/WATERKEEPER ALLIANCE V. WHEELER. PLF REPRESENTS MIKE AND CHANTELL SACKETT (SEE SACKETT V. U.S. ENVIRONMENTAL PROTECTION AGENCY, BELOW) AS PROPOSED DEFENDANT-INTERVENORS IN LAWSUITS CHALLENGING THE TRUMP ADMINISTRATION'S NEW DEFINITION OF WATERS OF THE UNITED STATES. PLF WOULD ARGUE THAT A NATIONWIDE INJUNCTION SHOULD NOT

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

PREVENT IMPLEMENTATION OF THE RULE. IN THE CALIFORNIA CASE, THE DISTRICT COURT DENIED THE MOTION TO INTERVENE AND PLF APPEALED TO THE NINTH CIRCUIT AND FILED BRIEFS. THE FEDERAL DISTRICT COURT GRANTED THE SACKETTS' MOTION TO INTERVENE IN THE WATERKEEPER CASE AND DENIED THE MOTION IN THE CALIFORNIA CASE. PLF APPEALED THE DENIAL TO THE NINTH CIRCUIT. THE CALIFORNIA CASE IS STAYED PENDING POTENTIAL GOVERNMENT ACTION. BECAUSE THESE CASES ARE PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

CEDAR POINT NURSERY V. GOULD. REPRESENTING A CALIFORNIA NURSERY AND PACKING COMPANY, PLF SUED TO CHALLENGE 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, AND CONDUCTED ORAL ARGUMENT. AFTER AN ADVERSE DECISION, PLF FILED A PETITION FOR REHEARING EN BANC, WHICH WAS DENIED WITH A DISSENT. PLF FILED A PETITION FOR WRIT OF CERTIORARI, WHICH WAS GRANTED. VICTORY! THE SUPREME COURT RULED 6-3 THAT THE ACCESS REGULATION WAS A PHYSICAL TAKING. THE COURT REMANDED TO LOWER COURTS FOR FURTHER PROCEEDINGS CONSISTENT WITH THE RULING. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES.

CHESAPEAKE BAY FOUNDATION, INC. V. WHEELER/SOUTH CAROLINA COASTAL CONSERVATION LEAGUE V. REGAN. ENVIRONMENTAL ADVOCACY GROUPS ARE SUING THE EPA AND ARMY CORPS OF ENGINEERS IN MARYLAND AND SOUTH CAROLINA TO INVALIDATE THE TRUMP ADMINISTRATION'S REGULATIONS REDEFINING "NAVIGABLE WATERS" UNDER THE CLEAN WATER ACT. PLF REPRESENTS CHANTELL AND MIKE SACKETT AS PROPOSED DEFENDANT-INTERVENORS IN BOTH LAWSUITS TO DEFEND

Name of the organization

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THE PORTION OF THE NEW RULE THAT REMOVES THEIR IDAHO PROPERTY FROM CLEAN WATER ACT REGULATION AND WOULD ALLOW THEM TO BUILD THEIR HOME ON THEIR RESIDENTIALLY-ZONED PROPERTY. DUE TO BIDEN ADMINISTRATION ACTION, THE MARYLAND CASE IS STAYED. PLF FILED A PROPOSED MOTION FOR SUMMARY JUDGMENT IN THE SOUTH CAROLINA CASE. BECAUSE THESE CASES ARE ONGOING, IT IS PREMATURE TO SEEK FEES.

CHRISTENSEN V. CALIFORNIA JUDICIAL COUNCIL. LIKE MILLIONS OF AMERICANS, INDIVIDUAL LANDLORDS HAVE BEEN THROWN INTO FINANCIAL TURMOIL BY THE PANDEMIC AND RESULTING LOCKDOWNS. NONETHELESS, THE CALIFORNIA JUDICIAL COUNCIL ENACTED AN "EMERGENCY RULE" DECLARING THAT COURTS WOULD NOT CONSIDER EVICTION CASES FOR THE DURATION OF GOV. GAVIN NEWSOM'S STATE-OF-EMERGENCY DECLARATION PLUS 90 DAYS. AS A PRACTICAL MATTER, THIS BANS EVICTIONS, FORCING LANDLORDS TO TURN AWAY CONSCIENTIOUS INDIVIDUALS SEEKING HOUSING IN ORDER TO CONTINUE TO HOUSE TENANTS WHO HARASS NEIGHBORS, CONDUCT CRIMES ON THE PREMISES, DAMAGE THE PROPERTY, AND REFUSE TO PAY RENT. REPRESENTING TWO RETIREES WHO LEASE THEIR PROPERTIES AT MODEST RATES, PLF FILED A LAWSUIT CHALLENGING CALIFORNIA COURTS' REFUSAL TO HEAR EVICTION PROCEEDINGS. SUBSEQUENTLY, THE JUDICIAL COUNCIL RESCINDED THE RULE, ADOPTING SOME OF PLF'S SEPARATION OF POWERS ARGUMENTS AS A REASON FOR THE RESCISSION. PLF DISMISSED THE CASE AND DID NOT SEEK OR RECOVER FEES.

DONNELLY V. CITY OF SAN MARINO, CALIFORNIA. ACCESSORY DWELLING UNITS (ADUS) ARE RECOGNIZED AS A VALUABLE AND ESSENTIAL COMPONENT OF CALIFORNIA'S HOUSING SUPPLY. IN 2019, THE STATE LEGISLATURE AMENDED A LAW TO ENCOURAGE DEVELOPMENT OF NEW ADUS BY SETTING STANDARDS THAT SEVERELY RESTRICT THE GROUNDS ON WHICH AN ADU PERMIT MAY BE DENIED. NOTWITHSTANDING THIS STATE LAW, THE CITY OF SAN MARINO ENACTED RESTRICTIVE DEVELOPMENT REGULATIONS THAT BAR ORDINARY ADU DEVELOPMENT.

Name of the organization

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REPRESENTING HOMEOWNER CORDELIA DONNELLY, PLF ASKED THE CALIFORNIA SUPREME COURT TO REVIEW DONNELLY'S CHALLENGE TO THE SAN MARINO LAW BECAUSE IT IS MORE RESTRICTIVE THAN ALLOWED BY STATE LAW AND NOT JUSTIFIED BY HEALTH, SAFETY, OR NUISANCE CONCERNS. THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES.

PART III, LINE 4A

DUPERE V. CITY OF DARTMOUTH, MASSACHUSETTS. IN 1996, TINA DUPERE MOVED BACK INTO HER CHILDHOOD HOME IN DARTMOUTH, MASSACHUSETTS, TO LIVE WITH HER MOTHER, MARY ANN. IN 2011, MARY ANN SUFFERED A PERMANENTLY DEBILITATING STROKE. TINA'S INCOME AS AN ADVOCATE AND CARETAKER FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES WAS NO MATCH FOR HER MOM'S COSTLY MEDICAL CARE, AND THEY FELL SHORT \$2,500 ON THEIR 2016 PROPERTY TAXES. THE TOWN OF DARTMOUTH PLACED A TAX LIEN ON THE DUPERES' HOME THEN SOLD ITS LIEN TO A PRIVATE COMPANY, TALLAGE DAVIS, LLC FOR ROUGHLY \$7,000. A YEAR LATER, TALLAGE FORECLOSED ON THE HOME, TAKING THE ENTIRE VALUE OF THE \$330,000 HOME FOR ITSELF AND LEAVING THE DUPERES WITH NOTHING. PLF ATTORNEYS REPRESENT THE DUPERES IN MASSACHUSETTS STATE COURT ARGUING THAT A FORECLOSURE INITIATED TO COLLECT A DELINQUENT TAX DEBT TRANSFERRED OVER \$300,000 OF PROPERTY EQUITY TO A PRIVATE INVESTOR IN VIOLATION OF THE STATE AND FEDERAL JUST COMPENSATION CLAUSES. THE PARTIES SETTLED AND THE DUPERES VOLUNTARILY DISMISSED THE CASE. PLF DID NOT RECOVER COSTS OR FEES.

EL PAPEL V. CITY OF SEATTLE. PLF REPRESENTS SEVERAL SEATTLE LANDLORDS IN A FEDERAL LAWSUIT CHALLENGING STATE AND CITY RULES THAT PROHIBIT LANDLORDS FROM EVICTING TENANTS. THE RULES, ADOPTED IN RESPONSE TO THE PANDEMIC, VIOLATE LANDLORDS' RIGHTS TO FREELY USE AND OCCUPY THEIR PROPERTY. GOVERNMENTS SHOULDN'T USE OVERLY BROAD EMERGENCY ACTION TO

Name of the organization

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Employer identification number

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FORCE LANDLORDS-OR ANY BUSINESSES-TO HOUSE NON-PAYING OR DISRUPTIVE TENANTS AGAINST THEIR WILL. THERE ARE OTHER SOLUTIONS THAT THE GOVERNMENT CAN LEVERAGE, SUCH AS RENTAL ASSISTANCE, THAT RESPECT THE RIGHTS OF PROPERTY OWNERS WHILE RESPONDING TO THE NEEDS OF TENANTS. THE PARTIES FILED CROSS-MOTIONS FOR SUMMARY JUDGMENT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

FELTNER V. CUYAHOGA COUNTY BOARD OF REVISION. PLF FILED A PETITION FOR WRIT OF CERTIORARI ON BEHALF OF ELLIOT FELTNER AGAINST CUYAHOGA COUNTY BOARD OF REVISION, ET. AL. IN THE SUPREME COURT OF THE UNITED STATES. FELTNER INHERITED AN AUTO BODY SHOP THAT INCLUDED DELINQUENT TAXES EQUAL TO ABOUT ONE-THIRD OF THE PROPERTY. THE COUNTY LAND BANK WANTED THE PROPERTY AND OHIO LAW PERMITS IT TO ACQUIRE THE PROPERTY-INCLUDING ALL EQUITY BEYOND THE AMOUNT OF THE TAX DEBT-WITHOUT ANY OF THE DUE PROCESS PROTECTIONS THAT NORMALLY APPLY. THE COUNTY TOOK THE ENTIRE WORTH OF THE PROPERTY AND GAVE IT TO THE LAND BANK FOR FREE, WHICH THEN SOLD IT TO A NEIGHBORING BUSINESS FOR A SMALL FRACTION OF THE PROPERTY'S WORTH. THE COUNTY'S ACTION IN TAKING THE PROPERTY AND DEPRIVING FELTNER OF HIS SURPLUS EQUITY VIOLATE THE CONSTITUTION. THE PETITION WAS DENIED AND THIS CASE IS CLOSED. PLF DID NOT SEEK OR RECOVER FEES.

FOSTER V. U.S. DEPARTMENT OF AGRICULTURE. ARLEN AND CINDY FOSTER ARE THIRD-GENERATION FARMERS IN MINER COUNTY, SOUTH DAKOTA. THEY HAVE A LONG HISTORY OF RESPONSIBLE LAND CONSERVATION, INCLUDING THE TREE LINE ARLEN'S FATHER PLANTED TO PREVENT EROSION. IN THE WINTER, DEEP SNOW DRIFTS PILE IN THE TREE BELT AND COME SPRING, THE MELTING SNOW COLLECTS IN A FARM FIELD. A FEDERAL AGENCY RULED THAT THE RESULTING MUD PUDDLE IS A FEDERALLY PROTECTED WETLAND, A DETERMINATION THAT FORCES THE FOSTERS TO CHOOSE BETWEEN FARMING THEIR PROPERTY AND MAINTAINING

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ELIGIBILITY FOR FEDERAL BENEFITS SUCH AS CROP INSURANCE. PLF REPRESENTS THE FOSTERS IN FEDERAL COURT TO CHALLENGE THE NATURAL RESOURCES CONSERVATION SERVICE'S REFUSAL TO REVIEW WHETHER ONE OF THE FOSTERS' FARM FIELDS CONTAINS A FEDERALLY REGULATED WETLAND. PLF CONDUCTED DISCOVERY AND MOVED FOR SUMMARY JUDGMENT. BECAUSE THIS CASE IS PENDING IT IS PREMATURE TO SEEK FEES.

FRIENDS OF THE CRAZY MOUNTAINS V. ERICKSON. SEVERAL ACTIVIST GROUPS SUED THE FOREST SERVICE AND A PRIVATE LANDOWNER IN FEDERAL COURT, SEEKING TO CANCEL A VOLUNTARY AGREEMENT TO RESOLVE CONFLICT OVER PUBLIC ACCESS TO THE CRAZY MOUNTAINS ACROSS PRIVATE PROPERTY. THESE GROUPS SEEK TO COMPEL THE FOREST SERVICE TO AGGRESSIVELY PURSUE CLAIMS OF A POSSIBLE EASEMENT ACROSS THE LANDOWNERS' PROPERTY, EVEN THOUGH THE AGENCY HAS NEVER FORMALLY ESTABLISHED ITS EXISTENCE. PLF REPRESENTS PRIVATE PROPERTY OWNERS M HANGING LAZY 3, LLC AND HENRY GUTH, INC. TO DEFEND PRIVATE PROPERTY RIGHTS BY ESTABLISHING, AMONG OTHER THINGS, THAT THE PROCESS OF FORMALLY ESTABLISHING A PUBLIC EASEMENT CANNOT BE CIRCUMVENTED BY SUING AN AGENCY UNDER THE ADMINISTRATIVE PROCEDURES ACT AND THAT ESTABLISHMENT OF AN EASEMENT BY PRESCRIPTION IS A TAKING REQUIRING JUST COMPENSATION. THE PARTIES FILED CROSS-MOTIONS FOR SUMMARY JUDGMENT. BECAUSE THIS CASE IS PENDING, 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 NOW-DEFUNCT 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, WHICH

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REVERSED AND REMANDED FOR FURTHER PROCEEDINGS IN THE DISTRICT COURT.

BECAUSE THE CASE REMAINS PENDING ON REMAND, PLF HAS NOT YET SOUGHT OR RECOVERED FEES.

ITEN V. COUNTY OF LOS ANGELES. HOWARD ITEN IS A RETIRED AUTO MECHANIC

WHO DEPENDS ON RENTAL INCOME FROM A SINGLE COMMERCIAL PROPERTY IN

LAWNDALE, CALIFORNIA. HIS CURRENT TENANT IS AN AUTO REPAIR FRANCHISEE

WHO HAS REFUSED TO PAY MUCH OF HIS RENT DURING THE COVID-19 PANDEMIC,

EVEN THOUGH HIS BUSINESS REMAINED OPEN THE ENTIRE TIME. HE OWES ITEN

THOUSANDS OF DOLLARS IN BACK RENT BUT ITEN CANNOT EVICT HIM UNDER LOS

ANGELES COUNTY'S COMMERCIAL EVICTION MORATORIUM. THE FRANCHISEE CAN

AVOID PAYING ANY CURRENT OR BACK-RENT UNTIL A FULL YEAR AFTER THE

MORATORIUM EXPIRES AND NEED NEVER PAY INTEREST OR FEES. ITEN MUST

ACCEPT THE FRANCHISEE'S WORD THAT HE IS SUFFERING A PANDEMIC HARDSHIP.

THE MORATORIUM UNDERMINES THE LEASE CONTRACT WITHOUT ACCOMPLISHING

ANYTHING TO CURB THE EMERGENCY THAT SUPPOSEDLY JUSTIFIED ITS ENACTMENT.

PLF REPRESENTS ITEN IN A FEDERAL LAWSUIT TO ASSERT HIS RIGHTS UNDER THE

FEDERAL CONSTITUTION'S CONTRACT CLAUSE. BECAUSE THIS CASE IS ONGOING,

IT IS PREMATURE TO SEEK FEES.

