** PUBLIC DISCLOSURE COPY **

Form **990**

Return of Organization Exempt From Income Tax

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 and ending JUN 30, 2023

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 95814-4605

D Employer identification number: 94-2197343

E Telephone number: (916) 419-7111

G Gross receipts $ 44,593,393.

F Name and address of principal officer: Steven D. Anderson
same as C above

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: https://pacificlegal.org/

H(c) Group exemption number

K Form of organization: [X] 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: To defend liberty and justice for all. See Schedule O for full mission.

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	18
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	18
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	128
6	Total number of volunteers (estimate if necessary)	6	18
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	26,374,951.	21,771,790.
	9	Program service revenue (Part VIII, line 2g)	126,573.	1,128,139.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,632,962.	2,137,389.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	111,055.	32,006.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	28,245,541.	25,069,324.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	120,000.
	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)	14,671,549.	17,653,078.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 2,030,290.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,532,125.	7,789,079.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	20,203,674.	25,562,157.
	19	Revenue less expenses. Subtract line 18 from line 12	8,041,867.	-492,833.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	76,776,179.	85,220,260.
	21	Total liabilities (Part X, line 26)	4,859,691.	7,175,804.
	22	Net assets or fund balances. Subtract line 21 from line 20	71,916,488.	78,044,456.

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: 10/31/23

Steven D. Anderson, President/CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
Yong Zhang, CPA	Yong Zhang	10/30/23		P01249785

Firm's name: Rogers & Company PLLC — Firm's EIN: 58-2676261

Firm's address: 8300 Boone Boulevard, Suite 600, Vienna, VA 22182 — Phone no. (703) 893-0300

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III | Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
Pacific Legal Foundation (PLF) litigates nationwide to secure all Americans' inalienable rights to live responsibly and productively in their pursuit of happiness.
See Schedule O for full mission

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 [X] 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 [X] 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 $ 20,878,170. including grants of $ 120,000.) (Revenue $ 1,128,139.)
Each year, PLF represents hundreds of Americans, free of charge, who seek to improve their lives but are stymied by government. We give them their day in court to vindicate their rights and set a lasting precedent to protect everyone else.

See Schedule O for a complete list of cases litigated during the fiscal year ended June 30, 2023.

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 20,878,170.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part I.* See instructions	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? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	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*	22		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*	23	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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		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*	25b		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*	26		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*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the 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*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	32		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*	33	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*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	75			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	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: 128			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
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 the 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.				
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	If "Yes," complete Form 6069.				

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 ..... [X]

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 18 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 18				
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			X
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			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
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			X
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			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
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			X

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		X
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	X	
b	Describe on 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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
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	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on 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		X
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 AL,AK,AZ,AR,CA,CO,CT,DC,FL,GA,HI,IL

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.

[X] Own website [ ] Another's website [X] 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

Charles E. Wilcox, IV - (916) 419-7111

555 Capitol Mall, Suite 1290, Sacramento, CA 95814-4605

See Schedule O for full list of states

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) Steven D. Anderson President and CEO	37.50			X				560,093.	0.	90,664.
(2) John M. Groen Executive Vice President	37.50			X				315,234.	0.	66,570.
(3) Todd F. Gaziano Chief of Legal Policy & Research	37.50					X		271,651.	0.	50,977.
(4) Larry G. Salzman Secretary and Director of Litigation	37.50			X				231,367.	0.	65,335.
(5) Charles E. Wilcox, IV Treasurer and CFO/COO	37.50			X				240,130.	0.	53,459.
(6) James S. Burling Vice President Legal Affair	37.50					X		230,251.	0.	47,644.
(7) Steve Simpson Senior Attorney	37.50					X		244,467.	0.	33,019.
(8) Damien Schiff Senior Attorney	37.50					X		219,008.	0.	41,418.
(9) Joshua Thompson Dir.of Equality & Opportunity Litiga	37.50					X		206,322.	0.	50,918.
(10) Brian G. Cartwright Chair of the Board	1.00	X		X				0.	0.	0.
(11) Robert D. Connors Vice Chair	1.00	X		X				0.	0.	0.
(12) Robert K. Best Trustee	1.00	X						0.	0.	0.
(13) Ross Borba, Jr. Trustee	1.00	X						0.	0.	0.
(14) Amy Brigham Boulris Trustee	1.00	X						0.	0.	0.
(15) James L. Cloud Trustee	1.00	X						0.	0.	0.
(16) Greg M. Evans Trustee	1.00	X						0.	0.	0.
(17) Len Frank 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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) David Gerson Trustee	1.00	X						0.	0.	0.
(19) John C. Harris Trustee	1.00	X						0.	0.	0.
(20) George Kimball Trustee	1.00	X						0.	0.	0.
(21) Carol Platt Liebau Trustee	1.00	X						0.	0.	0.
(22) April J. Morris Trustee	1.00	X						0.	0.	0.
(23) Bruce C. Smith Trustee	1.00	X						0.	0.	0.
(24) Charles W. Trainor Trustee	1.00	X						0.	0.	0.
(25) Ronald E. Van Buskirk Trustee	1.00	X						0.	0.	0.
(26) Jeffrey E. Warren Trustee	1.00	X						0.	0.	0.
1b Subtotal								2,518,523.	0.	500,004.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,518,523.	0.	500,004.

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 52

		Yes	No
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*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	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
Biz Niche LLC, 16100 N. Greenway-Hayden Loop, Ste F150, Scottsdale, AZ 8526	Website design services	255,908.

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 1

See Part VII, Section A Continuation sheets

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 (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(27) John Yoo Trustee	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

232201 04-01-22

Part VIII Statement of Revenue

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

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	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	21,771,790.				
	g	Noncash contributions included in lines 1a-1f	1g	$ 954,366.				
	h	**Total.** Add lines 1a-1f			21,771,790.			
Program Service Revenue				**Business Code**				
	2 a	Court-awarded attorney fees		541100	1,128,139.	1,128,139.		
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a-2f			1,128,139.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			1,646,192.			1,646,192.
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real / (ii) Personal				
	6 a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
				(i) Securities / (ii) Other				
	7 a	Gross amount from sales of assets other than inventory	7a	16,386,980. / 3,628,286.				
	b	Less: cost or other basis and sales expenses	7b	16,700,270. / 2,823,799.				
	c	Gain or (loss)	7c	-313,290. / 804,487.				
	d	Net gain or (loss)			491,197.			491,197.
	8 a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events						
	9 a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10 a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue				**Business Code**				
	11 a	Other income		900099	32,006.			32,006.
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a-11d			32,006.			
	12	**Total revenue.** See instructions			25,069,324.	1,128,139.	0.	2,169,395.

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	120,000.	120,000.		
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	1,799,430.	1,499,507.	202,717.	97,206.
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	12,349,932.	10,887,897.	794,885.	667,150.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	889,161.	654,275.	149,457.	85,429.
9 Other employee benefits	1,639,219.	1,229,839.	262,087.	147,293.
10 Payroll taxes	975,336.	748,026.	131,276.	96,034.
11 Fees for services (nonemployees):				
a Management				
b Legal	11,611.		11,611.	
c Accounting	56,671.		56,671.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	174,932.		174,932.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,219,964.	2,037,025.	120,533.	62,406.
12 Advertising and promotion				
13 Office expenses	1,504,257.	709,434.	300,407.	494,416.
14 Information technology	449,870.	195,155.	93,937.	160,778.
15 Royalties				
16 Occupancy	772,352.	643,640.	87,003.	41,709.
17 Travel	1,774,095.	1,433,079.	188,953.	152,063.
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	247,377.	203,606.	30,853.	12,918.
23 Insurance	106,613.	89,007.	11,957.	5,649.
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 Registrations/Fees	287,194.	250,678.	29,481.	7,035.
b Library and research	175,092.	173,792.	1,300.	
c Miscellaneous	9,051.	3,210.	5,637.	204.
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	25,562,157.	20,878,170.	2,653,697.	2,030,290.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X | Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1,636,621.	1	4,301,308.
	2	Savings and temporary cash investments		3,058.	2	
	3	Pledges and grants receivable, net		3,178,685.	3	845,639.
	4	Accounts receivable, net			4	
	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		273,872.	9	299,661.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,546,194.			
	b	Less: accumulated depreciation	10b 1,770,181.	3,187,384.	10c	776,013.
	11	Investments - publicly traded securities		60,368,115.	11	69,510,473.
	12	Investments - other securities. See Part IV, line 11		4,601,792.	12	4,557,666.
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		3,526,652.	15	4,929,500.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		76,776,179.	16	85,220,260.
Liabilities	17	Accounts payable and accrued expenses		1,217,732.	17	1,454,478.
	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		3,641,959.	25	5,721,326.
	26	**Total liabilities.** Add lines 17 through 25		4,859,691.	26	7,175,804.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		66,122,435.	27	74,096,101.
	28	Net assets with donor restrictions		5,794,053.	28	3,948,355.
		Organizations that do not follow FASB ASC 958, check here ☐ **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		71,916,488.	32	78,044,456.
	33	Total liabilities and net assets/fund balances		76,776,179.	33	85,220,260.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	25,069,324.
2	Total expenses (must equal Part IX, column (A), line 25)	2	25,562,157.
3	Revenue less expenses. Subtract line 2 from line 1	3	-492,833.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	71,916,488.
5	Net unrealized gains (losses) on investments	5	6,393,983.
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	226,818.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	78,044,456.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other ________ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization Pacific Legal Foundation
Employer identification number 94-2197343

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	13,608,144.	13,762,161.	16,892,254.	26,374,951.	21,771,790.	92,409,300.
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	13,608,144.	13,762,161.	16,892,254.	26,374,951.	21,771,790.	92,409,300.
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)						4,134,237.
6 **Public support.** Subtract line 5 from line 4.						88,275,063.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	13,608,144.	13,762,161.	16,892,254.	26,374,951.	21,771,790.	92,409,300.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,198,141.	1,257,015.	692,541.	1,373,866.	1,646,192.	6,167,755.
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.)	32,771.	155,488.	299,957.	111,055.	32,006.	631,277.
11 **Total support.** Add lines 7 through 10						99,208,332.