LENT V. CALIFORNIA COASTAL COMMISSION. PLF ATTORNEYS TOOK OVER THIS

CASE ON APPEAL TO CHALLENGE A \$4.2 MILLION FINE IMPOSED BY THE

CALIFORNIA COASTAL COMMISSION FOR AN ALLEGED ACCESS VIOLATION. WHEN

GOVERNMENT DEMANDS THAT PRIVATE PROPERTY OWNERS PROVIDE PUBLIC ACCESS

ACROSS AND ON THEIR LAND, THE CONSTITUTION REQUIRES THAT THE GOVERNMENT

PAY FOR IT. PLF COMPLETED BRIEFING IN THE CALIFORNIA COURT OF APPEAL.

THE COURT ISSUED AN ADVERSE RULING AND PLF FILED A PETITION FOR

REHEARING. THE COURT MODIFIED ITS OPINION BUT DENIED REHEARING. PLF

FILED A PETITION FOR REVIEW IN THE CALIFORNIA SUPREME COURT. BECAUSE

THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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MUCCIACCIO V. TOWN OF EASTON AND TALLAGE LINCOLN, LLC. MARK AND NEIL

MUCCIACCIO TREASURE THEIR DEEP FAMILY ROOTS IN EASTON, MASSACHUSETTS.

IN FACT, THE BROTHERS STILL LIVE IN THEIR CHILDHOOD HOME WITH MARK'S

WIFE, STEPDAUGHTER, AND TWO GRANDCHILDREN. A STREAK OF FINANCIAL

HARDSHIP AND FAMILY MEDICAL TROUBLES THAT BEGAN IN 2013 LEFT THEM

STRUGGLING TO KEEP UP WITH THEIR PROPERTY TAX BILLS. IN 2016, THE TOWN

OF EASTON TOOK THE MUCCIACCIO'S HOME-WORTH \$276,500-AND GAVE IT TO

TALLAGE LINCOLN, LLC, A PRIVATE COMPANY THAT BOUGHT THE TAX LIEN FOR

ABOUT \$4,300. PLF REPRESENTS THE MUCCIACCIO'S IN A LAWSUIT FILED IN THE

MASSACHUSETTS SUPERIOR COURT TO CHALLENGE MASSACHUSETTS' THEFT OF HOME

EQUITY. TALLAGE SUBSEQUENTLY AGREED TO ALLOW THE MUCCIACCIO'S TO PAY THE

DEBT AND RECOVER THEIR HOME AND THE CASE WAS DISMISSED. PLF DID NOT

SEEK OR RECOVER ANY FEES.

NEW MEXICO FARM AND LIVESTOCK BUREAU V. ZINKE. 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. THE

CASE WAS STAYED PENDING THE SUPREME COURT DECISION IN WEYERHAEUSER V.

U.S. FISH AND WILDLIFE SERVICE. WHEN THE STAY WAS LIFTED, PLF COMPLETED

BRIEFING AND ARGUED IN THE TENTH CIRCUIT, WHICH ISSUED A FAVORABLE

DECISION AND REMANDED ON ONE ISSUE RELATED TO THE REMEDY. PLF SETTLED

WITH THE GOVERNMENT FOR \$205,000 IN FEES AND \$600 COSTS RELATED TO WORK

DONE PRIOR TO THE TENTH CIRCUIT DECISION AND BRIEFING ON REMAND. PLF

LATER PREVAILED ON REMAND, WITH THE COURT VACATING THE DESIGNATION. PLF

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DID NOT SEEK OR RECOVER FEES FOR TIME SPENT ON REMAND.

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NORTHERN NEW MEXICO STOCKMAN'S ASSOCIATION V. U.S. FISH AND WILDLIFE SERVICE. CHALLENGING THE FISH AND WILDLIFE SERVICE'S DESIGNATION OF CRITICAL HABITAT FOR THE NEW MEXICO MEADOW JUMPING MOUSE, IN VIOLATION OF THE ENDANGERED SPECIES ACT AND THE APPOINTMENTS CLAUSE OF THE CONSTITUTION. 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. PLF FILED A COMPLAINT IN FEDERAL COURT. THE TRIAL COURT RULED IN FAVOR OF THE GOVERNMENT AND PLF FILED A MOTION TO ALTER OR AMEND THE JUDGMENT. WHEN THIS WAS DENIED, PLF APPEALED TO THE TENTH CIRCUIT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. PAKDEL V. CITY AND COUNTY OF SAN FRANCISCO. A CITY ORDINANCE REQUIRES ANYONE WHO CONVERTS A TENANCY-IN-COMMON APARTMENT INTEREST INTO A CONDOMINIUM INTEREST TO GIVE ANY EXISTING NON-OWNING TENANT A RIGHT TO A LIFETIME LEASE. ON BEHALF OF APARTMENT OWNERS PEYMAN PAKDEL AND SIMA CHEGINI, PLF IS CHALLENGING THE LAW AS AN UNCONSTITUTIONAL TAKING AND A VIOLATION OF PRIVACY INTERESTS PROTECTED BY SUBSTANTIVE DUE PROCESS AND THE FOURTH AMENDMENT IN THE NINTH CIRCUIT COURT OF APPEALS. BRIEFING WAS COMPLETED AND ARGUED. THE COURT ISSUED AN ADVERSE DECISION AND PLF FILED A PETITION FOR REHEARING EN BANC, WHICH WAS DENIED BUT RECEIVED NINE VOTES IN DISSENT. PLF FILED A PETITION FOR WRIT OF CERTIORARI. VICTORY! THE SUPREME COURT GRANTED THE PETITION, REVERSED THE NINTH CIRCUIT, AND REMANDED THE CASE FOR FURTHER PROCEEDINGS ON THE MERITS, SPECIFICALLY DIRECTING THE LOWER COURTS TO REVIEW THE PAKDELS' CLAIMS

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UNDER THE DOCTRINE ESTABLISHED IN CEDAR POINT NURSERY V. HASSID (SEE ABOVE). BECAUSE THIS CASE IS PENDING ON REMAND, IT IS PREMATURE TO SEEK FEES.

PAVLOCK V. INDIANA. THE PAVLOCK FAMILY HAS OWNED PROPERTY ALONG INDIANA'S LAKE MICHIGAN SHORELINE FOR GENERATIONS. LAST YEAR, A RULING BY THE INDIANA SUPREME COURT REDEFINED STATE LAW TO MOVE LAKEFRONT OWNERS' PROPERTY LINES FROM THE WATER'S EDGE OR BELOW TO THE LAKE'S ORDINARY HIGH-WATER MARK, TURNING LARGE SWATHS OF PRIVATE BEACH INTO PUBLIC PROPERTY WITHOUT COMPENSATION. THAT JUDICIAL DECISION TOOK THEIR PROPERTY EVEN THOUGH THE PAVLOCKS WERE NOT PARTIES TO THE 2018 CASE. BECAUSE A COURT, LIKE THE REST OF THE GOVERNMENT, CANNOT TAKE PRIVATE PROPERTY WITHOUT PAYING FOR IT, THE PAVLOCKS ARE FIGHTING BACK.

REPRESENTING THE PAVLOCKS, PLF FILED A FEDERAL LAWSUIT FILED TO RESTORE BEACHFRONT PROPERTY RIGHTS. THE TRIAL COURT GRANTED THE STATE'S MOTION TO DISMISS AND PLF APPEALED TO THE SEVENTH CIRCUIT AND FILED THE OPENING BRIEF. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

PEREZ V. WAYNE COUNTY, MICHIGAN. IN 2012, ERICA PEREZ AND HER FATHER BOUGHT A PROPERTY CONTAINING A FOUR-UNIT APARTMENT HOME AND A DILAPIDATED SINGLE-FAMILY HOME IN DETROIT FOR \$60,000. THEY SPENT THREE YEARS FIXING UP THE PROPERTY FOR RENTERS, WITH PLANS TO MOVE THERE THEMSELVES WHEN HER FATHER RETIRED. THOUGH THEY PAID PROPERTY TAXES EACH YEAR, THEY UNKNOWINGLY UNDERPAID THEIR 2014 TAXES BY \$144. BY 2017, WAYNE COUNTY TACKED ON ANOTHER \$359 IN INTEREST, PENALTIES AND FEES, FORECLOSED ON THEIR PROPERTY, SOLD IT FOR \$108,000 AND KEPT EVERY CENT. PLF FILED A COMPLAINT FILED IN FEDERAL COURT CHALLENGING THE TAX SURPLUS FORFEITURE LAW AN UNCONSTITUTIONAL UNDER THE TAKINGS AND EXCESSIVE FINES CLAUSES. AFTER THE MICHIGAN SUPREME COURT'S FAVORABLE

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DECISION IN RAFAELI V. OAKLAND COUNTY (SEE BELOW), PLF MOVED FOR SUMMARY DISPOSITION. BECAUSE THIS CASE IS PENDING, IT IS 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. PLF SUCCESSFULLY MOVED TO MODIFY THE RULING, SUBMITTED BRIEFING AND ARGUED THE CASE. AFTER AN ADVERSE DECISION, PLF FILED A PETITION FOR REVIEW IN THE WASHINGTON SUPREME COURT, WHICH WAS DENIED. PLF THEN FILED A PETITION FOR WRIT OF CERTIORARI. THE PETITION WAS DENIED AND THE CASE RETURNED TO THE TRIAL COURT FOR LITIGATION ON THE MERITS. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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. THE COURT UNANIMOUSLY RULED IN FAVOR OF RAFAELI, ELIMINATING THE ABILITY OF THE STATE TO STEAL ITS CITIZENS' HOME

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EQUITY. THE CASE WAS REMANDED AND LITIGATION CONTINUES AS A CLASS ACTION IN TRIAL COURT, LED BY LOCAL COUNSEL. BECAUSE THIS CASE IS PENDING, 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. THE TRIAL COURT ISSUED AN ADVERSE DECISION AND PLF APPEALED ON BEHALF OF THE SACKETTS. THE EPA WITHDREW ITS COMPLIANCE ORDER ON MARCH 13, 2020. IT REMAINS UNCLEAR WHETHER THE EPA STILL ASSERTS THAT SACKETTS' PROPERTY IS UNDER AGENCY'S JURISDICTION. PLF ASKED THE NINTH CIRCUIT COURT OF APPEALS TO REVIEW THIS, FILED BRIEFS, AND CONDUCTED ORAL ARGUMENT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

SANTA BARBARA CHANNELKEEPER V. STATE WATER RESOURCES BOARD. PLF IS DEFENDING THE GROUNDWATER RIGHTS OF ROBIN BERNHOFT AND OTHER HOMEOWNERS IN OJAI, CALIFORNIA, AGAINST LITIGATION BY THE CITY OF VENTURA, 20 MILES AWAY, TO TAKE OR CURTAIL THOSE RIGHTS WITHOUT DUE PROCESS OR JUST COMPENSATION. THE CASE IS IN PRELIMINARY STAGE WITH CITY OF VENTURA COMPLETING SERVICE ON SEVERAL THOUSAND LANDOWNERS IN THE WATERSHED. THE COURT WILL THEN HOLD AN EVIDENTIARY HEARING ON WHETHER THE GROUNDWATER BASINS IN THE VARIOUS PARTS OF THE WATERSHED ARE CONNECTED TO EACH OTHER. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

SEIDER V. CITY OF MALIBU, CALIFORNIA. DENNIS AND LEAH SEIDER WERE CONFRONTED BY TRESPASSERS CONSTANTLY TRAVERSING THEIR BEACHFRONT

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PROPERTY ALONG THE CALIFORNIA COAST AND THEN REFUSING TO LEAVE BECAUSE THE LAND IS NOT MARKED AS PRIVATE PROPERTY. WHEN THE SEIDERS SOUGHT TO PUT UP A SIGN, THE CITY SAID IT WAS NOT PERMITTED. REPRESENTED BY PLF, THEY FILED A COMPLAINT IN FEDERAL COURT AGAINST THE CITY OF MALIBU, CHALLENGING THE RESTRICTION AGAINST SIGNS TO CLEARLY MARK WHERE PUBLIC ACCESS ENDS AND PRIVATE PROPERTY BEGINS AT THEIR BEACHFRONT HOME. AMERICANS SHOULD NOT-AND DO NOT-NEED GOVERNMENT PERMISSION TO MARK THE BOUNDARIES OF THEIR PRIVATE PROPERTY IN ORDER TO ENFORCE THEIR FUNDAMENTAL RIGHT TO EXCLUDE TRESPASSERS. YET, MALIBU'S LAND USE PLAN UNCONSTITUTIONALLY DEMANDS THAT COASTAL PROPERTY OWNERS LIKE THE SEIDERS FORFEIT BOTH THEIR FIRST AMENDMENT AND PROPERTY RIGHTS. THE COURT GRANTED THE CITY'S MOTION TO DISMISS. PLF APPEALED AND FILED THE OPENING BRIEF. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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SHANDS V. CITY OF MARATHON, FLORIDA. THE CITY OF MARATHON IMPLEMENTED A SCHEME THAT ALLOWED THE CITY TO TAKE THE SHANDS FAMILY'S PROPERTY AND AVOID LIABILITY BY PROMISING CREDITS TOWARDS SOME POSSIBLE BUILDING PERMIT SOMEWHERE ELSE IN MONROE COUNTY AT SOME INDETERMINATE TIME IN THE FUTURE, PERHAPS TO BE ENJOYED BY SOME THIRD PARTY. REPRESENTING THE SHANDS FAMILY, PLF FILED A LAWSUIT IN FLORIDA STATE TRIAL COURT CHALLENGING THE CITY'S TOTAL TAKING OF THE FAMILY'S REAL PROPERTY IN THE FLORIDA KEYS WITHOUT THE PAYMENT OF JUST COMPENSATION. PLF SEEKS TO ESTABLISH A PRECEDENT HOLDING THAT "TRANSFERABLE DEVELOPMENT RIGHTS" DO NOT ALLOW A GOVERNMENT TO AVOID A FINDING OF A TAKING, AND, MOREOVER, THAT THEY ARE NOT JUST COMPENSATION BECAUSE "JUST COMPENSATION" EQUALS FINANCIAL COMPENSATION, NOT A CHIT TO BE TRADED FOR HARD-TO-DEFINE

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VALUE. PLF REPRESENTED THE SHANDS FAMILY AT TRIAL. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

SHEFFIELD V. BUSH. CHARLES SHEFFIELD IS A LONG-TIME TEXAN AND SURFER WHO BOUGHT BEACHFRONT HOMES IN SURFSIDE BEACH AS A RETIREMENT INVESTMENT. MERRY PORTER IS A NATIVE TEXAN AND RESIDENT OF SURFSIDE BEACH WHO OWNS AND USES A SMALL BEACHFRONT HOME FOR RENTAL INCOME. IN MARCH 2021, WITHOUT PRIOR NOTICE OR COMPENSATION, THE TEXAS GENERAL LAND OFFICE MOVED THE PUBLIC BEACH BOUNDARY AT SURFSIDE BEACH TO 200 FEET INLAND OF THE LOW TIDE. THIS EXPANSION OF THE BEACH CONVERTS CHARLES' AND MERRY'S RESIDENTIAL PROPERTIES INTO PUBLIC PROPERTY, TAKING AWAY THEIR PRIVACY RIGHTS AND ABILITY TO USE AND REPAIR THEIR PROPERTIES. GOVERNMENT CANNOT TURN PRIVATE LAND INTO A PUBLIC PARK WITHOUT JUST COMPENSATION OR DUE PROCESS, PLF REPRESENTS CHARLES AND MERRY IN A FEDERAL LAWSUIT CHALLENGING THE TEXAS GLO ORDER THAT CONVERTS THEIR PRIVATE BEACHFRONT PROPERTY INTO PUBLIC PROPERTY. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

STATE OF CALIFORNIA V. BERNHARDT/CENTER FOR BIOLOGICAL DIVERSITY V. BERNHARDT/ANIMAL LEGAL DEFENSE FUND V. BERNHARDT. IN 2019, THE DEPARTMENT OF INTERIOR CHANGED THE WAY THAT IT APPLIES THE ENDANGERED SPECIES ACT BY RESCINDING AN ILLEGAL RULE. THE CHANGES OFFERED ADDITIONAL PROTECTIONS FOR PROPERTY OWNERS AND INCENTIVIZED PROPERTY OWNERS TO ASSIST IN THE RECOVERY OF SPECIES BY LOOSENING RESTRICTIONS ON THE WAYS THAT THEY CAN PRODUCTIVELY USE THEIR PROPERTY. SEVENTEEN STATES AND ENVIRONMENTAL GROUPS PROMPTLY SUED TO OVERTURN THE CHANGES. REPRESENTING RANCHER KEN KLEMM, HIS COMPANY BEAVER CREEK BUFFALO CO., AND THE WASHINGTON CATTLEMEN'S ASSOCIATION, PLF SUCCESSFULLY INTERVENED IN THE LAWSUITS TO MAINTAIN THESE PROTECTIONS FOR PROPERTY OWNERS. IN THE CBD AND ADLF CASES, THE COURT GRANTED THE DEFENDANTS' MOTION TO

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DISMISS WITH LEAVE TO AMEND. IN STATE OF CALIFORNIA CASE, COURT DENIED THE DEFENDANTS' MOTION TO DISMISS. THE CASES ARE STAYED WHILE THE AGENCIES ENGAGE IN FURTHER RULEMAKING. BECAUSE THESE CASES ARE PENDING, IT IS PREMATURE TO SEEK FEES.

STATE OF COLORADO V. U.S. ENVIRONMENTAL PROTECTION AGENCY. REPRESENTING PLF CLIENTS MIKE AND CHANTELL SACKETT (SEE SACKETT V. ENVIRONMENTAL PROTECTION AGENCY, ABOVE), PLF INTERVENED IN A LAWSUIT BROUGHT BY THE STATE OF COLORADO TO CHALLENGE EPA'S NAVIGABLE WATERS RULE. THE SACKETTS SEEK TO INTERVENE TO DEFEND THE PORTION OF THE RULE THAT DEFINES "ADJACENT WETLANDS." UNDER THE CHALLENGED RULE'S DEFINITION OF "ADJACENT WETLANDS," THE SACKETTS' IDAHO PROPERTY IS EXCLUDED FROM AGENCY AUTHORITY UNDER THE CLEAN WATER ACT. ITS LACK OF SURFACE WATER CONNECTION TO ANY OTHER JURISDICTIONAL WATER AND ITS SEPARATION FROM THE CLOSEST SURFACE WATER BY AN IMPERMEABLE ARTIFICIAL BARRIER ARE FEATURES WHICH PRECLUDE CLEAN WATER ACT JURISDICTION UNDER THE NEW RULE. THIS EXCLUSION AFFECTS LANDOWNERS ACROSS THE UNITED STATES. THE TENTH CIRCUIT RULED IN FAVOR OF THE LANDOWNERS BUT DID NOT REACH THE STATUTORY OR CONSTITUTIONAL ISSUES. BRIEFING CONTINUES IN THE DISTRICT COURT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

STATE OF HAWAII V. WILLIAMS. DON WILLIAMS IS AN ELDERLY SINGLE FATHER, RAISING A SON, SEBASTIAN. HE PURCHASED PROPERTY IN MAUI IN 1994 AND THEN RENTED IT TO THE STATE. THE RENTAL INCOME FROM THE PROPERTY WAS INTENDED TO PROVIDE FOR SEBASTIAN'S FUTURE, BUT THE HAWAII'S HARBORS DIVISION EXERCISED ITS EMINENT DOMAIN POWER TO TAKE THE PROPERTY THAT THE STATE WAS ALREADY LEASING. THEN THE STATE IMPROPERLY USED THE "UNDIVIDED FEE" RULE WHEN IT APPRAISED WILLIAM'S PROPERTY AT \$2.67 MILLION AND EXCLUDED INFORMATION ABOUT THE PROPERTY'S INCOME-GENERATING POTENTIAL. AS THE RESULT OF TWO TRIAL COURT RULINGS, WILLIAMS MAY OWE

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THE STATE MORE THAN \$1 MILLION FOR THE TAKING OF HIS OWN PROPERTY. PLF FILED A NOTICE OF APPEARANCE TO REPRESENT DON WILLIAMS IN THE HAWAII COURT OF APPEALS. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

STAVRIANOUDAKIS V. CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE. PLF REPRESENTS FALCONERS AND A FALCONRY CONSERVANCY ORGANIZATION TO CHALLENGE STATE AND FEDERAL RULES REQUIRING WARRANTLESS INSPECTION OF THEIR HOMES (A FOURTH AMENDMENT VIOLATION) AND PROHIBITING PHOTOGRAPHY OR FILMING OF FALCONS FOR COMMERCIAL PURPOSES (A FIRST AMENDMENT VIOLATION). THE LAWSUIT ALSO CHALLENGES THE PROMULGATION OF THESE RULES BY A SUB-LEVEL BUREAUCRAT AS A VIOLATION OF THE CONSTITUTION'S APPOINTMENTS CLAUSE. PLF FILED A COMPLAINT AND A MOTION FOR PRELIMINARY INJUNCTION IN FEDERAL DISTRICT COURT AND LITIGATION IS ONGOING. THE STATE FILED MOTIONS TO DISMISS. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

TALLAGE LINCOLN, LLC V. FRANCIS P. GARDZINA, JR., ET AL. THE CITY OF NORTH ADAMS PLACED A LIEN ON TRACY AND FRANCIS GARDZINA'S TAX-DELINQUENT HOME WORTH OVER \$100,000. WHEN IT DID NOT RECEIVE PAYMENT ON THE TAX DEBT, IT SOLD THE LIEN TO A PRIVATE INVESTOR, TALLAGE LINCOLN, LLC, FOR \$15,000. THE PRIVATE INVESTOR FORECLOSED ON THE LIEN TAKING ABSOLUTE TITLE TO THE PROPERTY, CAPTURING OVER \$85,000 IN EQUITY AND EXTINGUISHING A VALUABLE MORTGAGE INTEREST HELD BY A SMALL, NON-PROFIT CORPORATION. REPRESENTING THE GARDZINAS, PLF SUED TO VACATE THE FORECLOSURE JUDGMENT ON THE GROUNDS THAT THE MASSACHUSETTS TAX FORECLOSURE STATUTE VIOLATES THE TAKINGS CLAUSES OF THE U.S. AND MASSACHUSETTS CONSTITUTION. THE CASE SETTLED AND IS NOW CLOSED. PLF DID NOT SEEK OR RECOVER ATTORNEYS' FEES.

UNITED STATES V. LAPANT. PLF JOINED THIS LITIGATION ALONGSIDE LAPANT'S

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PRIVATE COUNSEL. JACK LAPANT IS AN ELDERLY PROPERTY OWNER AND FARMER TARGETED BY A CLEAN WATER ACT ENFORCEMENT SUIT FOR ALLEGEDLY ILLEGAL PLOWING. PLF ARGUES THAT PLOWING FARMLAND TO GROW WHEAT, USING NORMAL FARMING PRACTICES, WITHOUT AN ARMY CORPS WETLAND PERMIT DOES NOT VIOLATE THE CLEAN WATER ACT IF WATERS OF THE UNITED STATES ARE PLOWED, AND, EVEN IF IT IS A TECHNICAL VIOLATION, SHOULD NOT INCUR ANY SIGNIFICANT PENALTY. THE PARTIES FILED A NOTICE OF LODGING PROPOSED CONSENT DECREE AND SETTLEMENT, THE CONDITIONS OF WHICH ARE BEING FULFILLED. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. UNITED STATES V. ROBERTSON. PLF TOOK OVER THIS CASE FOR THE PURPOSE OF FILING A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. THE MATTER INVOLVES THE DEFINITION OF "WATERS OF THE UNITED STATES" AND THE EXTENT TO WHICH THE FEDERAL GOVERNMENT CAN ASSERT JURISDICTION TO REGULATE PRIVATE LAND. MR. ROBERTSON WAS PROSECUTED FOR WORKING HIS LAND WITHOUT OBTAINING A FEDERAL PERMIT UNDER THE CLEAN WATER ACT. PLF FILED THE PETITION IN NOVEMBER, 2018. MR. ROBERTSON PASSED AWAY IN MARCH, 2019, AND HIS WIDOW SUBSTITUTED AS PETITIONER. THE NEXT MONTH, THE COURT GRANTED THE PETITION, VACATED THE NINTH CIRCUIT DECISION, AND REMANDED THE CASE FOR CONSIDERATION OF WHETHER IT IS MOOT. THE NINTH CIRCUIT ISSUED A FAVORABLE DECISION, VACATING THE CONVICTION AND RESTITUTION ORDER. LITIGATION ON COLLATERAL MATTERS CONCLUDED IN FAVOR OF THE GOVERNMENT. PLF DID NOT SEEK OR RECOVER FEES.

WALL V. CALIFORNIA COASTAL COMMISSION. IN 2018, THE WALL FAMILY WANTED TO BUILD A SWIMMING POOL NEXT TO THEIR HOME ON THEIR PROPERTY IN HOLLISTER RANCH, CALIFORNIA. LIKE ALL LANDOWNERS WITHIN THE 14,500-ACRE, CENTURY-OLD WORKING CATTLE RANCH, THE WALLS NEEDED A PERMIT. SANTA BARBARA COUNTY APPROVED THE PROJECT; HOWEVER, THE CALIFORNIA COASTAL COMMISSION DENIED THE PERMIT. THE COMMISSION SAID

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THE CONSTRUCTION WOULD VIOLATE THE COASTAL ACT'S PUBLIC ACCESS RULES, EVEN THOUGH THE WALLS' PROPERTY IS NEARLY A MILE FROM THE SHORELINE AND NO ONE HAS EVER USED THEIR PROPERTY TO GET TO THE COAST. PLF FILED A PETITION FOR WRIT OF MANDATE AND COMPLAINT IN SANTA BARBARA SUPERIOR COURT. RULING ON A MOTION FOR JUDGMENT ON THE PLEADINGS, THE COURT HELD THAT APPROVAL OF THE WALLS' PERMIT SHOULD BE CONDITIONED ON AN IN LIEU PUBLIC ACCESS FEE. BECAUSE NO FEE IS CONSTITUTIONALLY PERMISSIBLE, PLF APPEALED. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

PART III, LINE 4A

WAYSIDE CHURCH V. COUNTY OF VAN BUREN. 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. 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 SUCCESSFULLY MOVED TO REOPEN THE CASE IN THE TRIAL COURT AND FILED AN AMENDED CLASS ACTION COMPLAINT. AFTER THE MICHIGAN SUPREME COURT'S FAVORABLE DECISION IN RAPHAELI (SEE ABOVE), THE CASE RETURNED TO THE TRIAL COURT, WHERE IT IS BEING LITIGATED BY LOCAL COUNSEL AS A CLASS ACTION. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

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WILKINS V. UNITED STATES. PLF REPRESENTS MONTANA RESIDENTS LARRY

WILKINS AND JANE STANTON, BOTH OF WHOM OWN PROPERTY ADJACENT TO THE

BITTERROOT NATIONAL FOREST. THE GOVERNMENT INVADED THEIR PROPERTY

INTERESTS BY ADVERTISING A PUBLIC ACCESS ROAD ACROSS THEIR LAND,

RESULTING IN TRESPASSING, ILLEGAL HUNTING, AND OTHER INJURIES. THEY

SUED IN A QUIET TITLE ACTION TO DETERMINE THE SCOPE OF AN EASEMENT HELD

BY THE UNITED STATES OVER THEIR PRIVATE LAND. THIS IS A SIGNIFICANT

ISSUE FOR ALL PRIVATE PROPERTY OWNERS WHOSE PROPERTY ABUTS FEDERAL

LAND. REJECTING FAVORABLE FINDINGS AND RECOMMENDATIONS BY A MAGISTRATE,

THE TRIAL COURT DISMISSED THE CASE ON STATUTE OF LIMITATIONS GROUNDS.

THE COURT DENIED PLF'S MOTION TO ALTER OR AMEND THE JUDGMENT BUT ALSO

CLARIFIED ITS RULING FOR APPEAL. PLF APPEALED TO THE NINTH CIRCUIT

COURT OF APPEALS. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE

TO SEEK FEES.

YAWN V. DORCHESTER COUNTY. PLF REPRESENTS MITCH RANDALL YAWN AND

JUANITA MAE STANLEY, WHO OWN THE FLOWERTOWN BEE FARM AND SUPPLIES IN

DORCHESTER COUNTY, SOUTH CAROLINA. IN 2016, THE COUNTY CONDUCTED AERIAL

SPRAYING OF PESTICIDES WHICH KILLED MILLIONS OF YAWN'S BEES. HE SUED

ALLEGING THE DESTRUCTION WAS A TAKING REQUIRING COMPENSATION. THE

DISTRICT COURT REJECTED THAT CLAIM ON THE GROUNDS THAT THE GOVERNMENT

IS NOT LIABLE UNDER THE TAKINGS CLAUSE FOR DESTRUCTIVE ACTIONS TAKEN IN

PURSUIT OF PUBLIC HEALTH. PLF TOOK OVER THE APPEAL ON BEHALF OF YAWN

AND STANLEY TO ESTABLISH THE PRINCIPLE THAT WHILE GOVERNMENT CAN

CERTAINLY PROTECT PUBLIC HEALTH, WHEN IT DESTROYS NON-HARMFUL

COMMODITIES IN THE PROCESS IT MUST PAY FOR THEM. PLF FILED BRIEFS AND

PRESENTED ORAL ARGUMENT IN THE FOURTH CIRCUIT COURT OF APPEALS, WHICH

ISSUED A MIXED DECISION. THE CASE RETURNED TO STATE COURT FOR FURTHER

PROCEEDINGS BY LOCAL COUNSEL. PLF'S ROLE IS CONCLUDED. PLF DID NOT SEEK

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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 SEATTLE REMOVED IT TO FEDERAL COURT. THE PARTIES FILED CROSS-MOTIONS FOR SUMMARY JUDGMENT. WHILE THESE WERE PENDING, SEATTLE SUCCESSFULLY MOVED TO CERTIFY THE QUESTION OF WHAT STANDARD OF REVIEW IS APPROPRIATE TO THE WASHINGTON SUPREME COURT AND THE FEDERAL LITIGATION WAS SUBSEQUENTLY STAYED. PLF MOVED TO LIFT THE STAY REGARDING THE FIRST AMENDMENT CLAIM THAT IS NOT INCLUDED IN THE CERTIFICATION TO THE WASHINGTON SUPREME COURT. THE COURT ISSUED AN ADVERSE DECISION AND THE CASE CONTINUES ON REMAND IN FEDERAL COURT. PLF SUBMITTED SUPPLEMENTAL BRIEFING ON DUE PROCESS ISSUES. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

ZITO V. NORTH CAROLINA COASTAL RESOURCE COMMISSION. WHEN MICHAEL AND CATHY ZITO'S BEACH HOME BURNED TO THE GROUND, THEY WANTED TO REBUILD IT ON THE SAME FOOTPRINT AS THE OLD ONE. THE TOWN AND STATE REFUSED PERMISSION BECAUSE THE HOME WOULD BE TOO CLOSE TO THE OCEAN TO MEET MORE RECENT SETBACK REQUIREMENTS, EVEN THOUGH THEIR STREET IS LINED WITH NEIGHBORING HOMES JUST AS CLOSE TO THE WATER. CURRENTLY, THE ZITOS CAN ONLY USE THEIR PROPERTY FOR TENT CAMPING, WHILE THE TOWN ENJOYS THEIR LOT AS PUBLIC BEACHFRONT OPEN SPACE. PLF SUED IN FEDERAL COURT, ARGUING THAT THIS VIOLATES THE FIFTH AMENDMENT AND THE NORTH CAROLINA CONSTITUTION'S PROHIBITIONS ON GOVERNMENT TAKINGS OF PRIVATE PROPERTY WITHOUT JUST COMPENSATION. THE CASE WAS DISMISSED ON SOVEREIGN IMMUNITY GROUNDS. PLF BRIEFED AN APPEAL TO THE FOURTH CIRCUIT AND PRESENTED ORAL

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ARGUMENT. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

SEPARATION OF POWERS: THE CONSTITUTION'S VERY STRUCTURE WAS DESIGNED TO PROTECT LIBERTY. IT IS A CHARTER OF ENUMERATED POWERS, LIMITING THE SCOPE OF FEDERAL AUTHORITY AND ESTABLISHING A SEPARATION OF LEGISLATIVE, EXECUTIVE, AND JUDICIAL POWERS. OTHER KEY PROVISIONS SUCH AS THE NECESSARY AND PROPER CLAUSE, THE COMMERCE CLAUSE, AND EXPRESS GUARANTEES OF DUE PROCESS ARE MEANT TO ENSURE 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 AND ACCOUNTABILITY WHEN THOSE BUREAUCRATS EXCEED THEIR AUTHORITY; DEFINING THE LIMITED SCOPE OF FEDERAL POWER UNDER THE COMMERCE CLAUSE; REVIVING THE DOCTRINE OF ENUMERATED POWERS; AND ENSURING DUE PROCESS OF LAW.