12 Gross receipts from related activities, etc. (see instructions)	12	2,700,516.

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** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	88.98 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	76.98 %

16a **33 1/3% support test - 2022.** 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 [X]

b **33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

(Complete only if you checked the box on line 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 on 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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2022.** 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 - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer 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).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (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.**	6		
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).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on 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.**	9c		
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.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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 on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on 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 on 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 ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

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

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

			Yes	No
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 on 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 (*explain in detail in* **Part VI**):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 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 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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 - *provide details in* **Part VI**)	5	
6 Other distributions (*describe in* **Part VI**). 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 (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2022 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-2022	**(iii)** Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

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 A, Part II, Line 10, Explanation for Other Income:

Other Income

2018 Amount: $ 32,771.

2019 Amount: $ 155,488.

2020 Amount: $ 299,957.

2021 Amount: $ 111,055.

2022 Amount: $ 32,006.

SCHEDULE C (Form 990)

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

2022

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	Employer identification number
Pacific Legal Foundation	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-.

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)	0.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	23,076.	
c Total lobbying expenditures (add lines 1a and 1b)	23,076.	
d Other exempt purpose expenditures	25,539,081.	
e Total exempt purpose expenditures (add lines 1c and 1d)	25,562,157.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	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.

	(a)	(b)
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?	☐ Yes	☐ 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	973,834.	1,000,000.	1,000,000.	1,000,000.	3,973,834.
b Lobbying ceiling amount (150% of line 2a, column(e))					5,960,751.
c Total lobbying expenditures	143,036.	79,090.	384,173.	23,076.	629,375.
d Grassroots nontaxable amount	243,459.	250,000.	250,000.	250,000.	993,459.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,490,189.
f Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

		Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1		
2 Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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
2022
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? ☐ Yes ☐ No

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

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

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

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 July 25,2006, 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 $ ______

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
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other ____________

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ 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	61,204,043.	67,085,450.	53,198,337.	54,108,051.	46,792,797.
b Contributions	8,031,016.	4,482,861.	1,411,631.	3,037,510.	8,222,507.
c Net investment earnings, gains, and losses	7,587,380.	-8,705,901.	14,233,204.	1,073,612.	3,960,108.
d Grants or scholarships					
e Other expenditures for facilities and programs	6,478,296.	1,495,905.	1,613,764.	4,889,523.	4,737,887.
f Administrative expenses	159,027.	162,462.	143,958.	131,313.	129,474.
g End of year balance	70,185,116.	61,204,043.	67,085,450.	53,198,337.	54,108,051.

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

a Board designated or quasi-endowment 97.8000 %

b Permanent endowment 2.2000 %

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:

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI **Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" 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				
b Buildings				
c Leasehold improvements		1,666,307.	1,131,288.	535,019.
d Equipment		879,887.	638,893.	240,994.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				776,013.

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) Real estate investment		
(B) trusts	1,441,934.	End-of-Year Market Value
(C) Hedge funds	3,115,732.	End-of-Year Market Value
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	4,557,666.	

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) Charitable remainder trusts receivable	2,872,777.
(2) Deposits	99,346.
(3) Right-of-use assets - operating leases	1,957,377.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	4,929,500.

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) Charitable gift annuities	3,437,469.
(3) Lease liabilities - operating	
(4) leases	2,283,857.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	5,721,326.

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 [X]

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	31,544,277.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	6,393,983.		
b	Donated services and use of facilities	2b	8,900.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	226,818.		
e	Add lines **2a** through **2d**			2e	6,629,701.
3	Subtract line **2e** from line **1**			3	24,914,576.
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	154,748.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	154,748.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	25,069,324.

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	25,416,309.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	8,900.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	8,900.
3	Subtract line **2e** from line **1**			3	25,407,409.
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	154,748.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	154,748.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	25,562,157.

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 V, line 4:

The Organization's endowments include both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. Donor-restricted endowment funds that are perpetual in nature consist of one endowment fund to be invested in perpetuity with gains and losses. Interest and dividends are to be used for operating or other purposes as designated by the Board of Trustees. Board quasi-endowments have been designated to provide annual income that is predictable and reliable to assure the ability of the Organization to meet long-term professional obligations inherent in the nature of its litigation services.

Part XIII Supplemental Information *(continued)*

Part X, Line 2:

Management evaluated the Organization's tax positions and has concluded that the Organization has taken no uncertain tax positions that require either recognition or disclosure in the accompanying consolidated financial statements.

Part XI, Line 2d - Other Adjustments:

Change in value of split-interest agreements	226,818.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization: Pacific Legal Foundation

Employer identification number 94-2197343

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
The John Locke Foundation, Inc. 4800 Six Forks Rd., Suite 220 Raleigh, NC 27609	56-1656943	501(c)(3)	15,000.	0.			Program Support
Iowans for Tax Relief Foundation 7601 Office Plaza Dr. North, Suite West Des Moines, IA 50266	42-1184154	501(c)(3)	15,000.	0.			Program Support
Frontier Institute Inc. PO Box 5104 Helana, MT 59604	85-0998465	501(c)(3)	15,000.	0.			Program Support
Platte Institute for Economic Research Inc. - 910 Pacific Street, Suite 216 - Omaha, NE 68106	20-8809060	501(c)(3)	15,000.	0.			Program Support
Pelican Institute for Public Policy - 400 Poydras St., Suite 900 - New Orleans, LA 70130	26-1704791	501(c)(3)	15,000.	0.			Program Support
Texas Public Policy Foundation 901 Congress Avenue Austin, TX 78701	74-2524057	501(c)(3)	15,000.	0.			Program Support

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 8.

3 Enter total number of other organizations listed in the line 1 table ..... 0.

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of noncash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Mackinac Center for Public Policy 140 West Main Street, P.O. Box 568 Midland, MI 48640	38-2701547	501(c)(3)	15,000.	0.			Program Support
The James Madison Institute for Public Policy Studies - JMI Headquarters, The Columns, 100 North Duval Street - Tallahassee,	59-2811908	501(c)(3)	15,000.	0.			Program Support

Schedule I (Form 990)

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2:

The organization requires grantees grant reports through the year and the funds could only be used for education purposes.

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

2022

Open to Public Inspection

Name of the organization: Pacific Legal Foundation

Employer identification number: 94-2197343

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ 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	1b		
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?	2		
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. ☒ Compensation committee ☒ Written employment contract ☒ Independent compensation consultant ☒ Compensation survey or study ☒ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed 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?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	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?	5a		X
b	Any related organization?	5b		X
	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?	6a		X
b	Any related organization?	6b		X
	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	7		X
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	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
(1) Steven D. Anderson	(i)	501,807.	58,286.	0.	66,400.	24,264.	650,757.	0.
President and CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) John M. Groen	(i)	315,234.	0.	0.	47,127.	19,443.	381,804.	0.
Executive Vice President	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) Todd F. Gaziano	(i)	271,651.	0.	0.	33,611.	17,366.	322,628.	0.
Chief of Legal Policy & Research	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) Larry G. Salzman	(i)	231,367.	0.	0.	41,097.	24,238.	296,702.	0.
Secretary and Director of Litigation	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) Charles E. Wilcox, IV	(i)	231,844.	8,286.	0.	40,303.	13,156.	293,589.	0.
Treasurer and CFO/COO	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) James S. Burling	(i)	230,251.	0.	0.	30,170.	17,474.	277,895.	0.
Vice President Legal Affair	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) Steve Simpson	(i)	244,467.	0.	0.	20,690.	12,329.	277,486.	0.
Senior Attorney	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) Damien Schiff	(i)	200,008.	19,000.	0.	19,128.	22,290.	260,426.	0.
Senior Attorney	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) Joshua Thompson	(i)	206,322.	0.	0.	28,613.	22,305.	257,240.	0.
Dir.of Equality & Opportunity Litiga	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

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

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: Pacific Legal Foundation

Employer identification number: 94-2197343

Part I — Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	25	954,366.	Fair 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 ( )				
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

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
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?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
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.			

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

SCHEDULE O (Form 990)

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: Pacific Legal Foundation

Employer identification number 94-2197343

Form 990, Part III, Line 1, Description of Organization Mission:

Pacific Legal Foundation (PLF) litigates nationwide to secure all Americans' inalienable rights to live responsibly and productively in their pursuit of happiness. PLF combines strategic and principled litigation, communication, and research to achieve landmark court victories enforcing the Constitution's guarantee of individual liberty.

Form 990, Part III, Line 4a, Description of Program Service:

PLF attorneys directly represented clients in the following cases furthering the Foundation's overarching mission to protect and enhance individual liberty. The cases further the goals of individual rights and liberty in the realms of property rights, separation of powers, equality under the law, and economic opportunity. In all cases, actions attributed to PLF were done by PLF attorneys properly admitted to each jurisdiction.

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.