BIKEYAH V. TRUMP. REPRESENTING LANDOWNERS, HUNTERS, OUTDOOR SPORTSMEN, AND RANCHERS, PLF ATTORNEYS SUCCESSFULLY MOVED TO INTERVENE IN THIS CASE BROUGHT BY ENVIRONMENTALISTS TO CHALLENGE THE PRESIDENT'S AUTHORITY TO RESCIND OR REDUCE PREVIOUSLY DESIGNATED NATIONAL MONUMENTS AND FILED BRIEFS IN THE CASE. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

CHAMBLESS ENTERPRISES, LLC V. CENTERS FOR DISEASE CONTROL. IN SEPTEMBER, 2020, THE CENTER FOR DISEASE CONTROL AND PREVENTION (CDC) ADOPTED AN ORDER THAT PROHIBITS CERTAIN EVICTIONS FOR NON-PAYMENT OF RENT. HOWEVER, IN ITS HASTE TO ENACT AND ENFORCE A NATIONAL EVICTION BAN, THE CDC OVERSTEPPED ITS LAWFUL AUTHORITY BY EXERCISING LEGISLATIVE POWER RESERVED TO CONGRESS, AND IT DID SO AT THE EXPENSE OF STRUGGLING

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LANDLORDS WHO DEPEND ON RENTAL INCOME TO MAKE ENDS MEET. PLF REPRESENTS THE APARTMENT ASSOCIATION OF LOUISIANA AND CHAMBLESS ENTERPRISES, WHICH OWNS AND MANAGES 725 RENTAL UNITS, INCLUDING 14 APARTMENT COMPLEXES AND SEVERAL SINGLE-FAMILY HOMES, IN THE CITIES OF MONROE, WEST MONROE, LAKESHORE AND CALHOUN, LOUISIANA. AFTER THE TRIAL COURT DENIED THE REQUEST FOR PRELIMINARY INJUNCTION, PLF APPEALED ON BEHALF OF THE PROPERTY OWNERS AND FILED BRIEFS IN THE FIFTH CIRCUIT COURT OF APPEALS. IN PARALLEL LITIGATION, PLF OPPOSED THE GOVERNMENT'S MOTION TO STAY AND APPEALED THE TRIAL COURT'S GRANT OF THAT MOTION. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

CLEMENTINE CO. V. CUOMO. PLF TOOK OVER REPRESENTATION OF A GROUP OF SMALL-VENUE LIVE-PERFORMANCE THEATERS (WITH FEWER THAN 200 SEATS EACH) IN NEW YORK CITY THAT SUED IN FEDERAL COURT TO CHALLENGE UNEQUAL CAPACITY RESTRICTIONS IMPOSED BY GOVERNOR ANDREW CUOMO'S EXECUTIVE ORDERS. PLF WILL ARGUE THAT EXECUTIVE ORDERS THAT FORBID THEATERS FROM OPENING AT THE SAME CAPACITY AS OTHER VENUES THAT OFFER LIVE PERFORMANCES-INCLUDING RESTAURANTS, CATERINGS HALLS, GYMS, CASINOS, SHOPPING MALLS, AND CHURCHES-VIOLATE THE FIRST AND FOURTEENTH AMENDMENTS. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

CONSERVATION LAW FOUNDATION V. EPA. SEVERAL ENVIRONMENTAL GROUPS ARE SUING EPA AND THE ARMY CORPS OF ENGINEERS TO INVALIDATE THE TRUMP ADMINISTRATION'S REGULATIONS REDEFINING "NAVIGABLE WATERS" UNDER THE CLEAN WATER ACT. PLF REPRESENTS MIKE AND CHANTELL SACKETT AS DEFENDANT-INTERVENORS TO DEFEND THE PORTION OF THE NEW RULE THAT REMOVES THEIR IDAHO PROPERTY FROM CLEAN WATER ACT REGULATION. THE PARTIES FILED CROSS-MOTIONS FOR SUMMARY JUDGMENT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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CONSERVATION LAW FOUNDATION, ET AL., V. BIDEN. PLF REPRESENTS A COALITION OF FISHING TRADE ASSOCIATIONS AS PROPOSED DEFENDANT-INTERVENORS TO DEFEND THE PRESIDENT'S PROCLAMATION LIFTING FISHING RESTRICTIONS WITHIN A NATIONAL MONUMENT. THEY ARE COUNTERING THE INTERESTS OF WHALE-WATCHING GROUPS THAT SEEK TO ELIMINATE ALL COMMERCIAL FISHING WITHIN A 5000 SQUARE MILE AREA OF OCEAN THAT COMMERCIAL FISHERIES HAVE HISTORICALLY RELIED UPON. IF THE PLAINTIFFS SUCCEED, IT WILL HAVE A SUBSTANTIAL NEGATIVE EFFECT ON LOCAL ECONOMIES THAT RELY UPON THE FISHERIES. THE TRADE ASSOCIATIONS' MOTION TO INTERVENE IS PENDING. THE CASE IS STAYED PENDING GOVERNMENT ACTION. AS LITIGATION IS PENDING, IT IS PREMATURE TO SEEK FEES.

GHOST GOLF V. NEWSOM. AT GHOST GOLF IN FRESNO, THE WEEKS LEADING UP TO HALLOWEEN MARK THE PEAK SEASON FOR THE HAUNTED HOUSE-THEMED MINIATURE GOLF CENTER, EARNING ENOUGH MONEY FOR OWNER DARYN COLEMAN AND HIS FAMILY TO WEATHER THE SPRINGTIME SLOWDOWN. THIS YEAR, HOWEVER, GHOST GOLF HAS BEEN CLOSED SINCE MARCH, HAUNTED BY GOVERNOR GAVIN NEWSOM'S COVID-RELATED BUSINESS SHUTDOWN ORDERS. THE COLEMAN FAMILY, IN TURN, HAS GONE MORE THAN SIX MONTHS WITH NO INCOME AND LOSE TENS OF THOUSANDS OF DOLLARS A MONTH IN REVENUE WHILE FACING RENTAL OBLIGATIONS AND OTHER BUSINESS EXPENSES. WORSE, NEWSOM IMPLEMENTED HIS COMPLEX, ARBITRARY COLOR-CODED SCHEME WITH NEITHER LEGISLATIVE AUTHORITY NOR AN EXPIRATION DATE. WITH THEIR LIVELIHOODS-AND LIFE SAVINGS-ON THE LINE, PLF REPRESENTS DARYN AND ANOTHER CALIFORNIA SMALL BUSINESS OWNER IN A LAWSUIT FILED IN CALIFORNIA STATE COURT. THE COURT DISMISSED THE CASE AND PLF APPEALED. AS LITIGATION IS ONGOING, IT IS PREMATURE TO SEEK FEES.

GOODWOOD BREWING COMPANY, LLC V. BESHEAR. SINCE THE PANDEMIC BEGAN,

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KENTUCKY GOVERNOR ANDY BESHEAR USED HIS EMERGENCY POWERS TO UNILATERALLY ENACT COVID-19-RELATED POLICIES. IN FEBRUARY 2021, THE LEGISLATURE PASSED THREE BILLS TO LIMIT THE GOVERNOR'S USE OF PANDEMIC-RELATED EMERGENCY ORDERS. GOV. BESHEAR IMMEDIATELY FILED SUIT, CLAIMING THESE NEW LAWS UNCONSTITUTIONALLY INTERFERE WITH HIS BROAD EMERGENCY AUTHORITY. WHILE THE GOVERNOR ATTEMPTS TO IGNORE THE CONSTITUTIONAL SEPARATION OF POWERS, LOCAL BUSINESSOWNERS ARE PAYING THE PRICE, STRUGGLING TO KEEP UP WITH THE EVER-CHANGING RESTRICTIONS IMPACTING THEIR FINANCIAL LIVELIHOODS. REPRESENTING GOODWOOD BREWING COMPANY AND OTHER BREWERIES AND RESTAURANTS, PLF FILED A LAWSUIT IN STATE COURT CHALLENGING THE GOVERNOR'S ENFORCEMENT OF COVID-RELATED ORDERS WHICH UNDER THE NEW LEGISLATION HAVE EXPIRED. EVEN DURING A PANDEMIC, EACH BRANCH OF GOVERNMENT MUST ADHERE TO THE CONSTITUTIONAL PROVISION OF SEPARATION OF POWERS, WHICH ARE THE MAIN PROTECTION OF INDIVIDUAL LIBERTY. PLF PREVAILED AND OBTAINED A TEMPORARY INJUNCTION AND THE GOVERNOR APPEALED. THE APPELLATE COURT TRANSFERRED THE CASE TO THE KENTUCKY SUPREME COURT, WHERE PLF PRESENTED ORAL ARGUMENT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

HAWKINS V. HAALAND. IN 2013, THE UNITED STATES BUREAU OF INDIAN AFFAIRS (BIA) AND THE KLAMATH TRIBES ENTERED INTO A PROTOCOL AGREEMENT IN WHICH THE BUREAU OF INDIAN AFFAIRS AGREED NOT VETO TRIBAL CALLS FOR THE ENFORCEMENT OF STATE WATER RIGHTS HELD BY THE UNITED STATES IN TRUST FOR THE TRIBES. SINCE 2013, THE TRIBES HAVE MADE YEARLY CALLS, THE ENFORCEMENT OF WHICH RESULTS IN THE NEAR-TOTAL CUT-OFF OF IRRIGATION FOR PASTURE IN THE UPPER KLAMATH BASIN OF SOUTHERN OREGON. PLF REPRESENTS AFFECTED LANDOWNERS IN A CHALLENGE TO THE PROTOCOL AGREEMENT. PLF ARGUES THAT THE DELEGATION OF AUTHORITY TO THE TRIBES IS AN UNLAWFUL SUBDELEGATION OF GOVERNMENT AUTHORITY FROM A FEDERAL AGENCY

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TO AN INDIAN TRIBE AND A "MAJOR FEDERAL ACTION" REQUIRING AN ENVIRONMENTAL IMPACT STATEMENT UNDER FEDERAL LAW. AFTER THE DISTRICT COURT DISMISSED THE CASE, PLF APPEALED TO THE D.C. CIRCUIT COURT OF APPEALS, WHICH AFFIRMED THE DISMISSAL. PLF FILED A PETITION FOR REHEARING, WHICH WAS DENIED. PLF PLANS TO FILE A PETITION FOR WRIT OF CERTIORARI. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. JOOCE V. U.S. FOOD AND DRUG ADMINISTRATION/HOBAN V. U.S. FOOD AND DRUG ADMINISTRATION/ RAVE SALON, INC. V. FOOD AND DRUG ADMINISTRATION. REPRESENTING VAPE SHOPS IN WASHINGTON D.C., MINNESOTA, AND TEXAS, RESPECTIVELY, PLF SUED THE FOOD AND DRUG ADMINISTRATION TO INVALIDATE REGULATIONS ENACTED IN VIOLATION OF THE CONSTITUTIONAL REQUIREMENT THAT REGULATIONS MUST BE ISSUED ONLY BY "OFFICERS OF THE UNITED STATES," THAT IS, PEOPLE APPOINTED BY THE PRESIDENT AND CONFIRMED BY THE SENATE. THESE REGULATIONS, ENACTED BY AN FDA BUREAUCRAT, DEEMS E-CIGARETTES TO BE TOBACCO PRODUCTS EVEN THOUGH THEY CONTAIN NO TOBACCO, AND IMPOSE NEW, SEVERE REGULATIONS THAT WILL ONLY HARM THIS BURGEONING INDUSTRY AND PERHAPS OVERALL PUBLIC HEALTH-CONTRARY TO THE AGENCY'S VERY MISSION. PLF FILED COMPLAINTS IN THREE DIFFERENT FEDERAL DISTRICT COURTS TO INVALIDATE THE REGULATIONS AS VIOLATING THE CONSTITUTION'S APPOINTMENTS CLAUSE. THE GOVERNMENT SUCCESSFULLY SOUGHT TO CONSOLIDATE THE CASES, A RULING THAT PLF IS CHALLENGING IN THE EIGHTH CIRCUIT COURT OF APPEALS. ON THE MERITS IN JOOCE, THE LEAD CASE, THE GOVERNMENT PREVAILED ON SUMMARY JUDGMENT. PLF APPEALED TO THE D.C. CIRCUIT COURT OF APPEALS, WHICH AFFIRMED. PLF FILED A PETITION FOR WRIT OF CERTIORARI, WHICH WAS DENIED. THE CASES WILL BE CLOSED. PLF DID NOT SEEK OR RECOVER FEES.