835 Hinesburg Road LLC v. South Burlington, Vermont. 835 Hinesburg Road, LLC, is challenging a city's designation of a portion of its land

Name of the organization Pacific Legal Foundation | Employer identification number 94-2197343

as open space "Habitat Blocks." The ordinance that created the Habitat Blocks categorically classifies some of the owner's land as unbuildable, and the city rejected the owner's development proposal. Yet when the owner sued the city for a regulatory taking, the district court dismissed the case on the theory that the case is not ripe because the city retains discretion to approve some development in the future. PLF represents the owner on appeal to the Second Circuit to argue that federal courts should be as receptive to civil rights claims based on property ownership as they are to other civil rights claims. Because this case is pending, it is premature to seek fees.

Arabella Farm v. Naturaland Trust. PLF represents South Carolina landowner Ken Smith and others who comprise Arabella Farm to protect property owners from abusive Clean Water Act "citizen suits." These lawsuits, sometimes called "environmental ambulance chasing," are increasingly used by environmental groups and law firms to exact civil penalties and attorneys' fees from individuals and small businesses. The Fourth Circuit Court of Appeals issued a decision to make it easier for these groups to sue property owners-even when the property owners have complied with enforcement orders by state governments-thus exposing them to secondary civil penalties and other liability. PLF filed a petition for writ of certiorari in the Supreme Court, seeking reversal of that decision. The petition was denied. PLF did not seek or recover fees.

Ariyan v. Sewerage & Water Board of New Orleans. The Ariyans secured a multi-million dollar just compensation award in state court but the government has delayed payment for several years. They sued, arguing that the Fifth Amendment entitles them to certain and timely just compensation. The courts denied them relief. PLF took over the case and filed a petition for rehearing en banc in the Fifth Circuit Court of Appeals, which was denied. PLF filed a petition for writ of certiorari, arguing that the Fifth Amendment Takings Clause is self-executing and a court ordered judgment is a secondary property interest that cannot be taken without just compensation. The petition was denied and the case is closed. PLF did not seek or recover fees.

Benedetti v. County of Marin, California. Before they may build a family home on the rural property they have owned for years, the Benedetti family-brothers Arron and Arthur who inherited the estate of their father, Willie-must first agree that they will be "actively and directly engaged in agriculture" and must record a restrictive covenant that they and all future owners of the home will be farmers or ranchers forever. The county's requirement, part of its local land use plan, places an unconstitutional condition on the Benedettis' liberty and property rights. PLF filed a lawsuit on their behalf in state court. Because litigation is ongoing, it is premature to seek fees.

Bordelon v. Baldwin County, Alabama. PLF represents Mike Bordelon and Breezy Shores, LLC, who are developers who intended to build a three-story, 14-unit residential rental building. After obtaining the necessary permits and starting construction, the county bowed to community pressure and issued a Stop Work Order. The revocation of the building permit caused economic harm and destroyed the owner's reasonable investment-backed expectations, and the character of the government action differed little from a physical invasion. As such,

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the order caused a regulatory taking for which the county must pay just compensation. The developers won in the trial court and the county appealed. PLF looks to preserve their victory in the Eleventh Circuit. Because this case is pending, it is 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 adverse opinions in lower courts, 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 and awarded PLF $300 in costs. On remand, the district court entered judgment in favor of Cedar Point. PLF recovered $800,000 in attorneys' fees and costs. The case is closed.

DiPietro v. Town of Bolton, Massachusetts. The Town of Bolton took Alan DiPietro's home, farm, and land worth at least $370,000 as payment for a debt of approximately $60,000. Bolton not only confiscated DiPietro's title and equity, it also thwarted his attempts to pay his debt and save his farm from foreclosure. Bolton's theft of DiPietro's home equity, above and beyond the amount of the debt, violated the state and federal constitutional prohibitions on takings of property without just compensation and imposition of excessive fines as well as the common law that forbids unjust enrichment. PLF represents DiPietro in a

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federal court challenge to the home equity theft. Because the case is pending, it is premature to seek 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 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. The magistrate recommended that PLF's motion be denied and PLF filed objections. The court ruled in favor of the city on grounds of mootness. PLF appealed to the Ninth Circuit. Because this case is pending, it is premature to seek fees.

Evans Creek LLC v. City of Reno. The City of Reno, Nevada, refused to annex Evans Creek's 1500-acre property, a necessary first step to development, with the result that the property owners are left without any practical productive use of the land. The trial court dismissed the case for failing to plead the three factors that currently govern regulatory takings cases under Penn Central Transp. Corp. v. City of New York (1978): (1) the economic impact of the regulation; (2) the extent of interference with the property owner's investment-backed expectations; and (3) the character of the government action. On behalf of Evans Creek, PLF filed a petition for writ of certiorari asking the

Supreme Court to reconsider Penn Central and allow regulatory takings claims to move forward to the merits when regulations have substantially denied the use of the property. The petition was denied. PLF did not seek or recover fees.

Fair v. Continental Resources. Kevin and Terry Fair fell behind on their property taxes after medical problems caused severe financial hardship. When they failed to pay $5,200 in taxes, interest, penalties, and costs by the deadline, Scotts Bluff County extinguished the Fairs' entire interest in their $60,000 home and conveyed it to an investor who paid the tax debt. Unlike other types of debt collection, the Fairs' foreclosed home was not sold after competitive bidding, leaving no opportunity for the Fairs to be paid for their equity from the proceeds remaining after paying the debt. Terry Fair passed away, and PLF represents Kevin Fair in a petition asking the Supreme Court to review the statutes authorizing home equity theft. The Court granted the petition, vacated the Nebraska Supreme Court decision, and remanded for reconsideration in light of PLF's victory in Tyler v. Hennepin County. Because this case is pending, it is premature to seek fees.

Fakhreddine v. Sabree. PLF represents Fadi Abi Fakhreddine and Old Joy Investment Co., Inc., in the Sixth Circuit Court of Appeals, alleging that the government unconstitutionally took surplus equity when it foreclosed on two parcels of property and then gave them to the Detroit Land Bank. The land bank sold the properties for a substantial profit, all of which it kept. The former owners received nothing, losing all their invested equity without compensation. The Sixth Circuit agreed with PLF and on the basis of the decision in Hall v. Meisner (see

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below) reversed the district court's dismissal and remanded for further proceedings. The Sixth Circuit awarded PLF $505 in costs. PLF did not seek or recover fees. This case is closed.

Financial Oversight and Management Board for Puerto Rico v. Cooperativa de Ahorro y Credito Abraham Rosa, et al. PLF represents more than two dozen property owners in Puerto Rico who obtained just compensation awards after the government took their property. When Puerto Rico declared bankruptcy in 2016, it sought to discharge the just compensation debts in the bankruptcy proceedings. The federal district court and First Circuit Court of Appeals refused to permit the discharge because the Fifth Amendment to the U.S. Constitution requires just compensation after a taking. The government filed a petition for writ of certiorari and PLF defended the lower court decision on behalf of the just compensation claimants before the U.S. Supreme Court. As PLF advocated, the petition was denied, a victory for the property owners. PLF did not seek or recover fees. This case is closed.

Flying Crown Subdivision v. Alaska Railroad Corporation. PLF represents a homeowners' association near Anchorage Alaska ion appeal in a dispute against the state-owned Alaska Railroad. For decades, many homeowners have used a nearby airstrip to fly and some homeowners purchased their homes specifically because of their proximity to the airstrip. The Railroad filed a Quiet Title Act case against the homeowners, alleging that they own an exclusive easement, and because a portion of the airstrip overlaps with a portion of the railroad easement, the homeowners are forbidden to use the airstrip without paying the railroad a fee for a license. PLF took over the case on appeal and filed briefs in the Ninth Circuit and orally argued. Because this case is pending, it is premature to seek fees.

Foss v. City of New Bedford, Massachusetts. Financially struggling senior citizen Deborah Foss used her life savings to buy a home. When she could not pay part of her 2016 tax debt, the city initiated a "tax taking," meaning the debt went on the books and began accruing 16% annual interest, subsequent tax bills, and administrative fees. The city sold its tax lien to a private investment company for $9,626-the amount Deborah owed the city. The company started the foreclosure process in court nine days later. The court foreclosed on the lien in September 2019, and handed absolute title and ownership of Deborah's home to the investor. The property's market value is $241,600, and Deborah owed only about $30,000, including fees, interest, and penalties. State law allows the company both to take her home and to keep the equity of $210,000. PLF sued on behalf of Deborah in state court. The city removed the case to federal court. The case subsequently settled. 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 eligibility for federal benefits such as crop insurance. PLF represents

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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. The parties conducted discovery and filed cross-motions for summary judgment. The trial court ruled in favor of the government. PLF appealed to the Eighth Circuit, which affirmed. PLF plans to file a petition for writ of certiorari. Because this case is pending it is premature to seek fees.

Friends of the Crazy Mountains v. Erickson. 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. The groups seek to compel the Forest Service to aggressively pursue claims of a possible easement across the landowners' property, even though the agency 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 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 and the court ruled in favor of the landowners' private property rights. The plaintiffs appealed and PLF defended the ruling in the Ninth Circuit. Because this case is pending, it is premature to seek fees.

Gearing v. City of Half Moon Bay. PLF represents Thomas and Daniel Gearing, father and son owners of six undeveloped parcels of land in

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Half Moon Bay, California. They want to build five single-family residences, two of which would provide housing for family members who otherwise cannot afford to live in California. The city rejected their plans to develop the property because that part of town lacks an overall land use plan. After the Gearings sued in federal court claiming that this rejection worked a regulatory taking, the city filed an eminent domain action in state court then successfully moved the federal court to abstain. PLF filed a petition for writ of certiorari advocating for full access to federal courts for takings claimants. The petition asks the Supreme Court to hold that federal courts must not abstain from deciding takings cases when federal courts are duty bound to adjudicate civil rights cases. Because this case is pending, it is premature to seek fees.

Hadian v. California Coastal Commission. San Luis Obispo County imposed a moratorium on new development in 2001, based on the limited supply of water available and desire to avoid overdraft conditions. However, some existing customers had already obtained water meters and could not be denied the right to develop. In 2007, these regulations were incorporated into the Local Coastal Program. PLF represents Al Hadian and Ralph Bookout in a state court lawsuit challenging the refusal to allow their development plans. Both men obtained water meters before 2001 and development permits from the County. The Coastal Commission then stepped in and denied the permits because it views any additional water use as a per se adverse impact. The Commission's rewriting of the county's program undermines the rule of law to deny individuals their property rights. Because this case is pending, it is premature to seek fees.

Hall v. Meisner. PLF represents several former Oakland County, Michigan, homeowners who lost their homes to tax foreclosure. Instead of selling the homes at auction, the City of Southfield took title to the properties by paying only the tax debt then gave the properties free of charge to a company that took large windfalls at the expense of the former owners. The company is controlled by key City officials. The owners sued to recover the equity in their homes but the trial court dismissed their claims. PLF took over the case and appealed to the Sixth Circuit, arguing that the City and related companies violated the former owners' constitutional rights and the doctrine of unjust enrichment when they took valuable homes that were worth more than the encumbering property tax debts. The Sixth Circuit agreed, holding that the city's retention of Hall's equity effected an unconstitutional taking, and remanding for just compensation. PLF opposed the county's petition for rehearing en banc, which was denied, and defeated the state Attorney General's motion to intervene. The appellate court awarded $505 in costs. The City petitioned the Supreme Court for a writ of certiorari on the takings issue, and PLF cross-petitioned on excessive fines. Both petitions were denied. The case is being litigated by private counsel on remand, but PLF retains an interest in future fees.

HomeRoom, Inc. v. City of Shawnee, Kansas. PLF represents HomeRoom, Inc. (a property management company) and Val French in a federal lawsuit challenging Shawnee, Kansas's "co-living ban" ordinance, which regulates the occupancy of homes on the basis of family relationships

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by prohibiting four or more unrelated persons from living together. When the ordinance was adopted, Val lived with her husband, their two adult sons, and the girlfriend of one of the sons. Fearing enforcement, the son and girlfriend moved out. Government exceeds its land-use authority when it regulates not only the use of land but the relationships among its users. Homeowners and individuals have a fundamental right to establish a household that meets their personal needs without undue government interference. The ordinance violates the due process and equal protections of the U.S. Constitution as well as state land use statutes. Because the case is pending, it is premature to seek fees.

Idaho Conservation League v. Poe. PLF represents Shannon Poe in the Ninth Circuit Court of Appeals to challenge a district court decision that, in deferring to EPA regulations, held that Poe's suction dredge mining "added" pollutants to a "water of the United States" and thus required a permit under section 402 of the Clean Water Act. Because suction dredge mining does not in fact add pollutants to regulated waters, it does not require a permit under section 402. At most, the discharge of "dredged or fill material" might have required a permit under section 404. PLF commenced briefing. Because this case is ongoing, it is premature to seek 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

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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. The district court dismissed the complaint and PLF appealed to the Ninth Circuit. Because this case is ongoing, it is premature to seek fees.

Johnson v. City of East Orange, New Jersey. In 2014, Lynette Johnson purchased commercial property in East Orange, N.J. to let two of her children run a business out of the location. She spent $55,000 to purchase the property and another $16,000 getting architectural plans and permits for renovations. Notices of her tax assessments and eventual tax lien and foreclosure were only ever sent to that property, and not to her nearby residential address in Newark where she has lived (and paid taxes) for nearly thirty years. By the time her tax lien was foreclosed in 2018, she owed a little under $20,000. The City sold the property to a private investor for $101k a few months later and kept all the proceeds. PLF represents Johnson in a state court lawsuit arguing that foreclosing and selling an entire property to satisfy a small tax debt, and retaining all proceeds, is a taking requiring just compensation. The parties filed cross-motions for summary judgment. Because this case is ongoing, it is premature to seek fees.

Kagan v. County of Los Angeles. PLF represents Frank and Rachel Revere and David and Judith Kagan, who jointly own a duplex in Los Angeles. The Reveres reside in the downstairs unit and want their son and his family to move into the upstairs unit, which would require them to evict the existing tenant. They are thwarted by the county's rent stabilization ordinance that grants that tenant "protected" status and prohibits them from evicting him. After losing in the lower courts, PLF took over the case and filed a petition for writ of certiorari in the Supreme Court to ask whether a prohibition on evicting a tenant effects a physical taking of property by authorizing the tenant to continue possessing and occupying rental property at the expense of the owners' right to exclusively possess the property for their own family's use. Because this case is pending, it is premature to seek fees.

Knight v. Richardson Bay Regional Authority. Daniel Knight, a retired truck driver, owns and lives on a 35-foot sailboat on Richardson Bay, in Marin County, California. His boat is seaworthy and he sails regularly. A regional agency seeks to protect eelgrass on the floor of Richardson Bay by removing long-anchored boats from the water. It proposed to purchase Knight's boat only on the condition that he not become homeless in the county afterward. Unable to meet the condition because he lacks the financial means to purchase a home on land, Knight refused to sell. The Regional Authority then declared Knight's boat to be "marine debris" and issued an order that it would seize the board within ten days. The order, issued without proper notice or a hearing, and without payment of just compensation, violates the unreasonable seizure, due process, and takings protections of the U.S. Constitution. PLF successfully obtained a preliminary injunction preventing the

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agency from seizing or destroying Knight's property. The case subsequently settled. PLF did not recover fees or costs.

Lund v. United States. PLF represents Kristy Lund, as personal representative of the estate of John Lund, in a quiet title action against the federal government. The late John Lund brought a quiet title and takings case against the Bonneville Power Association, a federal power marketing agency in the Pacific Northwest. The district court dismissed the case, holding that the case was filed outside the applicable statute of limitations. PLF took over the case on appeal to argue that the Quiet Title Act's statute of limitations is not triggered by the recording of an easement, the federal government does not have an implicit access easement when the governing deed allows for an explicit easement on another portion of the property, and the Tucker Act's statute of limitations does not begin to run until after title has been quieted in the government's favor. Prevailing on these arguments will open the courthouse doors to more property owners. Because this case is pending, it is premature to seek fees.

Medeiros v. Virginia Dept. of Wildlife Resources. James Medeiros's property is posted with "No Trespassing" signs yet has been overrun frequently by hunting dogs and their owners. PLF represents James and other property owners with posted land to challenge the Commonwealth's so-called "right to retrieve" law, which allows sportsmen to enter private property any time of day, any time of year, to retrieve their hunting dogs, without needing to obtain the landowner's consent. PLF filed a state court lawsuit arguing that this law effects a per se physical taking in violation of the state and federal rights against

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uncompensated takings. The court granted the government's motion to dismiss and PLF appealed. Because this case is ongoing, it is premature to seek fees.

Masucci v. Judy's Moody. Judy's Moody LLC is a holding company owned by Keith Dennis that holds title to his coastal home in Maine. For over 400 years, coastal property owners in Maine have held title to the intertidal zone (land between the mean high tide line and the low tide line). On April 21, 2021, activists unhappy with this settled law sued for a judicial declaration that all intertidal zones on Maine's coastline are public property. PLF represents Judy's Moody to argue that the right to control access to private property is an essential property right and that changing hundreds of years of settled private property rights raises serious Takings Clause concerns. The court ruled in favor of Judy's Moody that private property owners, not the state, own the intertidal zone, but allowed one part of the activists' lawsuit to continue. PLF filed a motion for reconsideration on that last issue. Litigation continues on the scope of the public easement and the parties filed cross-motions for summary judgment. Because this case is ongoing, it is premature to seek fees.

Mendelson v. County of San Mateo, California. PLF represents Felix Mendelson in the Ninth Circuit, challenging the County's prohibition on development in designated sensitive habitat as a taking. Felix filed a coastal development permit to build a single family home on property that all parties know is a designated riparian corridor where all such construction is prohibited. Rather than condemning the land or denying

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Mendelson's permit so he could file an inverse condemnation claim, the government simply sat on the application and refused to issue a response. PLF will argue that local government cannot avoid rendering a final decision as a means to avoid liability for a taking. Appellate proceedings are stayed until July, 2023. Because the case is ongoing, it is premature to seek fees.

New Mexico Cattle Growers Association v. U.S. Fish and Wildlife Service. In 2015, PLF submitted to the U.S. Fish and Wildlife Service a petition to delist the Southwestern willow flycatcher as an endangered species because a recent scientific study showed that the flycatcher should not be considered a separate subspecies. The Service denied the petition and refused to define the standards necessary for a population to qualify as a listable entity under the Endangered Species Act. This "we know when we see it" approach to taxonomy is arbitrary and capricious. PLF represents the New Mexico Cattle Growers Association, whose members are heavily burdened by critical habitat designations, and filed a complaint challenging the flycatcher listing in the district court for the District of Columbia. After a stay pending rulemaking was lifted, PLF filed a motion for summary judgment. Because this case is ongoing, it is premature to seek fees.