KANSAS NATURAL RESOURCE COMM'N V. U.S. DEPT. OF INTERIOR. IN 2003, THE U.S. FISH AND WILDLIFE SERVICE CREATED THE "POLICY FOR EVALUATING

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CONSERVATION EFFORTS WHEN MAKING LISTING DECISIONS." THIS VERY HELPFUL RULE ENCOURAGES STATES, LOCAL GOVERNMENTS, PROPERTY OWNERS, AND ENVIRONMENTALISTS TO COLLABORATE ON INNOVATIVE AND SUCCESSFUL CONSERVATION PROGRAMS. ALTHOUGH THE RULE ENJOYS BIPARTISAN SUPPORT, THE SERVICE NEVER SUBMITTED IT TO CONGRESS AS REQUIRED BY THE CONGRESSIONAL REVIEW ACT. ON BEHALF OF THE KANSAS NATURAL RESOURCE COALITION, WHICH DEVELOPED A CONSERVATION PLAN TO KEEP THE LESSER PRAIRIE CHICKEN OFF THE ENDANGERED SPECIES LIST, PLF SUED THE SERVICE TO REQUIRE IT TO SUBMIT ITS RULE TO CONGRESS SO IT CAN LEGALLY TAKE EFFECT AND ALLOW GOOD CONSERVATION WORK TO CONTINUE. THE FEDERAL DISTRICT COURT DISMISSED THE CASE AND PLF APPEALED TO THE TENTH CIRCUIT, WHICH AFFIRMED. PLF THEN FILED A PETITION FOR REHEARING EN BANC WHICH WAS DENIED. PLF FILED A PETITION FOR WRIT OF CERTIORARI, WHICH WAS DENIED. PLF DID NOT SEEK OR RECOVER 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 STATE SUCCESSFULLY MOVED TO DISMISS THE CASE AND THE D.C. CIRCUIT COURT OF APPEALS AFFIRMED. PLF'S PETITION FOR REHEARING EN BANC WAS DENIED. PLF FILED A PETITION FOR

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WRIT OF CERTIORARI IN THE SUPREME COURT. THE PETITION WAS DENIED WITH A
 DISSENT BY CHIEF JUSTICE ROBERTS. THE CASE IS CLOSED. PLF DID NOT SEEK
 OR RECOVER FEES.

ROXY NAILS DESIGN, LLC V. LAMONT. IN EARLY MARCH 2020, LUIS RAMIREZ
 CLOSED HIS NAIL SALON IN HARTFORD, CONNECTICUT, FOLLOWING GOVERNOR NED
 LAMONT'S EXECUTIVE ORDERS FOR STATEWIDE SHUTDOWN DUE TO THE COVID-19
 PANDEMIC. MR. RAMIREZ HAS SINCE STRUGGLED TO EARN INCOME AND PAY RENT
 ON THEIR SALON. WHEN HE THOUGHT HE'D BE ABLE TO REOPEN ON MAY 20, HE
 SCRAPED TOGETHER \$800 TO COMPLY WITH THE NECESSARY PRECAUTIONS TO
 SAFELY SERVE CUSTOMERS. BUT THE STATE, UNDER THE UNLAWFUL AUTHORITY OF
 THE GOVERNOR, INEXPLICABLY PUSHED BACK NAIL SALONS' REOPENING TO JUNE
 17-OR LATER-DESPITE ALLOWING HAIR SALONS TO OPEN ON JUNE 1. REPRESENTED
 BY PLF, ROXY NAILS DESIGN AND LUIS RAMIREZ FILED A LAWSUIT AGAINST THE
 GOVERNOR'S UNCONSTITUTIONAL ORDER THAT ROBBING THEM OF THEIR RIGHT TO
 RESPONSIBLY OPEN THEIR BUSINESS. THE GOVERNMENT'S SHUTDOWN AND
 REOPENING ORDERS RELATED TO COVID-19 MUST TREAT SIMILAR BUSINESSES
 EQUALLY AND FAIRLY. THE TRIAL COURT CONCLUDED THE CASE WAS MOOT WHEN
 THE ORDERS EXPIRED AND DISMISSED IT. THE CASE IS CLOSED. PLF DID NOT
 SEEK OR RECOVER FEES.

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SKIPPER, ET AL. V. U.S. FISH & WILDLIFE SERVICE, ET AL. THE SKIPPER
 FAMILY HAS OWNED FORESTLAND IN CLARKE COUNTY, ALABAMA, SINCE 1902,
 WHICH IT MANAGES FOR TIMBER PRODUCTION AND CONSERVATION. IN 1956 THEY
 ESTABLISHED THE SCOTCH WILDLIFE MANAGEMENT AREA TO VOLUNTARILY OPEN
 THEIR LAND FOR THE STATE'S WILDLIFE CONSERVATION EFFORTS AND OUTDOOR
 RECREATION. IN FEBRUARY 2020, THE U.S. FISH AND WILDLIFE SERVICE
 DESIGNATED THE SKIPPER FAMILY'S LAND AS CRITICAL HABITAT FOR THE BLACK

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PINESNAKE, THUS REDUCING THE LAND'S VALUE, TRIGGERING BURDENSOME REGULATORY REQUIREMENTS, AND PENALIZING THEM FOR THEIR PAST CONSERVATION ACTIVITIES. THE AGENCY IMPOSED THESE BURDENS BASED ON A SINGLE SIGHTING OF A SINGLE SNAKE OVER A 25-YEAR PERIOD. IT ALSO SIDESTEPED COST-BENEFIT REQUIREMENTS THAT CONGRESS IMPOSED TO AVOID IRRATIONAL REGULATIONS LIKE THIS. ON BEHALF OF THE SKIPPER FAMILY, FOREST LANDOWNERS ASSOCIATION, AND GOODLOE FAMILY, PLF SUED THE SERVICE IN THE SOUTHERN DISTRICT OF ALABAMA. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

SKYWORKS, LTD. V. CENTERS FOR DISEASE CONTROL. IN SEPTEMBER, 2020 THE CENTER FOR DISEASE CONTROL AND PREVENTION (CDC) ADOPTED AN ORDER THAT PROHIBITS CERTAIN EVICTIONS FOR NON-PAYMENT OF RENT. HOWEVER, IN ITS HASTE TO ENACT AND ENFORCE A NATIONAL EVICTION BAN, THE CDC OVERSTEPS ITS LAWFUL AUTHORITY BY EXERCISING LEGISLATIVE POWER RESERVED TO CONGRESS, AND IT DID SO AT THE EXPENSE OF STRUGGLING LANDLORDS WHO OFTEN DEPEND ON RENTAL INCOME TO MAKE ENDS MEET. PLF REPRESENTS SKYWORKS LTD.-A COMPANY OWNED BY ERIC AND LILA WOHLWEND-ALONG WITH OTHER LANDLORDS AND MANAGEMENT COMPANIES, IN A FEDERAL LAWSUIT CHALLENGING THE CDC BAN IN ORDER TO PREVENT THE SAME UNLAWFUL EXPANSION OF POWER BY THE FEDERAL GOVERNMENT IN THE FUTURE. THE TRIAL COURT AGREED WITH PLF THAT THE EVICTION BAN IS UNLAWFUL. THE CDC APPEALED. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

TUGAW RANCHES, LLC V. U.S. DEPT. OF INTERIOR. THE BUREAU OF LAND MANAGEMENT AND UNITED STATES FOREST SERVICE ISSUED REGULATIONS RELATED TO THE SAGE GROUSE (A BIRD) ACROSS IDAHO, MONTANA, NEVADA AND UTAH. THESE CONTROVERSIAL SAGE GROUSE RULES IMPOSE STRICT RANGELAND MANAGEMENT REQUIREMENTS ON BUREAU AND FOREST SERVICE LANDS. THE AGENCIES WERE REQUIRED BY THE CONGRESSIONAL REVIEW ACT TO SUBMIT THESE

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RULES TO CONGRESS FOR APPROVAL BUT THEY FAILED TO DO SO. CHALLENGING THIS FAILURE, PLF REPRESENTS TUGAW RANCHES, LLC, WHICH RUNS CATTLE ON SEVERAL BUREAU AND FOREST SERVICE GRAZING ALLOTMENTS COVERED BY THE SAGE GROUSE RULES. IT HAS ALREADY BEEN SUBJECT TO FOREST SERVICE MONITORING PURSUANT TO THE RULE AND, AS THE RULE IS FULLY IMPLEMENTED, WILL SUFFER FURTHER RESTRICTIONS ON ITS GRAZING ACTIVITIES, DRIVING UP THE COST OF DOING BUSINESS. THE PARTIES AGREED TO STAY THE LITIGATION PENDING SUBMISSION OF SAGE GROUSE PLAN AMENDMENTS TO CONGRESS. THE AMENDMENTS WERE SUBMITTED IN FEBRUARY AND THE PARTIES STIPULATED TO DISMISSAL. PLF DID NOT SEEK OR RECOVER FEES.

WASHINGTON CATTLEMEN'S ASS'N V. ENVIRONMENTAL PROTECTION AGENCY/OREGON CATTLEMEN'S ASS'N V. ENVIRONMENTAL PROTECTION AGENCY/NORTH DAKOTA V. ENVIRONMENTAL PROTECTION AGENCY/PIERCE V. ENVIRONMENTAL PROTECTION AGENCY/ NEW MEXICO CATTLE GROWERS' ASSOCIATION V. EPA/PASQUA YAQUI TRIBE V. EPA. THE EPA ISSUED AN "INTERNAL GUIDANCE" DOCUMENT REDEFINING JURISDICTIONAL WATERS UNDER THE CLEAN WATER ACT IN VIOLATION OF ADMINISTRATIVE PROCEDURE ACT RULE-MAKING PROCEDURES AND THE U.S. CONSTITUTION. REPRESENTING CATTLEMEN'S ASSOCIATIONS WHOSE MEMBERS ARE ADVERSELY AFFECTED BY THE OVERLY-EXPANSIVE REACH OF THE EPA'S "NAVIGABLE WATERS RULE," PLF FILED COMPLAINTS IN WASHINGTON, OREGON, MINNESOTA (PIERCE) AND NEW MEXICO, AND INTERVENED IN EXISTING LITIGATION IN NORTH DAKOTA TO OVERTURN IT. PLF SUCCESSFULLY OBTAINED A PRELIMINARY INJUNCTION IN THE OREGON CASE. THE PARTIES AGREED TO DISMISS THE PIERCE CASE. EPA ISSUED A NEW RULE ON APRIL 21, 2020. PLF FILED SUPPLEMENTAL COMPLAINTS AND A MOTION FOR PRELIMINARY INJUNCTION. REPRESENTING MIKE AND CHANTELL SACKETT, PLF INTERVENED IN THE PASQUA YAQUI CASE ON THE SAME ISSUE IN FEDERAL COURT IN ARIZONA. BECAUSE LITIGATION IS ONGOING IN ALL THESE CASES, IT IS PREMATURE TO SEEK FEES.

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ECONOMIC LIBERTY: PLF SEEKS TO ESTABLISH PRECEDENT GIVING MEANINGFUL PROTECTION TO THE CONSTITUTIONAL RIGHT TO EARN A LIVING. PLF CONSTRUES THAT RIGHT BROADLY, INCLUDING THE RIGHT TO START A BUSINESS, ENGAGE IN AN OCCUPATION, AND FREELY BUY AND SELL GOODS AND SERVICES. RELATEDLY, PLF OPPOSES THE MISUSE OF GOVERNMENT POWER TO FAVOR SOME BUSINESSES AT THE EXPENSE OF OTHERS, I.E., ECONOMIC PROTECTIONISM.

ABAD V. BONHAM/BURKE V. BONHAM/ BURKE V. RAIMUNDO (FORMERLY WILLIAMS V. NATIONAL MARINE FISHERIES SERVICE). SEVERAL STATE AND FEDERAL LAWS AND REGULATIONS PROTECT ENDANGERED SPECIES AFFECTED BY COMMERCIAL SWORDFISH FISHING. THE GOVERNMENT ISSUED NEW RULES, HOWEVER, THAT THREATEN TO DESTROY THE FREEDOM OF RESPONSIBLE FISHERMAN TO EARN A LIVING. PLF REPRESENTS COMMERCIAL FISHERMEN IN FEDERAL LAWSUITS CHALLENGING CALIFORNIA'S BAN ON THE CATCH OF SWORDFISH BY DRIFT GILL NETS IN FEDERAL WATERS PURSUANT TO A FEDERAL PERMIT, AND THE BAN ON LANDING AND SALE OF SUCH SWORDFISH IN THE STATE AS PREEMPTED BY FEDERAL LAW UNDER THE U.S. CONSTITUTION'S SUPREMACY CLAUSE. IN ABAD V. BONHAM, THE PARTIES AWAIT THE COURT'S RULING ON THE STATE DEFENDANTS' MOTION TO DISMISS AND PLF'S MOTION FOR PRELIMINARY INJUNCTION. BURKE V. BONHAM IS STAYED PENDING RULINGS IN ABAD. CHRIS WILLIAMS' CASE WAS VOLUNTARILY DISMISSED AND PLF DID NOT SEEK OR RECOVER FEES. THE DISTRICT COURT IN BURKE V. RAIMUNDO ISSUED A FAVORABLE DECISION AND AWARDED PLF \$400 IN COSTS. THE FEDERAL GOVERNMENT APPEALED BUT THEN DISMISSED ITS OWN APPEAL, MAKING THE DISTRICT COURT RULING FINAL. PLF DID NOT SEEK OR RECOVER ATTORNEYS' FEES.

BARILLA V. CITY OF HOUSTON. TONY BARILLA IS AN ACCOMPLISHED ACCORDIONIST WHO WISHES TO BUSK-THAT IS, PLAY IN PUBLIC FOR TIPS-IN THE STREETS OF HOUSTON. BUT HOUSTON BANS PERFORMING FOR TIPS IN MOST OF THE CITY. AND IN THE FEW BLOCKS WHERE PERFORMING FOR TIPS IS ALLOWED,

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PERFORMERS MUST SECURE A PERMIT AND PERMISSION FROM ABUTTING PROPERTY

OWNERS OF THE PERFORMANCE SITE, ESTABLISHING A "HECKLER'S VETO" OVER

THE BUSKER'S SPEECH. THE FIRST AMENDMENT, HOWEVER, PROTECTS TONY'S

RIGHT TO EARN EXTRA MONEY WHILE ENGAGING IN FREE EXPRESSION.

REPRESENTING BARILLA, PLF FILED A COMPLAINT IN FEDERAL DISTRICT COURT

TO VINDICATE HIS FIRST AMENDMENT RIGHTS AND ESTABLISH THE PRINCIPLE

THAT SPEECH THAT IS MOTIVATED BY MONEY IS JUST AS PROTECTED BY THE

CONSTITUTION AS ANY OTHER KIND OF SPEECH. THE COURT GRANTED THE CITY'S

MOTION TO DISMISS. PLF APPEALED TO THE FIFTH CIRCUIT COURT OF APPEALS,

BRIEFED THE CASE AND PRESENTED ORAL ARGUMENT. BECAUSE THIS CASE IS

PENDING, IT IS PREMATURE TO SEEK FEES.

CLUB 519 V. COOPER. WHEN THE COVID-19 PANDEMIC STRUCK, NORTH CAROLINA

GOVERNOR ROY COOPER UNILATERALLY DECLARED A STATE OF EMERGENCY THAT

ONLY HE IS AUTHORIZED TO END. SINCE THEN, THE GOVERNOR HAS ISSUED A

SERIES OF EXECUTIVE ORDERS THAT ALLOW NEARLY EVERY ESTABLISHMENT THAT

SELLS ALCOHOLIC BEVERAGES TO REMAIN OPEN BUT THAT FORCE MOST PRIVATE

BARS (ESTABLISHMENTS WHICH SERVE ALCOHOL BUT NOT FOOD) TO REMAIN

CLOSED. THIS INCLUDES CLUB 519, A POPULAR BAR THAT HAS BEEN IN BUSINESS

FOR MORE THAN 18 YEARS. ALTHOUGH THERE IS A ROLE FOR THE STATE TO

REGULATE FOR THE SAKE OF PUBLIC HEALTH, GOVERNMENT MUST ACT

CONSTITUTIONALLY. THE LEGISLATURE SHOULD BE MAKING THE RULES, AND

SIMILAR BUSINESSES SHOULD BE TREATED SIMILARLY. REPRESENTED BY PLF,

CLUB 519'S OWNERS, CRYSTAL AND KENNETH WALDRON, SUED IN STATE COURT TO

CHALLENGE THIS ARBITRARY TREATMENT OF BARS AS UNCONSTITUTIONAL UNDER

THE STATE AND FEDERAL CONSTITUTIONS. AFTER A HEARING WHERE THE JUDGE

SEEMED INCLINE TO GRANT PLF'S REQUEST FOR A PRELIMINARY INJUNCTION, THE

GOVERNOR QUICKLY REVERSED COURSE AND RESCINDED THE ORDER CLOSING

PRIVATE BARS. LITIGATION CONTINUES TO DETERMINE WHETHER THE GOVERNOR

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HAS CONSTITUTIONAL AUTHORITY TO DICTATE THE TERMS OF REOPENING A YEAR INTO THE PANDEMIC. BECAUSE LITIGATION IS PENDING, IT IS PREMATURE TO SEEK FEES.