Nieveen v. TAX 106. When Sandra Nieveen failed to pay property taxes on her $62,000 home, the county treasurer sold the tax certificate (a lien on the property) to a private firm, TAX 106, that paid approximately $3,500 in taxes on Nieveen's property. Three years later, TAX 106 notified Nieveen that she had three months to pay all accumulated taxes, interest, penalties, and costs, or she would lose her property.

Nieveen did not pay. When Nieveen's right to redeem her property expired, the county treasurer issued the tax deed to the property to the private firm, granting it full title to the property. Nieveen lost everything. The Nebraska Supreme Court rejected Nieveen's statutory and constitutional claims, and PLF filed a petition for writ of certiorari on her behalf. The Court granted the petition, vacated the Nebraska Supreme Court decision, and remanded for reconsideration in light of PLF's victory in Tyler v. Hennepin County. 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 challenged the law as an unconstitutional taking and a violation of privacy interests protected by substantive due process and the Fourth Amendment. After winning a Supreme Court victory in 2021 on a procedural matter that allowed the Pakdels to proceed to the merits on their constitutional claims. On remand, PLF filed a first amended complaint, and defeated the city's motion to dismiss the unconstitutional conditions claim. Because litigation is ongoing, it is premature to seek additional 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. Courts, like the rest of the government, cannot take private property without paying for it. 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 the appellate court issued an adverse decision. PLF filed a petition for writ of certiorari, which was denied. The case is closed. PLF did not seek or recover 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 decision in Rafaeli v. Oakland County, PLF moved for summary disposition. Because this case is pending, it is premature to seek fees.

Pietro Family Investments, LP 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, planning to develop two houses to sell, and build one house for each of

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them. The California Coastal Commission (CCC) reversed the permits for three of the lots because Adamski and Pietro couldn't prove with 100% certainty that their land contains no archeological resources. The CCC 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 represented Adamski and Pietro in a lawsuit against the commission in state court. The trial court denied the petition for writ of mandate, and PLF appealed on behalf of Pietro. Because the 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. After an adverse decision on procedural matters, PLF filed a petition for review in the Washington Supreme Court and a petition for writ of certiorari in the U.S. Supreme Court, both of which were denied. The case returned to the trial court for litigation on the merits. The trial court held in favor of the City and the appellate court affirmed. PLF filed a motion for reconsideration, which was denied. PLF filed a petition for review, which was denied. PLF will file a petition for writ of certiorari. 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

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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 equity. The case proceeded as a class action in trial court, led by local counsel, then settled. PLF recovered $191,000 in fees from the settlement.

Ralston v. County of San Mateo. Randy Ralston and Linda Mendiola own vacant property in a residentially-zoned area of San Mateo County. The county's Local Coastal Program flatly forbids any development on the property. Ralston sued in federal court alleging a taking without just compensation but the court dismissed it because he had not filed an application for a building permit and received a final decision whether it would allow the development (an inevitable refusal). PLF represented Ralston on appeal to the Ninth Circuit, filed briefs and orally argued. After an adverse decision, PLF filed a petition for rehearing en banc, which was denied. PLF filed a petition for writ of certiorari. Because this case is pending, it is premature to seek fees.

Ralston v. County of San Mateo. Randy Ralston and Linda Mendiola own vacant property in a residentially-zoned area of San Mateo County. The county's Local Coastal Program flatly forbids any development on the property. Ralston sued in federal court alleging a taking without just compensation but the court dismissed it because he had not filed an

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application for a building permit and received a final decision whether it would allow the development (an inevitable refusal). PLF represented Ralston on appeal to the Ninth Circuit, filed briefs and orally argued. After an adverse decision, PLF filed a petition for rehearing en banc, which was denied. PLF filed a petition for writ of certiorari. Because this case is pending, it is premature to seek fees.

Sabey v. Massachusetts Department of Children & Families. When married couple Joshua Sabey and Sarah Perkins took their infant son to the hospital for a high fever, the staff x-rayed the infant to rule out pneumonia. Spotting a healed broken rib, the hospital detained Perkins and the baby for three days while they were questioned and ultimately released. At 1:00 a.m. the next night, the police arrived without a warrant, issuing threats, and demanding they turn over the children. After three months, the Sabeys were exonerated of all wrongdoing, the case against them permanently dismissed. PLF represents the family in federal district court in a lawsuit to challenge the agency's warrantless seizure of the children when there was no imminent risk of harm, in violation of the Fourth Amendment. Because this case is pending, it is premature to seek fees.

Sackett v. Environmental Protection Agency. After winning the right for the Sacketts to go to court to challenge the EPA's assertion of jurisdiction over alleged wetlands on their property in the U.S. Supreme Court (2012), PLF continued 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

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and PLF appealed. The court issued an adverse opinion. PLF filed a petition for writ of certiorari, which was granted to determine the test for whether "navigable waters of the United States" exist on private property. Victory! The Supreme Court held that waters of the United States must be tied to commerce and that the Sacketts' land could not be waters of any kind. The Court awarded PLF $1,741.30 in costs. The case was remanded for further proceedings. 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 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 federal lawsuit 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 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 the Ninth Circuit affirmed, holding that the California Coastal Commission has "primary jurisdiction" over the Seider's proposed sign, and remanding. Litigation continues against the Coastal Commission. 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 to take the Shands family's property in the Florida Keys and avoid liability by promising credits towards a possible building permit elsewhere in Monroe County at an indeterminate future time, perhaps to be enjoyed by some third party. Representing the Shands family, PLF sued in state trial court challenging the city's total taking of the family's real property without the payment of just compensation. PLF seeks to establish that "transferable development rights" do not allow a government to avoid a finding of a taking and that "just compensation" equals financial compensation, not a chit to be traded for hard-to-define value. After a trial, the court issued an adverse decision. PLF appealed. Victory! The court held that the city unconstitutionally took the Shands' property without just compensation. The city petitioned for rehearing en banc that PLF opposed. 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 and moved

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for a preliminary injunction. PLF defeated the government's motion to dismiss and proceeded to the merits. After an adverse decision on a preliminary injunction, PLF appealed to the Fifth Circuit. The state then rescinded the order, but the court agreed with PLF that the case is not moot. 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 protection 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 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 dismiss with leave to amend. In the State of California case, the court denied the Defendants' motion to dismiss. The cases were stayed while the agencies engaged in further rulemaking. PLF opposed further stays. The court agreed in a final decision, lifted the stays, and remanded to the agency for additional rulemaking. PLF appealed, then voluntarily dismissed the appeals when the district court reversed its own decision, with each party bearing its own costs and fees. This case is closed.

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State of Hawaii v. Williams. Don Williams is an elderly single father, raising a son, Sebastian. Despite his modest means, he purchased property in Maui in 1994 by his own resourcefulness and initiative and then rented it to the State. The 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 Williams' property, a parcel that the State was already leasing from Williams. 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 the state more than $1 million for the taking of his own property. PLF filed a notice of appearance to represent Don 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. The state filed motions to dismiss. The court dismissed the Fourth Amendment claims but held that the First Amendment claims are likely to succeed and denied the motion to dismiss on that basis. The parties settled the First Amendment claims, including $178,000 in fees for PLF. PLF continues to litigate the Fourth Amendment claim on appeal to the Ninth Circuit.

Tyler v. Hennepin County. Geraldine Tyler moved out of her Minneapolis condo in 2010, and rented an apartment in a safer area. While Geraldine and her family focused on her health and safety, she failed to pay property taxes on the condo and by 2015, her $2,300 tax debt (including costs and penalties) ballooned to $15,000. Hennepin County seized her condo and sold it the following year for $40,000. Even though Geraldine owed only $15,000, the county kept the surplus from the sale. PLF took over Geraldine's case in the Eighth Circuit to challenge government-sanctioned home equity theft, arguing that the county's refusal to refund the amount above and beyond what Geraldine owed was an unconstitutional taking or an excessive fine. After adverse rulings in the Eighth Circuit, PLF filed a petition for writ of certiorari, which was granted. Victory! The Supreme Court unanimously held that the County's retention of Tyler's equity beyond the amount of her debt was a taking without just compensation, in violation of the Fifth Amendment. The Court awarded PLF $1,391.20 in costs. The case was remanded for further proceedings. Because this case is pending, it is premature to seek fees.

Varela v. City of El Paso, Texas. After fire partially damaged Luis Varela's home, the city declared it a nuisance and ordered Varela to fix his home, warning it could be demolished if he did not. Varela immediately set out to make needed repairs, spending $30,000 for renovations, but while in the process, the city refused to grant him permits and eventually ordered demolition. When Varela sued, claiming

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demolition would be an unconstitutional taking of his property, Texas courts held his takings claim was barred because he did not judicially challenge the original nuisance determination. PLF petitioned the Texas Supreme Court for review and the Court ordered briefing on the merits. Because this case is pending, it is premature to seek fees.

Vondra v. City of Billings, Montana. A Billings ordinance requires all licensed massage therapy business owners, including home-practitioners, to agree to warrantless, unannounced searches and seizures as a condition of doing business. Refusal of even one such invasive search could result in fines, loss of license, or jail. Enforcement officers can open any containers or cupboards they please, including employee and client lockers, to look for evidence that anyone broke any law or regulation, civil or criminal. This includes client records, which often contain sensitive medical and insurance information that is normally protected under federal laws. PLF represents Theresa Vondra, a licensed massage therapist, in a federal lawsuit to ensure that governments cannot pursue social goals like fighting crime through warrantless fishing expeditions at the expense of livelihoods and property rights. Because this case is pending, it is premature to seek fees.

Wall v. Ainsworth. 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 the construction would violate the

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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 federal lawsuit challenging the Commission's arbitrary and unlawful permit denial. After defeating a motion to dismiss, the case is in the discovery phase. Because this case is pending, it is premature to seek fees.

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. Having lost in the lower courts, PLF took over representation of Wayside Church and others who have lost their homes and equity to file a petition for writ of certiorari in the U.S. Supreme Court. The Court denied the petition. PLF 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 litigated by local counsel as a class action. Because this case is pending, it would be premature to seek fees.

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

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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 ordered dismissal of 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, filed briefs and conducted oral argument. The court issued an adverse decision. PLF filed a petition for rehearing, which was denied. PLF then filed a petition for writ of certiorari, which was granted. Victory! The Supreme Court ruled that Wilkins and Stanton may pursue their case against the federal government. Litigation continues in the district court. Because this case is pending, it is premature to seek fees.

Williams v. Alameda County. PLF represents John Williams and five other owners of residential rental properties in Oakland, California, as well as a housing provider trade association. The owners' respective tenants violated the terms of their leases in numerous respects, including the refusal to pay rent, the harassment of other tenants, and destruction and damage to the rental premises. The inability to evict these tenants due to a local eviction moratorium is a physical taking contrary to the Fifth Amendment and caused financial, physical, and emotional distress to the owners. PLF filed a lawsuit in federal court, followed by a motion for summary judgment. The district court rejected the facial claim and allowed the as-applied claim to move forward. PLF sought

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certification for immediate appeal to the Ninth Circuit, which was denied. Litigation continues in the trial court. Because this case is pending, it is premature to seek fees.

Yim v. City of Seattle. PLF represents owners of 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. 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. After the Washington Supreme Court ruled that the state due process clause is equivalent to its federal counterpart, litigation continued on the owners' due process and First Amendment claims. The federal district court granted the city's motion for summary judgment and PLF appealed to the Ninth Circuit. The Ninth Circuit struck down one aspect of the law as violating the First Amendment and upheld another aspect against the due process challenge. The Court ordered each side to bear its own costs. The city petitioned for rehearing en banc, and PLF filed a conditional cross-petition. Both petitions were denied. PLF plans to file a cert petition on the due process issue. Because the case is pending, it is premature to seek fees.

Separation of Powers: The Constitution's structure was designed to

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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. 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.

Bell v. Raimundo. PLF represents Karen Bell and Steven Rash in a federal lawsuit challenging an amendment to the Gulf of Mexico Fishery Management plan on the grounds that Gulf of Mexico Fishery Management Council controlling the issuance of the plan is unconstitutionally structured with members appointed in violation of the Appointments Clause. Bell is a fish-seller and Rash a fisherman. The challenged plan amendment significantly reduces the commercial Greater Amberjack fishing quota, harming Bell's and Rash's businesses. Because this case is pending, it is premature to see fees.

Bikeyah v. Biden. 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.

Bradford v. Walsh. Duke Bradford owns and operates opened Arkansas

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Valley Adventures (AVA), a Colorado company employing 250 people who provide a full slate of outdoor experiences, including guided, multi-day river rafting wilderness trips. Because Colorado's rivers flow through federal land, rafting businesses must obtain special use permits permitted by federal law, for which they pay a fixed percentage of service fees. The U.S. Department of Labor has ordered all federal contractors to pay a $15-per-hour minimum wage, plus overtime, starting January 30, 2022. The rule's absurdly broad definition of "contractors" includes 45,000 private firms that provide concessions or recreational services-like rafting outfitters-whose only ties to the federal government are special land use permits or licenses. Representing Duke, and the nonprofit Colorado River Outfitters Association, PLF filed a federal lawsuit challenging the executive order mandating workers' pay structure and sought a preliminary injunction. The court denied the preliminary injunction and PLF appealed. Meanwhile, PLF filed a motion for summary judgment in trial court. The Tenth Circuit stayed the order and the trial court proceedings pending resolution of the interlocutory appeal. Because this case is pending, it is premature to seek fees.

Clementine Co. v. Adams/Clementine Co. v. De Blasio. PLF represents small venue theatres and comedy clubs in Manhattan that seat fewer than 200 customers. They are challenging a law that forbids these venues from admitting customers without requiring proof of COVID-19 vaccination. However, if the venues were to host a church service, the city requires no proof of vaccination. This differential and restrictive treatment violates the First and Fourteenth Amendments. The unequal mandate burdens and stigmatizes businesses that already are struggling to rebound from the city's lockdown policies. PLF filed a complaint in federal district court and sought a preliminary injunction to vindicate the venues' constitutional rights. The preliminary injunction was denied and PLF appealed to the Second Circuit, which dismissed the appeal as moot and vacated the lower court decision. Litigation continued in the trial court and the district court ruled against Clementine on standing and mootness grounds. The case is closed. PLF did not seek or recover fees. In a similar challenge, Clementine v. De Blasio, the case settled with Clementine receiving nominal judgment of $1.00. Both sides bore their own fees and costs.

Consumer Financial Protection Bureau v. Townstone Financial, Inc. PLF represents Townstone Financial, Inc. and its CEO and principal shareholder, Barry Sturner, to defend against a civil action brought by the Consumer Financial Protection Bureau (CFPB) in federal district court. CFPB alleges that discussions on a Townstone-sponsored radio show and podcast concerning crime, policing, and real estate in economically depressed neighborhoods in Chicago had the effect of discouraging loan applicants based on race. The case includes statutory and First Amendment claims. Victory! The Court dismissed CFPB's complaint with prejudice on the grounds that the challenged regulation is not authorized by law and that the agency's decision to the contrary is entitled to no deference. The agency appealed. As litigation is pending, it is premature to seek fees.

Death of the Fox Brewing Co. v. N.J. Division of Alcoholic Bev. Control (ABC). PLF represents Chuck Garrity, a longtime home brew hobbyist who opened Death of the Fox Brewing Company, a combination microbrewery and coffee shop. The ABC agency promulgated a "special ruling" creating

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strict new rules for craft breweries. But the rules were implemented without the required notice-and-comment procedures, running afoul of the N.J. Administrative Procedures Act. Moreover, because it outlaws advertising of "on-premises special events," the rules violate the First Amendment. PLF appealed the agency action in state court. Because litigation is pending, it is premature to seek fees.

Doe v. U.S. Dept. of Justice. PLF represents John Doe and the Alliance for Constitutional Sex Offense Laws in a federal lawsuit to challenge a final rule issued by the U.S. Department of Justice imposing registration requirements under the Sex Offense Registration and Notification Act on those previously convicted of certain offenses. Doe's prior misdemeanor offense has been expunged under California law, and he has no obligation to register as a sex offender under state law. In fact, it is impossible for him to do so. Nevertheless, the U.S. Attorney General asserted the authority and unlimited discretion to require Doe to register and presume his guilt for a federal crime if he fails to do so. PLF filed a complaint and moved for an injunction. Victory! The court granted the injunction and declared the registration requirement unconstitutional. The case continues on the merits in district court. Because litigation is pending, it is premature to seek fees.

Federal Trade Commission (FTC) v. Credit Bureau Center, LLC/FTC v. Consumer Defense, LLC/FTC v. Elite IT Partners. After the Supreme Court ruled that the FTC cannot obtain disgorgement as a remedy under one provision of its authorizing statute, the Commission moved to achieve the same remedy under a different provision (Section 19). Because

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Section 19 plainly does not permit such a remedy, PLF took over representation of Credit Bureau Center in the Seventh Circuit, which was briefed, and Consumer Defense in district court, solely to challenge the FTC's authority to impose disgorgement as a remedy for regulatory violations. Litigation is ongoing. The court ruled against Elite IT Partners and PLF appealed to the Tenth Circuit. PLF is not eligible to receive fees in these cases.

Fehily v. Biden. Commercial fishermen are regulated by the Endangered Species Act to protect marine life, the Magnuson Stevens Fisheries Act to safeguard against overfishing, and the Marine Sanctuaries Act, which allows multiple uses-including fishing-while comprehensively managing conservation of resources. In October 2021, President Biden invoked the Antiquities Act to proclaim 5,000 square miles (3.2 million acres) of ocean as the Northeast Canyons and Seamounts Marine National Monument. The proclamation ignores limitations in the Act. The submerged land is not on federal lands. "Ecosystems" and "biodiversity" are not protected objects under the Act. And the proclamation bans commercial fishing within those waters, a legislative power never delegated by Congress to the president. PLF represents Pat Fehily and Tim Malley, a 50-year fishing veteran and vessel owner in a federal lawsuit challenging this violation of the Constitution's separation of powers and threat to the right of commercial fishermen to earn an honest living. At the clients' request, the case was voluntarily dismissed. PLF did not seek or recover fees.