FONTENOT V. SCHMITT. 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, MISSOURI 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. ON CROSS-MOTIONS FOR SUMMARY JUDGMENT, THE COURT GAVE THE STATUTE A NARROW CONSTRUCTION AND HELD THAT IT DID NOT APPLY TO FONTENOT, WHO COULD USE ANY NUMBER OF SYNONYMS TO DESCRIBE HER ART, AND THEREFORE DETERMINED THAT HER CASE WAS NOT RIPE FOR DECISION AND DISMISSED IT. THE CLIENT DECLINED TO APPEAL. PLF DID NOT SEEK OR RECOVER FEES.

PART III, LINE 4A

NEWELL-DAVIS & SIVAD HOME AND COMMUNITY SERVICES, LLC V. PHILLIPS. AFTER TWO DECADES OF WORKING WITH SPECIAL NEEDS CHILDREN, URSULA NEWELL-DAVIS LAUNCHED A COMPANY TO PROVIDE RESPITE SERVICES TO THIS VULNERABLE POPULATION. BUT THE STATE'S FACILITY NEED REVIEW PROCESS STOPPED HER ON THE GROUNDS THAT SHE FAILED TO PROVE HER PROPOSED BUSINESS WAS "NECESSARY." DESPITE EVIDENCE SHOWING AN INCREASE IN CRIMES BY JUVENILES, PLEAS BY CITY OFFICIALS FOR MORE EARLY INTERVENTION EFFORTS FOR JUVENILES, AND STUDIES SHOWING THAT RESPITE CARE CAN IMPROVE OUTCOMES FOR BOTH CHILDREN AND THEIR FAMILIES-INCLUDING LOWER INCIDENCE OF NEGATIVE BEHAVIOR IN THE

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COMMUNITY-STATE HEALTH OFFICIALS DENIED URSULA'S APPLICATION AND PROHIBITED HER FROM STARTING HER BUSINESS. THIS ARTIFICIALLY REDUCES SUPPLY OF CRITICALLY NECESSARY SERVICES, DRIVES UP COSTS, AND WORSENS OUTCOMES-ALL TO PROTECT EXISTING BUSINESSES FROM COMPETITION. PLF REPRESENTS URSULA IN A FEDERAL LAWSUIT TO CHALLENGE THESE ARBITRARY GOVERNMENT RESTRICTIONS. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

TAYLOR V. POLHILL. REPRESENTING DAN TAYLOR, AN EXPERIENCED BUT UNLICENSED SELLER OF HEARING AIDS, PLF SUED TO CHALLENGE A FLORIDA OCCUPATIONAL LICENSING STATUTE THAT PROHIBITS THE DISPENSING OF HEARING AIDS BY UNLICENSED PERSONS. FLORIDA'S LICENSING SCHEME, DEVELOPED FOR LESS ADVANCED DEVICES COMMON DECADES AGO, INCREASES COST AND REDUCES ACCESS TO MODERN HEARING AIDS. TAYLOR'S LAWSUIT ARGUES THAT THE REGULATIONS ARE PREEMPTED BY FEDERAL LAWS AIMED AT REDUCING UNNECESSARY REGULATION AND A VIOLATION OF THE CONSTITUTIONAL RIGHT TO EARN A LIVING. THE TRIAL COURT DISMISSED THE CASE AND PLF SUCCESSFULLY APPEALED TO THE ELEVENTH CIRCUIT COURT OF APPEALS, WHICH REVERSED AND REMANDED FOR FURTHER PROCEEDINGS. THE CASE IS CLOSED. PLF DID NOT SEEK OR RECOVER FEES.

THE TELEDENTISTS LLC AND CHRISTINE MOHR V. TEXAS STATE BOARD OF DENTAL EXAMINERS. DR. CELESTE MOHR BEGAN PRACTICING TELEDENTISTRY TO PURSUE HER LIVELIHOOD WHILE ALSO STAYING AT HOME TO CARE FOR HER TWO AUTISTIC CHILDREN. SHE OFFERS REMOTE DENTAL CONSULTATIONS VIA THE TELEDENTISTS, A WEB-BASED PLATFORM THAT OFFERS DIRECT-TO-CONSUMER SERVICES.

TELEDENTISTRY USES VIDEO, PHONE, AND OTHER TECHNOLOGY TO PROVIDE REMOTE DENTAL CARE SERVICE, RESULTING IN LOWER COSTS, IMPROVED ACCESS TO CARE AND FEWER EMERGENCY ROOM VISITS. IN 2020, THE TEXAS STATE BOARD OF DENTAL EXAMINERS PROHIBITED THE USE OF TELEDENTISTRY TECHNOLOGY,

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CRIPPLING DR. MOHR'S PRACTICE. THE BAN SERVES NO PUBLIC HEALTH OR SAFETY PURPOSE; INSTEAD, IT PROTECTS TRADITIONAL DENTAL PRACTICES FROM EMERGING, COMPETITIVE TECHNOLOGIES. BECAUSE THE TEXAS AND UNITED STATES CONSTITUTIONS PROTECT THE RIGHT TO EARN AN HONEST LIVING FREE OF IRRATIONAL GOVERNMENT INTERFERENCE, PLF REPRESENTS DR. MOHR AND THE TELEDENTISTS IN A LAWSUIT FILED IN STATE COURT TO CHALLENGE THE BAN. FOLLOWING THE LAWSUIT, GOV. GREG ABBOTT SIGNED A LAW AUTHORIZING THE PRACTICE OF TELEDENTISTRY, PREVENTING THE TEXAS STATE BOARD OF DENTAL EXAMINERS FROM BANNING TELEDENTISTRY AND BRINGING TELEDENTISTRY IN LINE WITH OTHER TELEMEDICINE PRACTICES. THE CASE WILL BE DISMISSED. PLF WILL NOT SEEK FEES AND COSTS WILL BE RECOVERED NEXT YEAR.

TRUEDELL V. FRIEDLANDER. PHILLIP TRUEDELL AND HIS FAMILY LAUNCHED LEGACY MEDICAL TRANSPORT, NON-EMERGENCY AMBULANCE COMPANY IN ABERDEEN, OHIO, IN 2017. THE BUSINESS HAS GROWN FROM ONE TO SEVEN VEHICLES. LOCATED JUST MILES FROM THE KENTUCKY BORDER, THE COMPANY OFTEN TAKES CLIENTS FROM OHIO TO KENTUCKY. KENTUCKY LAW, HOWEVER, PROHIBITS LEGACY FROM RETURNING THOSE CLIENTS TO OHIO WITHOUT FIRST OBTAINING A CERTIFICATE OF NEED. CERTIFICATE OF NEED LAWS GRANT EXISTING BUSINESSES A VETO POWER OVER ANY NEW COMPETITION. REPRESENTED BY PLF, THE TRUEDELLS ARE FIGHTING FOR THE RIGHT TO EARN A LIVING FREE OF IRRATIONAL GOVERNMENT INTERFERENCE. PLF FILED A COMPLAINT FILED IN FEDERAL COURT. RULING ON THE STATE'S MOTION TO DISMISS, THE TRIAL COURT HELD THAT THE CASE COULD CONTINUE ON ONE OF THE CLAIMS AND PLF FILED A MOTION TO FILE A SECOND AMENDED COMPLAINT. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.

FREEDOM OF SPEECH AND ASSOCIATION: PLF PROTECTS THE INDIVIDUAL RIGHT TO SPEAK AND ASSOCIATE AS WELL AS THE RIGHT TO REFRAIN FROM SPEAKING AND ASSOCIATING. LAWS THAT DISCRIMINATE AGAINST SPEECH BASED ON ITS CONTENT

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OR VIEWPOINT, WHETHER ON THEIR FACE, AS-APPLIED, OR WHERE INCAPABLE OF REASONED APPLICATION VIOLATE THE FIRST AMENDMENT UNLESS THEY CAN SATISFY STRICT SCRUTINY. MOREOVER, PLF BELIEVES THAT THE SPEECH PROTECTION OF THE FIRST AMENDMENT SHOULD BE CONSISTENTLY APPLIED, REGARDLESS OF THE SPEAKER'S CORPORATE IDENTITY OR THE SPEECH'S COMMERCIAL NATURE. FINALLY, OTHERWISE PROTECTED SPEECH CANNOT BE REGULATED DIFFERENTLY BECAUSE IT IS EXPRESSED FOR COMPENSATION AND CANNOT BE REGULATED AS "CONDUCT" TO PREVENT HONEST PEOPLE FROM EXERCISING THEIR RIGHT TO EARN A LIVING.

AMERICAN SOCIETY OF JOURNALISTS AND AUTHORS V. BECERRA. SEEKING TO REGULATE THE EMPLOYMENT STATUS OF INDEPENDENT CONTRACTORS, CALIFORNIA PASSED A LAW FORCING COMPANIES IN THE STATE TO RECLASSIFY MOST FREELANCERS AS EMPLOYEES. UNDER AB 5, FREELANCE JOURNALISTS AND PHOTOGRAPHERS MUST CAP THEIR SUBMISSIONS AT 35 PER YEAR, PER PUBLISHER. OTHER PROFESSIONS, LIKE MARKETING AND GRAPHIC DESIGN, FACE NO SUCH RESTRICTIONS ON FREELANCING. SUCH SELECTIVE AND UNEQUAL TREATMENT AMONG MEMBERS OF SPEAKING PROFESSIONS VIOLATES THE RIGHT TO EARN AN HONEST LIVING FREE FROM BOTH IRRATIONAL GOVERNMENT INTERFERENCE AND REGULATION BASED SOLELY ON THE CONTENT OF THEIR SPEECH. REPRESENTING ASSOCIATIONS OF FREELANCE JOURNALISTS AND PHOTOGRAPHERS, PLF FILED A FEDERAL LAWSUIT CHALLENGING AB 5'S UNLAWFUL CARVEOUTS THAT RESTRICT THEIR MEMBERS' PROFESSIONAL SPEECH AND PREVENT THEM FROM MAKING A LIVING AS FREELANCERS. THE GOVERNMENT'S MOTION TO DISMISS WAS GRANTED. PLF APPEALED TO THE NINTH CIRCUIT COURT OF APPEALS, FILED BRIEFS, AND ORALLY ARGUED THE CASE. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

ART AND ANTIQUE DEALERS V. SEGGOS. THE FEDERAL ENDANGERED SPECIES ACT ALLOWS FOR THE SALE OF CERTAIN ANTIQUES CONTAINING IVORY, AS WELL AS

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NON-ANTIQUES CONTAINING A DE MINIMIS AMOUNT OF IVORY, IN INTERSTATE AND INTERNATIONAL COMMERCE. NEW YORK STATE LIMITS INTRASTATE SALES OF ITEMS CONTAINING IVORY TO ONLY ANTIQUES CONTAINING NO MORE THAN 20% IVORY.

RECOGNIZING THAT IT CANNOT BAN WHAT IS AUTHORIZED BY FEDERAL LAW, NEW YORK HAS SOUGHT TO SHUT DOWN THE SALE OF IVORY ANTIQUES BY PROHIBITING THEIR DISPLAY IN NEW YORK ANTIQUE DEALERS' STORES. THE NEW YORK LAW ALLOWS THE DEALER TO SHOW CATALOGS AND PHOTOGRAPHS OF THE ANTIQUES TO PROSPECTIVE INTERSTATE BUYERS WHO VISIT THEIR STORES, SO LONG AS IT INCLUDES A DISCLAIMER OF "NOT FOR SALE IN NEW YORK." THE DEALERS ALLEGED A RIGHT TO DISPLAY THE ACTUAL ITEMS WITH THAT SAME DISCLAIMER, ON FIRST AMENDMENT GROUNDS, BUT WERE REJECTED BY A FEDERAL TRIAL COURT. PLF REPRESENTS TWO ANTIQUE DEALER TRADE ASSOCIATIONS TO APPEAL THE ADVERSE DISTRICT COURT RULING AND FILED THE OPENING BRIEF. BECAUSE THIS CASE IS PENDING IT IS PREMATURE TO SEEK FEES.

COLORADO UNION OF TAXPAYERS FOUNDATION V. CITY OF DENVER. A PLF ATTORNEY IS ACTING AS LOCAL COUNSEL IN A GOLDWATER INSTITUTE LAWSUIT TO ALLOW NONPROFIT GROUPS THAT ADVOCATE FOR OR AGAINST BALLOT ISSUES TO SHIELD THE IDENTITY OF THEIR DONORS, CONSISTENT WITH THE FIRST AMENDMENT. DISPOSITIVE MOTIONS WERE FILED IN 2018, FOLLOWED BY A TRIAL IN 2019. THE TRIAL COURT DISMISSED THE CASE FOR LACK OF STANDING AND THE NONPROFIT GROUPS APPEALED TO THE COLORADO COURT OF APPEALS. THE APPELLATE COURT ISSUED AN ADVERSE DECISION AND THE CASE CONCLUDED. PLF DID NOT SEEK OR RECOVER FEES.

FREEDOM FOUNDATION V. WASHINGTON STATE DEPARTMENT OF ECOLOGY. PLF REPRESENTS A NON-PROFIT FOUNDATION THAT SOUGHT TO ENGAGE IN LEAFLETING IN THE LOBBY OF A BUILDING HOUSING A STATE AGENCY TO INFORM PUBLIC EMPLOYEES OF THEIR FIRST AMENDMENT RIGHT TO REFRAIN FROM SUBSIDIZING PUBLIC EMPLOYEE UNIONS. THE AGENCY PREVIOUSLY PERMITTED OTHER

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ORGANIZATIONS TO ENGAGE IN EXPRESSIVE ACTIVITIES ON THE PREMISES AND ITS SELECTIVE, CONTENT-BASED REFUSAL TO ALLOW THE FREEDOM FOUNDATION TO DO SO VIOLATES THE SPEAKERS' FIRST AMENDMENT RIGHTS. THE FEDERAL DISTRICT COURT ISSUED AN ADVERSE DECISION AND PLF APPEALED TO THE NINTH CIRCUIT, WHICH AFFIRMED. PLF FILED A PETITION FOR REHEARING EN BANC, WHICH WAS DENIED. PLF PLANS TO FILE A PETITION FOR WRIT OF CERTIORARI. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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JACKSON V. NAPOLITANO. PLF REPRESENTS TWO WORKERS AT THE UNIVERSITY OF CALIFORNIA-SAN DIEGO WHO WISH TO EXERCISE THEIR FIRST AMENDMENT RIGHTS TO REFRAIN FROM PAYING DUES TO A PUBLIC EMPLOYEE UNION. CALIFORNIA ENACTED SEVERAL LAWS TO BLUNT THE IMPACT OF THE FIRST AMENDMENT VICTORY IN JANUS V. AFSCME, COUNCIL 31, BY MAKING IT ILLEGAL FOR PUBLIC EMPLOYERS TO COMMUNICATE WITH THEIR OWN EMPLOYEES ABOUT THE EXERCISE OF THEIR CONSTITUTIONAL SPEECH AND ASSOCIATIONAL RIGHTS. PLF FILED A COMPLAINT IN FEDERAL COURT. THE TRIAL COURT DISMISSED THE CASE AS MOOT AFTER THE UNION REFUNDED ALL THE PLAINTIFFS' DUES. THE PLAINTIFFS ELECTED NOT TO APPEAL. PLF DID NOT SEEK OR RECOVER FEES.