Garrison v. U.S. Dept. of Education. PLF represents Frank Garrison in a

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putative class action in federal court to challenge student loan cancelation implemented by the U.S. Department of Education. As directed by President Biden, the Department intends to cancel federal student loan debt on or about October 1, 2022. However, the putative statutory basis for this action, the Higher Education Relief Opportunities for Students Act (HEROES Act), 20 U.S.C. 1098aa et seq., does not allow this unilateral action. This case seeks to enforce basic limits on the Executive Branch's ability to use an inapplicable statute as a pretext for a transformational, massive, and highly political economic action. The district court dismissed the case on standing grounds. PLF submitted an amended complaint and request for preliminary injunction. The complaint was dismissed and injunction denied. The Seventh Circuit refused to enjoin the cancelation and PLF applied to the Supreme Court for an injunction, which was denied. The case remains at the Seventh Circuit in abeyance pending the Supreme Court's decision in Biden v. Nebraska. The Supreme Court agreed with PLF that the HEROES Act did not authorize the loan cancellation. Because the case is pending, it is premature to seek fees.

Ghost Golf v. Newsom. At Ghost Golf in Fresno, California, 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. However, Ghost Golf was by Governor Gavin Newsom's COVID-related business shutdown orders, leaving the owners with no income while still facing rental obligations and other business expenses. Worse, Newsom implemented his complex, arbitrary scheme with neither legislative authority nor an expiration date. With their livelihoods-and life

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savings-on the line, PLF represents Ghost Golf and another California small business owner in a lawsuit filed in California state court. The court denied a motion for preliminary injunction and PLF appealed. The appellate court affirmed. Proceedings on the merits continue in the trial court, where PLF defeated a motion to dismiss and filed a motion for summary judgment. The court ruled for the government and PLF appealed. As litigation is ongoing, it is premature to seek fees.

Goodwood Brewing Company, LLC v. Beshear. Since the pandemic began, 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 sued, claiming these new laws unconstitutionally interfere with his broad emergency authority. 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 expired under the new legislation. 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. The decision (along with a consolidated case) was largely favorable and the court remanded for further proceedings. PLF filed a petition for rehearing in the Kentucky Supreme Court, which was denied. In the trial court, a joint dismissal is pending. PLF will not seek or recover fees.

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Humbyrd v. Raimondo. Wes Humbyrd has been a part of Alaska's commercial

Goodwood Brewing Company, LLC v. Beshear. Since the pandemic began, 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 sued, claiming these new laws unconstitutionally interfere with his broad emergency authority. 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 expired under the new legislation. 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. The decision (along with a consolidated case) was largely favorable and the court remanded for further proceedings. PLF filed a petition for rehearing in the Kentucky Supreme Court, which was denied. In the trial court, a joint dismissal is pending. PLF will not seek or recover fees.

salmon industry for 53 years. He draws his catch-and his livelihood-from Cook Inlet. A regulation proposed by the North Pacific Fishery Management Council, however, will permanently close the inlet's federal waters to commercial salmon fishing, not because of overfishing but because the council deemed it too hard to coordinate management duties with the state. The council's members wield enormous federal authority yet are neither appointed as officers of the United States

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nor subject to appropriate oversight by the president or his officers. The Constitution forbids bureaucrats from exercising significant federal policymaking powers unless they are under the control of the president. On behalf of Wes and two other fishermen, PLF filed a complaint in federal court to restore their right to earn an honest living without interference by an illegally formed agency and its unlawful regulation. The case was consolidated with another, related case, and PLF filed a motion for summary judgment, which was denied. The clients opted not to appeal. This case is closed. PLF did not seek or recover fees.

Leachco, Inc. v. Consumer Products Safety Comm'n. PLF represents Leachco, Inc., a family-owned manufacturer based in Oklahoma. The Commission filed an in-house administrative action against Leachco alleging that its infant-lounging pillow (the "Podster") contains defects creating a substantial risk of injury. The allegation is specious. Leachco has sold 180,000 Podsters with explicit instructions and warnings that the Podster should be used only for awake and supervised infants. Unfortunately, two babies died when parents disregarded instructions and warnings and placed them in danger. Leachco has vigorously defended itself. PLF filed a federal lawsuit in Oklahoma seeking a stay of the administrative proceedings and challenging the proceedings on constitutional grounds as well as defending Leachco against the substantive "defect" allegations. The court denied the request for preliminary injunction. PLF appealed to the Tenth Circuit, which declined to enjoin and PLF filed an emergency application to the Supreme Court, which denied it. Litigation continues in the trial court. Because this case is pending, it is premature to

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seek fees.

Lofstad v. Raimondo. PLF represents Raymond Lofstad and Gus Lovgren, commercial fishermen who operate in federal waters in the Atlantic Ocean. These waters are managed by the Mid-Atlantic Fisheries Council, which issued new regulations significantly restricting the fishing of flounder, scup, and Black Sea bass. With their livelihoods imperiled, Lofstad and Lovgren filed a federal lawsuit against the Secretary of Commerce and an agency within the department, the National Marine Fisheries Service, on the grounds that the Council is structured in violation of the Constitution's Appointments Clause and, therefore, its regulations are void. Proper appointments are important to ensure accountability. PLF filed a motion for summary judgment. Because this case is pending, it is premature to seek fees.

Mayfield v. U.S. Dept. of Labor. PLF represents Robert Mayfield, who owns more than a dozen restaurants in and around Austin, Texas, in a federal lawsuit against the Department of Labor (DOL) to stop a rule that limits his ability to offer his managers the kinds of compensation packages he thinks best. The DOL's regulations are less about correctly interpreting the original statute, and more about shoving workers into the hourly box. Workers and employers would be better served by choosing the terms of their employment for themselves. PLF argues that the DOL has no authority to dictate salary level and overtime requirements for management-level employees that Congress exempted from hourly pay requirements. Both parties filed motions for summary judgment. Because this case is pending, it is premature to seek fees.

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Michigan Association of Public Schools Academies, et al. v. U.S. Dept. of Education. PLF represents a coalition of charter schools in Michigan and Ohio in a federal lawsuit challenging the Department of Education's illegal rule that punishes successful charter schools nationwide. The federal Charter Schools Program makes grants of hundreds of millions of dollars to increase the number of high-quality charter schools. Congress gave clear instructions and criteria for distributing these funds; however, the DOE issued a new rule requiring applicants (1) to prove that traditional public schools are over-enrolled, not just failing to serve the needs of their students; (2) to seek approval from existing public schools; and (3) to show that they are not serving too many students who are racial minorities. The DOE has no authority to issue these new rules, and cannot advance a policy agenda contrary to Congress' clear instructions. Because this case is pending, it is premature to seek fees.

Murphy v. Raimondo. PLF represents Maureen Murphy and John Huddleston in a federal lawsuit challenging the Census Bureau's authority to compel individuals under threat of criminal prosecution to provide private information through two sampling surveys. PLF argues that the open-ended statutes authorizing the Census Bureau to collect information through the American Community Survey and American Housing Survey violate the nondelegation doctrine, invade the right to privacy, and compel speech in violation of the First Amendment. PLF also argues that the Bureau's interpretations of the statutes and regulations should receive to deference from the court. PLF sought to certify a class action. The trial court ruled in favor of the government on

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grounds of ripeness. PLF appealed to the Ninth Circuit. Because this case is pending, it is premature to seek fees.

Peters Brothers, Inc. v. Pennsylvania Dept. of Environmental Protection. PLF represents Peters Brothers and other small trucking companies and trade associations in a state court lawsuit challenging a Pennsylvania regulation that automatically incorporates any changes to California's regulations governing heavy diesel vehicles. The incorporation of California's regulations makes it more costly for trucking and busing companies to update their fleets, causing customers to respond by buying and registering trucks in other states. Only Pennsylvania's elected representatives can make laws for Pennsylvania residents; a state that outsources its lawmaking authority to another state violates both statutory law and the nondelegation doctrine. Because this case is pending, it is premature to seek fees.

Phillip B. v. Mike Faust, and Arizona Department of Child Safety. A troubled teen housed at a group home accused Mr. B of abusing another teen because Mr. B. placed his hand on the teen's shoulder to calm him down. An administrative law judge, after trial, exonerated Mr. B., a group home manager for troubled teens, of the child-abuse charge after DCS failed to prove the elements of the charge. DCS, a single-director agency, appealed the judge's decision to its director. The director deleted the judge's factual and credibility findings, and rejected the judge's conclusions of law. As a result, Mr. B.'s name was placed on the child-abuse registry for 25 years. The state trial court deferred to the director's (as opposed to the judge's) findings of fact. PLF represents Mr. B. to challenge the administrative adjudication scheme under the Due Process Clauses of the state and federal constitutions, and the Separation-of-Powers Clause of the Arizona Constitution. Victory! The court issued a favorable decision and DCS appealed, then withdrew its appeal. The case is closed. PLF did not seek or recover fees.

Sarra L. v. Faust. PLF represents Sarra L. in Arizona state court to reverse the Department of Child Safety's decision that (1) labeled her a neglectful parent for buying groceries while her seven-year-old son played at a nearby safe, public park, and (2) added her name to the list (called the Central Registry) of child abusers where it will stay for 25 years. This case is a companion to the Phillip B. v. Faust case noted above and similarly seeks to end judicial deference to regulators, revive due process protections in administrative hearings, and hold agencies and bureaucrats accountable for the mistreatment of citizens. PLF filed a lawsuit and successfully sought a stay of the agency decision, removing Sarra's name from the registry while the case proceeds. Victory! The state confessed error and Sarra's name was removed from the registry permanently. PLF moved for $96,541.90 in attorneys' fees and $4,235.91 in costs; the motion is pending.

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 sidestepped 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. The parties filed cross-motions for summary judgment; PLF briefed and argued the case. Because this case is pending, it is premature to seek fees.