KISSEL V. SEAGULL. ADAM KISSEL SOUGHT TO HELP RAISE MONEY FOR THE NONPROFIT JACK MILLER CENTER'S LIBERTY-BASED CIVIC EDUCATION PROGRAM. BUT HE SOON DISCOVERED SEVERAL STATES HAVE OVERLY BURDENSOME REGISTRATION AND REPORTING REQUIREMENTS FOR PAID SOLICITORS.

CONNECTICUT REQUIRES ADAM TO TELL THE STATE THREE WEEKS IN ADVANCE WHEN HE PLANS TO TALK TO A POTENTIAL DONOR AND WHAT EXACTLY HE WILL SAY, THEN HE MUST REPORT TO THE GOVERNMENT THE NAME OF EVERYONE WHO GIVES-EVEN JUST A \$1 GIFT. IF HE DIVERGES FROM THE SCRIPT, THE STATE CAN LEVY A \$5,000 FINE AND SENTENCE HIM TO ONE YEAR IN PRISON. PLF

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REPRESENTS IN A FEDERAL LAWSUIT CHALLENGING THIS LAW, WHICH ELIMINATES FUNDRAISERS' ABILITY TO ENGAGE IN TIMELY, TOPICAL, AND SPONTANEOUS SPEECH, AS WELL AS DONORS' ABILITY TO GIVE ANONYMOUSLY. THIS VIOLATES THE FIRST AMENDMENT'S PROHIBITION ON PRIOR RESTRAINT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

OGILVIE V. GORDON. PLF REPRESENTS SEVERAL CALIFORNIA MOTOR VEHICLE OWNERS WHO WISH TO HAVE PERSONALIZED LICENSE PLATES. THE DEPARTMENT OF MOTOR VEHICLES DENIED THEIR REQUESTS BASED ON A STATE REGULATION THAT BANS PERSONALIZED PLATE CONFIGURATIONS THAT DMV OFFICIALS DETERMINE TO BE "OFFENSIVE TO GOOD TASTE AND DECENCY." PLF FILED SUED IN FEDERAL DISTRICT COURT ON BEHALF OF THE VEHICLE OWNERS. THE TRIAL COURT GRANTED SUMMARY JUDGMENT IN FAVOR OF THE PLAINTIFFS. PLF RECOVERED \$4,223.65 IN COSTS AND \$110,000 IN ATTORNEYS' FEES. THE CASE IS CLOSED.

OSTREWICH V. HOLLINS. PLF REPRESENTS A TEXAS VOTER WHO WENT TO HER POLLING PLACE WEARING A FIREFIGHTER UNION SHIRT. ELECTION OFFICIALS FORCED HER TO REMOVE THE APPAREL BEFORE BEING ALLOWED TO VOTE BECAUSE THE UNION SUPPORTED ONE OF THE INITIATIVE MEASURES ON THE BALLOT. IN THIS FOLLOW-UP CASE TO PLF'S SUPREME COURT VICTORY IN MINNESOTA VOTERS ALLIANCE V. MANSKY, PLF FILED A COMPLAINT IN FEDERAL DISTRICT COURT ARGUING THAT A STATUTE FORBIDDING VOTERS FROM WEARING APPAREL RELATED TO ANY CANDIDATE, POLITICAL PARTY, OR ISSUE VIOLATES THE FIRST AMENDMENT FREEDOM OF SPEECH. THE COURT DENIED THE GOVERNMENT'S MOTIONS TO DISMISS. AFTER DISCOVERY, BOTH PARTIES MOVED FOR SUMMARY JUDGMENT, FILED MULTIPLE BRIEFS AND PRESENTED ORAL ARGUMENT. BECAUSE LITIGATION IS ONGOING, IT WOULD BE PREMATURE TO SEEK FEES.

PULLEY V. THOMPSON. DEBBIE PULLEY HAS BEEN A CERTIFIED PROFESSIONAL MIDWIFE (CPM) SINCE 1995, GUIDING MOTHERS THROUGH UNCOMPLICATED PREGNANCIES AND HELPING THEM DELIVER THEIR BABIES, OFTEN AT THE

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MOTHER'S HOME OR A BIRTHING CENTER. IN 2015, GEORGIA GAVE THE BOARD OF NURSING POWER TO DECIDE WHO CAN PRACTICE MIDWIFERY AND THE BOARD SAID YOU NEEDED A NURSING LICENSE TO WORK AS A MIDWIFE. BECAUSE PULLEY IS NOT A NURSE, SHE NO LONGER CAN PRACTICE MIDWIFERY IN GEORGIA. INSTEAD, SHE IS ADVOCATING FOR LEGAL REFORMS AND PUBLIC EDUCATION SO THAT GEORGIA MOTHERS HAVE THE FLEXIBILITY TO CHOOSE A CPM. THE BOARD RESPONDED BY ISSUING A GAG ORDER THAT PROHIBITS PULLEY FROM DESCRIBING HERSELF TRUTHFULLY AS A MIDWIFE. PLF FILED A FEDERAL LAWSUIT ON HER BEHALF TO PROTECT HER RIGHT TO SPEAK THE TRUTH. THE CASE SETTLED AND PLF RECEIVED \$10,000 IN ATTORNEYS' FEES. THE CASE IS CLOSED.

RENTBERRY V. CITY OF SEATTLE, WASHINGTON. SEATTLE ENACTED A LAW FORBIDDING LANDLORDS AND POTENTIAL TENANTS FROM USING ONLINE RENT-BIDDING PLATFORMS FOR AT LEAST ONE YEAR, WHILE THE CITY STUDIES WHETHER THE PLATFORMS RUN AFOUL OF ANY MUNICIPAL RENTAL HOUSING ORDINANCES. REPRESENTING DELANEY WYSINGLE, A LANDLORD WHO RENTS ONE SINGLE-FAMILY HOME IN THE CITY WHO WOULD LIKE TO USE RENT-BIDDING PLATFORMS AS A MEANS TO IDENTIFY AND RENT TO POTENTIAL TENANTS, AND RENTBERRY, A PLATFORM COMPANY, PLF SUED TO INVALIDATE THE MORATORIUM AS A VIOLATION OF THE FIRST AMENDMENT'S PROTECTION FOR FREE SPEECH. THE TRIAL COURT ISSUED AN ADVERSE DECISION AND PLF APPEALED. ON THE EVE OF ORAL ARGUMENT, THE CITY REPEALED THE ORDINANCE AND REPLACED IT WITH A NEW ORDINANCE SEEKING TO STUDY THE ISSUE AS A PREDICATE TO A NEW BAN OR LIMITATION ON RENT-BIDDING WEBSITES. THE NINTH CIRCUIT DISMISSED THE CASE AS MOOT. PLF FILED A PETITION FOR CERTIORARI, WHICH WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES.

EQUALITY BEFORE THE LAW: PLF'S OBJECTIVE IS TO END GOVERNMENT DISCRIMINATION ON THE BASIS OF RACE AND ETHNICITY. COURTS SHOULD VIEW RACIAL CLASSIFICATIONS WITH EXTREME SKEPTICISM WITH THE ULTIMATE GOAL

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OF ABOLISHING RACE-BASED DISCRIMINATION BY GOVERNMENTS.

AFEF V. MONTGOMERY COUNTY PUBLIC SCHOOLS. PLF REPRESENTS ASSOCIATION FOR EDUCATION FAIRNESS, A GROUP OF MOSTLY ASIAN-AMERICAN PARENTS WHO HAVE SEEN MANY OF THEIR CHILDREN SHUT OUT OF THE MONTGOMERY COUNTY (MARYLAND) MAGNET SCHOOL PROGRAM BECAUSE OF CHANGING CRITERIA DESIGNED TO MAKE THE MAGNET SCHOOLS LOOK LIKE THE COUNTY AS A WHOLE. PLF SUED IN FEDERAL DISTRICT COURT TO CHALLENGE THE COUNTY'S ADMISSIONS POLICY AS UNCONSTITUTIONAL RACIAL DISCRIMINATION. OVER THE LAST TWO ADMISSIONS CYCLES, THE COUNTY HAS ALTERED ITS ADMISSIONS CRITERIA THAT EFFECTIVELY DENIES ADMISSION TO MANY OF THE HIGHEST-SCORING ASIAN-AMERICAN CHILDREN. THUS WHILE ASIAN-AMERICAN ADMISSIONS SIGNIFICANTLY DECLINE, EVERY OTHER RACIAL GROUP HAS SEEN AN UPTICK. THIS VIOLATES THE EQUAL PROTECTION CLAUSE. RACIAL BALANCING IS UNCONSTITUTIONAL WHETHER DONE THROUGH OVERT OR COVERT MEANS. SCHOOL DISTRICTS SHOULDN'T CONSIDER RACE WHEN DETERMINING WHO GETS INTO THE BEST SCHOOLS. ONE RACIAL GROUP'S SUCCESS AT GETTING INTO COMPETITIVE SCHOOLS DOES NOT GIVE A SCHOOL DISTRICT A LICENSE TO DISCRIMINATE AGAINST THAT GROUP. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

CHRISTA MCAULIFFE INTERMEDIATE SCHOOL PTO, INC. V. DE BLASIO. PLF REPRESENTS ASIAN-AMERICAN FAMILIES IN A CHALLENGE TO THE NEW YORK CITY DEPARTMENT OF EDUCATION'S RACIALLY DISCRIMINATORY DECISION TO ALTER THE ADMISSIONS CRITERIA TO THE CITY'S SPECIALIZED HIGH SCHOOLS. PLF FILED A COMPLAINT AND MOTION FOR PRELIMINARY INJUNCTION IN FEDERAL DISTRICT COURT. THE PRELIMINARY INJUNCTION WAS DENIED. PLF APPEALED THE DENIAL TO SECOND CIRCUIT, WHICH DENIED RELIEF. PLF FILED A PETITION FOR REHEARING EN BANC, WHICH WAS DENIED. MEANWHILE, LITIGATION CONTINUES IN THE DISTRICT COURT. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

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COALITION FOR TJ V. FAIRFAX COUNTY SCHOOL BOARD. VIRGINIA'S THOMAS

JEFFERSON HIGH SCHOOL FOR SCIENCE AND TECHNOLOGY, OR TJ, IS THE

NATION'S TOP-RANKED PUBLIC HIGH SCHOOL. FAIRFAX COUNTY PUBLIC SCHOOLS'

(FCPS) RECENT CHANGES TO TJ'S ADMISSIONS PROCESS SPECIFICALLY AIM TO

REDUCE THE NUMBER OF ASIAN-AMERICAN CHILDREN-AND ONLY ASIAN-AMERICAN

CHILDREN-WHO CAN ATTEND TJ. THE SCHOOL DISTRICT'S RACE-BASED ADMISSIONS

SCHEME GARNERED NATIONWIDE INTEREST AND STRONG OPPOSITION FROM THE

COALITION FOR TJ, A GROUP OF OVER 5,000 PARENTS, STUDENTS, ALUMNI,

STAFF, AND COMMUNITY MEMBERS WHO ADVOCATE FOR SCHOOL DIVERSITY AND

EXCELLENCE THROUGH RACE-BLIND, MERIT-BASED ADMISSIONS. REPRESENTED BY

PLF IN FEDERAL COURT, THE COALITION CHALLENGES FCPS' RACE-BASED

ADMISSIONS SCHEME AS VIOLATING THE FOURTEENTH AMENDMENT. PLF DEFEATED

THE COUNTY'S MOTION TO DISMISS AND LITIGATION IS ONGOING. BECAUSE THE

CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.

CONNECTICUT PARENTS UNION V. CARDONA. PLF REPRESENTS A PARENT

ORGANIZATION TO CHALLENGE A STATE STATUTE THAT REQUIRES ALL MAGNET

SCHOOLS IN CONNECTICUT TO MAINTAIN A RACIAL BALANCE OF AT LEAST 25%

WHITE STUDENTS. THIS MEANS THAT IN SCHOOLS THAT DO NOT MEET THIS QUOTA,

MINORITY STUDENTS ARE TURNED AWAY FROM EMPTY SEATS. THE STATE

SUCCESSFULLY MOVED TO DISMISS THE CASE ON THE GROUNDS THAT THE PARENT

ORGANIZATION LACKED STANDING. PLF APPEALED TO THE SECOND CIRCUIT COURT

OF APPEALS, FILED BRIEFS, AND ORALLY ARGUED THE CASE. BECAUSE THIS CASE

IS PENDING, IT IS PREMATURE TO SEEK FEES.

PART III, LINE 4A

HARDRE V. COLORADO OFFICE OF MINORITY BUSINESS. COLORADO RECENTLY

ENACTED LEGISLATION TO FUNNEL FOUR MILLION DOLLARS IN "RELIEF PAYMENTS,

GRANTS AND LOANS TO MINORITY-OWNED BUSINESSES." ETIENNE HARDRE, OWNER

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OF LOCALS BARBERSHOP, HAS SUFFERED FINANCIALLY LIKE SO MANY SMALL BUSINESSES DUE TO OCCUPANCY LIMITATIONS THAT SEVERELY DECREASED HIS ABILITY TO SERVE CUSTOMERS. HE IS IN FINANCIAL DISTRESS BUT, AS A WHITE MALE, IS INELIGIBLE TO APPLY FOR RELIEF UNDER THE NEW LAW. ON DECEMBER 8, 2020, HARDRE SUED IN FEDERAL COURT ARGUING THAT THIS ASPECT OF COLORADO'S COVID-RELIEF PROGRAM VIOLATES THE EQUAL PROTECTION CLAUSE OF THE FOURTEENTH AMENDMENT. PLF HAS JOINED LOCAL COUNSEL IN REPRESENTING HARDRE AND HIS BUSINESS TO CHALLENGE THIS UNCONSTITUTIONAL PROGRAM. HOWEVER, THE COURT DISMISSED THE CASE AS UNRIPE. THE CLIENT OPTED NOT TO APPEAL. PLF DID NOT SEEK OR RECOVER FEES.

WYNN V. VILSACK/KENT V. VILSACK/MCKINNEY V. VILSACK/DUNLAP V. VILSACK. PLF REPRESENTS INDIVIDUAL FARMERS IN FEDERAL COURT IN A SERIES OF CASES CHALLENGING A PROVISION OF THE AMERICAN RESCUE PLAN ACT OF 2021 THAT ALLOWS LOAN FORGIVENESS OF UP TO 120%, BUT ONLY FOR MINORITY FARMERS AND RANCHERS, WHOM THE LAW AUTOMATICALLY TREATS AS "SOCIALLY DISADVANTAGED," REGARDLESS OF THEIR INDIVIDUAL CIRCUMSTANCES. BECAUSE GOVERNMENT CANNOT USE RACIAL CLASSIFICATIONS TO DECIDE WHO GETS GOVERNMENT BENEFITS AND BURDENS, PLF FILED CASES IN FEDERAL DISTRICT COURTS IN FLORIDA, ILLINOIS, TEXAS, AND OREGON, AND SOUGHT TO ENJOIN THE GOVERNMENT'S ENFORCEMENT OF THE DISCRIMINATORY STATUTE.

WYNN V. VILSACK: SCOTT WYNN IS A LIFELONG FARMER WHO HAS RUN WYNN FARMS IN JENNINGS, FLORIDA, PRODUCING SWEET POTATOES, CORN, AND CATTLE SINCE 2006. COVID-19, HOWEVER, HIT THE FAMILY'S FINANCES HARD. STEEP DROPS IN BEEF PRICES AND TOO LITTLE HELP AND SUPPLIES TO GROW SWEET POTATOES MEANT LESS INCOME, NEARLY ALL OF WHICH WENT TOWARD FEDERAL FARM LOAN REPAYMENT. WYNN IS NOT ELIGIBLE FOR FARM LOAN FORGIVENESS UNDER THE AMERICAN RESCUE PLAN BECAUSE HE IS WHITE AND THEREFORE DEEMED NOT "SOCIALLY DISADVANTAGED."

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KENT V. VILSACK: RYAN KENT IS A FULL-TIME FARMER IN CENTRALIA, ILLINOIS, AND OWNER OF A 5,000-ACRE FARM STARTED BY HIS FATHER. LIKE MANY FARMERS ACROSS THE COUNTRY, HE HAS A FEDERAL FARM LOAN WITH AN OUTSTANDING BALANCE THAT CAUSED ECONOMIC HARDSHIP DURING THE COVID-19 PANDEMIC. AT FIRST ENCOURAGED ABOUT A FARM LOAN FORGIVENESS PROVISION IN THE AMERICAN RESCUE PLAN ACT OF 2021, RYAN WAS SURPRISED TO LEARN HE IS NOT ELIGIBLE, BECAUSE HE IS WHITE.

MCKINNEY V. VILSACK: JARROD MCKINNEY BEGAN RAISING CATTLE IN THE TEXARKANA REGION EIGHT YEARS AGO WITH HELP FROM A FEDERAL LOAN FOR BEGINNING FARMERS. LIKE MANY FARMERS FACING ECONOMIC HARDSHIP IN THE PANDEMIC'S AFTERMATH, JARROD WOULD APPLY FOR FARM LOAN FORGIVENESS BUT HE IS NOT ELIGIBLE FOR THE FEDERAL PROGRAM-BECAUSE HE IS WHITE.

DUNLAP V. VILSACK: KATIE AND JAMES DUNLAP ARE FARMERS IN OREGON WHO BOTH WORK TWO JOBS IN ADDITION TO RAISING THEIR TODDLER. THE COUPLE RENT LAND FROM HIS PARENTS WHERE THEY RAISE CATTLE AND HAY-AN ENDEAVOR THAT REQUIRED TWO FARM LOANS TO BUY CATTLE AND EQUIPMENT. LIKE MANY OTHER FARMERS, THE DUNLAPS WERE NEGATIVELY AFFECTED BY COVID AND WERE RELIEVED WHEN THEY HEARD ABOUT A FARM LOAN FORGIVENESS PROVISION IN CONGRESS' COVID-19-DRIVEN AMERICAN RESCUE PLAN ACT OF 2021. BUT THEY WERE INELIGIBLE FOR THE PROGRAM BECAUSE THEY ARE BOTH WHITE. THE DUNLAPS ARE NOW FIGHTING FOR EQUAL TREATMENT FOR ALL FARMERS IN A FEDERAL LAWSUIT.

THE FEDERAL DISTRICT COURT IN THE WYNN CASE ISSUED A PRELIMINARY INJUNCTION ENJOINING THE RACE-BASED PROGRAM NATIONWIDE. BECAUSE THESE CASES ARE PENDING, IT IS PREMATURE TO SEEK FEES.

IN THE MATTER OF [MINOR BOY]. REPRESENTING FOSTER PARENTS IN AN EQUAL PROTECTION CHALLENGE TO THE FEDERAL INDIAN CHILD WELFARE ACT, WHICH COMPELS STATE COURTS TO FAVOR THE PLACEMENT OF INDIAN CHILDREN WITH

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INDIAN RELATIVES, SOLELY BECAUSE OF THE CHILD'S AND FOSTER PARENTS' RACES. THE JUVENILE-COURT MAGISTRATE OVERSEEING MINOR BOY'S CASE FOUND THAT A NATIVE AMERICAN TRIBE TESTIFIED THAT MINOR BOY'S FATHER WAS AN ENROLLED MEMBER. MINOR BOY WAS BORN IN A STATE 2,000 MILES FROM THIS NATIVE AMERICAN TRIBE'S RESERVATION, AND HE HAS LIVED IN THAT STATE HIS WHOLE LIFE. MINOR BOY'S MOTHER IS DECEASED, AND HIS FATHER STRUGGLED WITH ADDICTIONS. THE TRIBE INTERVENED IN THE CASE AND SOUGHT TO PLACE MINOR BOY ON ITS RESERVATION WITH RELATIVES WHOM MINOR BOY HAD NEVER MET. MINOR BOY'S FOSTER PARENTS, REPRESENTED BY PLF, SOUGHT LEGAL CUSTODY OF MINOR BOY. THE JUVENILE COURT ISSUED A FAVORABLE DECISION GRANTING LEGAL CUSTODY TO THE FOSTER FAMILY AND THE CASE IS CLOSED. THERE WAS NO POTENTIAL TO RECOVER FEES IN THIS CASE.

MELAND V. PADILLA. IN 2018, CALIFORNIA ENACTED A WOMAN QUOTA LAW, WHICH REQUIRES ALL PUBLICLY TRADED COMPANIES THAT ARE INCORPORATED OR HEADQUARTERED IN THE STATE TO HAVE A CERTAIN NUMBER OF FEMALES ON THEIR BOARDS OF DIRECTORS. THIS LAW IGNORES THAT WOMEN ARE MAKING GREAT STRIDES IN THE BOARDROOM WITHOUT A GOVERNMENT MANDATE, AND PERPETUATES THE MYTH THAT WOMEN CAN'T MAKE IT TO THE BOARDROOM WITHOUT GOVERNMENT HELP. MORE IMPORTANTLY, THE LAW FORCES ANYONE SELECTING BOARD MEMBERS TO CONSIDER THEM AS MEMBERS OF A SEX-BASED GROUP, RATHER THAN AS INDIVIDUALS. PLF'S LAWSUIT ON BEHALF OF CREIGHTON MELAND CHALLENGES THE STATE LAW AS A BLATANT VIOLATION OF THE CONSTITUTION'S EQUAL PROTECTION GUARANTEE. THE DISTRICT COURT GRANTED THE STATE'S MOTION TO DISMISS AND PLF APPEALED TO THE NINTH CIRCUIT COURT OF APPEALS. THE NINTH CIRCUIT REVERSED AND REMANDED TO THE DISTRICT COURT FOR CONSIDERATION OF THE MERITS. THE CASE REMAINS PENDING, SO 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

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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.

THE PETITION WAS DENIED AND PLF APPLIED FOR REHEARING, WHICH WAS ALSO

DENIED. THE CASE IS CLOSED. PLF DID NOT SEEK OR RECOVER FEES.

AMICUS CASES: PLF FILED AMICUS BRIEFS IN THE FOLLOWING CASES,

FURTHERING THE OBJECTIVES DESCRIBED ABOVE.

11 LAGUNITA, LLC V. CALIFORNIA COASTAL COMMISSION (CALIFORNIA SUPREME COURT)

301, 712, 2103 AND 3151 LLC, ET AL V. CITY OF MINNEAPOLIS (EIGHTH CIRCUIT COURT OF APPEALS)

AGUILA V. DUCEY (ARIZONA SUPREME COURT)

AMERICANS FOR PROSPERITY FOUNDATION V. BECERRA (U.S. SUPREME COURT)

ANDERSON CREEK PARTNERS V. COUNTY OF HARNETT (NORTH CAROLINA SUPREME COURT)

APARTMENT ASS'N OF LOS ANGELES COUNTY, INC. V. CITY OF LOS ANGELES (NINTH CIRCUIT COURT OF APPEALS)

APOSHIAN V. BARR (TENTH CIRCUIT COURT OF APPEALS)

BOARDMAN V. INSLEE (U.S. SUPREME COURT)

BRIDGE AINA LE'A LLC V. LAND USE COMM'N (U.S. SUPREME COURT)

BRNOVICH V. DNC (U.S. SUPREME COURT)

CANIGLIA V. STROM (U.S. SUPREME COURT)

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CARGILL V. GARLAND (FIFTH CIRCUIT COURT OF APPEALS)

CARR V. SAUL (U.S. SUPREME COURT)

CFPB V. ALL AMERICAN CHECK CASHING, INC. (FIFTH CIRCUIT COURT OF
APPEALS)

CLEMENTINE CO. V. CUOMO (SOUTHERN DISTRICT OF NEW YORK)

COLLINS V. MNUCHIN (U.S. SUPREME COURT)

COMMUNITY HOUSING IMPROVEMENT V. CITY OF NEW YORK (SECOND CIRCUIT COURT
OF APPEALS)

CROWE V. OREGON STATE BAR (U.S. SUPREME COURT)

DIAMOND NAT. RES. PROT. & CONSERVATION ASS'N V. DIAMOND VALLEY RANCH
(NEVADA SUPREME COURT)

DORCE V. CITY OF NEW YORK (SECOND CIRCUIT COURT OF APPEALS)

DOUGLAS V. ROPER (ALABAMA SUPREME COURT)

DOUGLASS PROPERTIES II, LLC V. CITY OF OLYMPIA (WASHINGTON SUPREME
COURT)

EYCHANER V. CITY OF CHICAGO (U.S. SUPREME COURT)

F.P. DEVELOPMENT, LLC V. CHARTER TOWNSHIP OF CANTON, MICHIGAN (SIXTH
CIRCUIT COURT OF APPEALS)

FDRLST MEDIA, LLC V. NLRB (THIRD CIRCUIT COURT OF APPEALS)

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

GURROLA V. DUNCAN (NINTH CIRCUIT COURT OF APPEALS)

HARRISON V. MONTGOMERY COUNTY, OHIO (SIXTH CIRCUIT COURT OF APPEALS)
(BRIEF AND ORAL ARGUMENT)INLAND EMPIRE WATERKEEPER V. CORONA CLAY CO. (NINTH CIRCUIT COURT OF
APPEALS)

JOHNSON V. CITY OF SUFFOLK (VIRGINIA SUPREME COURT)

LEMON BAY COVE, LLC V. UNITED STATES (COURT OF FEDERAL CLAIMS)

MENDELSON V. COUNTY OF SAN MATEO, CALIFORNIA (NINTH CIRCUIT COURT OF

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APPEALS)

MAHANAY AREA SCHOOL DISTRICT V. B.L. (U.S. SUPREME COURT)

MURPHY AUTO GROUP V. FLORIDA DEPT. OF TRANSP. (ARGUED FLORIDA COURT OF

APPEALS)

NEWSOM V. SUPERIOR COURT (CALIFORNIA COURT OF APPEAL)

PHARMACEUTICAL RESEARCH AND MANUFACTURERS OF AMERICA V. WILLIAMS

(EIGHTH CIRCUIT COURT OF APPEA

PART III, LINE 4A

STATE OF COLORADO V. 5 STAR FEEDLOT, INC. (COLORADO SUPREME COURT)

STATE OF NORTH CAROLINA V. WATERFIELD (NORTH CAROLINA SUPREME COURT)

STUDENT FOR FAIR ADMISSIONS, INC. V. PRESIDENT & FELLOWS OF HARVARD

COLLEGE (U.S. SUPREME COURT)

SULITZER V. TIPPINS (NINTH CIRCUIT COURT OF APPEALS)

TAYLOR V. CITY OF SAGINAW, MICHIGAN (SIXTH CIRCUIT COURT OF APPEALS)

THE HIGH LONESOME RANCH, LLC V. BOARD OF COUNTY COMMISSION (TENTH

CIRCUIT COURT OF APPEALS)

THOMPSON V. MARIETTA EDUCATION ASSOCIATION (U.S. SUPREME COURT)

TRUMP V. SIERRA CLUB (U.S. SUPREME COURT)

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

UZUEGBUNAM V. PRECZEWSKI (U.S. SUPREME COURT)

WINBERRY V. BOROUGH OF RUTHERFORD (NEW JERSEY SUPREME COURT) (ALSO

ORALLY ARGUED)

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

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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:

PLF'S BYLAWS PROVIDE THAT ANY SELF-DEALING TRANSACTION MUST BE APPROVED BY A MAJORITY OF THE BOARD, WITH THE INTERESTED TRUSTEE(S) EXCLUDED FROM VOTING. THE BOARD MUST ALSO CONDUCT REASONABLE INVESTIGATION AND DETERMINE IT COULD NOT HAVE OBTAINED A MORE ADVANTAGEOUS ARRANGEMENT. THE GOVERNANCE & NOMINATING COMMITTEE IS CHARGED WITH ANNUAL REVIEW OF TRUSTEES INCLUDING SECURING ANY DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST WITH A WRITTEN FORM SIGNED ANNUALLY BY EACH TRUSTEE. EMPLOYEES ARE REQUIRED BY OUR CONFLICTS OF INTEREST POLICY TO DISCLOSE TO THE DIRECTOR OF HUMAN RESOURCES ANY ACTUAL OR POTENTIAL CONFLICT OF INTEREST WHICH ARE THEN RESOLVED BY THE PRESIDENT.

FORM 990, PART VI, SECTION B, LINE 15:

CEO COMPENSATION IS REVIEWED ANNUALLY BY THE GOVERNANCE & NOMINATING COMMITTEE WHICH MAKES RECOMMENDATIONS TO THE FULL BOARD TO DETERMINE COMPENSATION. JOB DESCRIPTIONS FOR THE CEO AND OTHER KEY EXECUTIVES ARE EVALUATED AGAINST INDEPENDENT MARKET SOURCES AND COMPENSATION DATA. PLF'S INDEPENDENT BOARD APPLIES THE "REBUTTABLE PRESUMPTION OF REASONABLENESS" PROCEDURES IN ITS EVALUATION OF THE COMPENSATION ARRANGEMENTS OF KEY EMPLOYEES.

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

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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 441,395.

RECEIVABLES DEEMED UNCOLLECTABLE -45,546.

TOTAL TO FORM 990, PART XI, LINE 9 395,849.

PART XII, LINE 2C

NO CHANGE FROM PRIOR YEAR

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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.						
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity	
PLF BUILDING, LLC - 47-1126088						
930 G STREET						
SACRAMENTO, CA 95814	COMMERCIAL PROPERTY	CALIFORNIA	0.	2,910,465.	PACIFIC LEGAL FOUNDATION	

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		
b Gift, grant, or capital contribution to related organization(s)	1b		
c Gift, grant, or capital contribution from related organization(s)	1c		
d Loans or loan guarantees to or for related organization(s)	1d		
e Loans or loan guarantees by related organization(s)	1e		
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)	1g		
h Purchase of assets from related organization(s)	1h		
i Exchange of assets with related organization(s)	1i		
j Lease of facilities, equipment, or other assets to related organization(s)	1j		
k Lease of facilities, equipment, or other assets from related organization(s)	1k		
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		
o Sharing of paid employees with related organization(s)	1o		
p Reimbursement paid to related organization(s) for expenses	1p		
q Reimbursement paid by related organization(s) for expenses	1q		
r Other transfer of cash or property to related organization(s)	1r		
s Other transfer of cash or property from related organization(s)	1s		
2 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

CARRYOVER DATA TO 2021

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Based on the information provided with this return, the following are possible carryover amounts to next year.

[illegible]