Tibbitts v. California Coastal Commission. David Tibbitts and his wife live in a small, 1932 home near the ocean. After David became wheelchair-bound, his family wanted to raze the house and build a new, accessible dwelling. The CCC prevented the demolition unless the Tibbitts tore down a protective seawall. Both the seawall and the existing home are legal as is, as they predate the California Coastal Act. The CCC refused to schedule a hearing on the matter for over two years. On the Tibbitts' behalf, PLF filed a petition to compel the Commission to hold a hearing, and to revive due process protections in administrative hearings. The petition was denied and PLF filed a new complaint alleging due process violations. This prompted action from the Commission, which finally approved the permit. Subsequently, PLF dismissed the complaint. The case is closed. PLF did not seek or recover fees.

Twism Enterprises, LLC v. State Board of Registration for Professional Engineers and Surveyors. PLF represents Twism Enterprises, LLC in the

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Supreme Court of Ohio to challenge judicial deference to agency determinations. Twism Enterprises applied to the State Board of Registration for Professional Engineers for a certificate to provide engineering services. A statute requires Twism to designate one or more "full-time partners, managers, members, officers, or directors" to be responsible for its professional-engineering services. Twism used an independent contractor as its engineering manager and the Board denied Twism's application on that basis. The Court of Appeals held that it was required to defer to the Board's interpretation. Such deference violates the separation of powers, which authorizes only the judiciary to say what the law is. PLF successfully petitioned the Ohio Supreme Court to review the case and filed briefs on the merits. Victory! The Court refused to defer to the agency and ruled in favor of Twism. The case is closed. PLF did not seek or recover fees.

United States v. Rare Breed Triggers, LLC. PLF represents Rare Breed Triggers, LLC, Rare Breed Firearms, LLC, Lawrence DeMonico, and Kevin Maxwell in federal district court. This case concerns the U.S. Department of Justice's ability to rewrite the federal criminal law through a regulation, and then enforce it, despite the regulation having been struck down by a federal court. The DOJ issued a regulation that bans "bump stocks"- devices that allow semiautomatic rifles to be fired rapidly, simulating the action of a machine gun. The bump-stock ban was a blatantly political effort by the Trump Administration to outlaw a device that Congress did not ban and the Alcohol, Tobacco and Firearms Division viewed, until 2018, as entirely legal under applicable statutes. PLF opposes this executive branch power grab and filed a motion to dismiss for lack of personal jurisdiction. Due to a

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conflict that arose after filing, PLF withdrew from the case and did not seek or recover fees.

Villegas v. Environmental Protection Agency. PLF represents Thomas and Amy Villegas, who own undeveloped property in Nebraska that they intend to use for hunting and other recreational activities. They cleared the land of dead trees and invasive vegetation and created an access road. A neighbor reported their activity to the EPA, which is prosecuting them for violating the Clean Water Act and seeking $300,000 in penalties in an agency procedure run under its own rules, and using its own employees as judges. The Constitution guarantees basic principles of fairness, including the right to a fair trial before an impartial judge and jury. This means a real court of law, not court-like procedures set by executive agencies. PLF filed a complaint in federal district court and moved for a preliminary injunction. Because this case is pending, it is premature to seek fees.

Walmsley v. Federal Trade Commission. PLF represents Bill Walmsley, John Moss, and the Iowa Horsemen's Benevolent and Protective Association, who are subject to the federal Horse Integrity and Safety Act of 2020, which created the Horseracing Integrity and Safety Authority to regulate racetrack safety and horse doping nationwide. The Authority requires anyone in the horse industry to register and pay yearly fees. The burdensome rules and regulations from the Horse Act and the accompanying regulations make it difficult for independent horse owners like Walmsley to continue in the horse business. The Authority suffers from multiple constitutional violations because it is

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a private nonprofit corporation making nationwide rules with no accountability to Congress or the people. The President cannot appoint or remove Authority members. And the Authority adjudicates all disputes. PLF filed a lawsuit challenging the Act and the Authority in federal court, and sought a preliminary injunction. Because the case is ongoing, it is premature to seek 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/ 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 multiple states to overturn it. Pasqua Yaqui was voluntarily dismissed and is closed. All other cases were stayed pending resolution of Sackett v. EPA by the Supreme Court. Because litigation is ongoing in all these cases, it is premature to seek fees.

Williams v. California Department of Fish & Wildlife. Chris Williams wants to obtain a gill and trammel net permit from an existing permit holder. The Department says that he is not qualified because he does not have any experience using gill or trammel nets. Yet such experience is only legal if one has a permit. PLF filed a federal lawsuit because the agency no longer issues gillnet permits, so a transfer application is the only way to legally fish. The law allows permits to transfer to qualified fishermen, but the agency's reinterpretation requires applicants to demonstrate skills that only permit holders can legally perform. The agency's refusal to carry out its nondiscretionary duty to transfer his permit violated the state fish and game code. PLF filed a petition for writ of mandate in Ventura County Superior Court. Victory! The court ordered the agency to transfer the permit. Because this case is pending, it is premature to seek fees.

Wille v. Raimondo. PLF represents Hawaii residents involved in the local swim-with-dolphins industry as boat captains, dolphin guides, or therapists to challenge a rule issued by the National Marine Fisheries Service (NMFS) that prohibits swimming with or approaching spinner dolphins. This regulation will destroy an entire industry without regard for the value individuals receive from interacting with the playful animals. It even forces people who are approached by dolphins to swim away and ignore the animals' natural curiosity. PLF filed a lawsuit in federal district court in Maryland arguing that the rule violates the Appointments Clause because it was issued by a NMFS career civil servant who was neither nominated by the President and confirmed by the Senate, nor appointed by a head of department or other entity competent to appoint "inferior" officers. PLF defeated the government's motion to dismiss and litigation continues on a motion for summary judgment. Because this case is pending, it is premature to seek fees.

Equality and Opportunity: PLF is pursuing a multi-front campaign to halt the reemergence of governmental discrimination based on race, sex, or group entitlement and to advance a positive vision of civil rights with individual liberty at its core, centered on a demand to remove

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legal barriers that separate people from opportunity. PLF's goal is to free individuals to rise based on their choices, character, and ability. We therefore demand removal of state-imposed barriers to opportunity, leading from the principles of equal protection and due process that guided the architects of the Fourteenth Amendment. While overt racial barriers have largely been removed from our society, economic regulations continue to pervasively impede the pursuit of one's livelihood. This is especially true for those of lesser means. Economic liberty has been the most neglected basic civil right and PLF therefore finds it especially worthy of attention.

Abad v. Bonham/Burke v. Bonham. 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 two 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 court denied the state defendants' motion to dismiss and PLF's motion for preliminary injunction. Rather than proceed to a ruling on the merits, the state reinterpreted the rules to permit Abad and Burke to use the gill nets. Consequently, the parties settled and dismissed the case. PLF did not seek or recover fees.

Association For Education Fairness v. Montgomery County Public Schools. PLF represents Association for Education Fairness, a group of mostly

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Asian-American parents whose children are shut out of the Montgomery County (Maryland) magnet school program because of changing criteria designed to make the magnet schools reflect the County's racial demographics. PLF's federal lawsuit challenges the county's admissions policy as unconstitutional racial discrimination. Racial balancing is unconstitutional whether done through overt or covert means. PLF defeated the school board's motion to dismiss and filed an amended complaint. The school board again moved to dismiss and the court granted the motion. PLF sought relief from judgment based on new information. When that was denied, PLF appealed to the Fourth Circuit, and briefed the case. Because the 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 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. Although it cannot ban items authorized by federal law, New York has burdened the sale of ivory antiques by prohibiting their display in New York antique dealers' stores. Dealers may show photographs of the antiques to prospective interstate buyers who visit their stores, so long as they include a disclaimer that the item "not for sale in New York." The dealers alleged a First Amendment right to display the actual items with that same disclaimer, but were rejected by a federal trial court. PLF represents two antique dealer trade associations on appeal to the Second Circuit. PLF filed briefs and conducted oral argument. Because this case is pending it is premature to seek fees.

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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 busking in most places and where it is allowed, performers must obtain 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 protects Tony's right to earn extra money while engaging in free expression. Representing Barilla, PLF sued 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, which agreed with PLF, reversed the district court and remanded for proceedings on the merits. PLF was awarded $561 in court costs for the appeal. Back in the trial court, both parties moved for summary judgment. Victory! The district court ruled that the city had no evidence whatsoever to justify the busking ordinance and it therefore violated the First Amendment. PLF seeks $208,821.50 in fees and awaits the court's order.

Boston Parent Coalition for Academic Excellence v. School Committee of Boston. PLF represents a group of students, parents, alumni, and future applicants to Boston's Exam Schools. The group's mission is to promote excellent and merit-based admissions while supporting diversity by improving the K-6 pipeline in Boston public schools. They sued in federal court to challenge Boston's decision to overhaul admissions to pursue racial balance by imposing quotas based on applicants' postal

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zip codes. The parent coalition lost in district court and PLF took over representation on appeal to the First Circuit and filed briefs to argue that it violates the constitution to manipulate admissions processes to obtain desired racial outcomes. PLF orally argued. Because this case is pending, it is premature to seek fees.

Californians for Equal Rights Foundation v. County of Alameda, California. Alameda County requires prime contractors to subcontract 15% of applicable government construction contracts to minority-owned businesses or show "good faith efforts" that they attempted to do so. The set-asides force general contractors to discriminate against subcontractors, and in many cases, they work to exclude subcontractors in certain fields from obtaining jobs just because they are not minority-owned. PLF represents the Californians for Equal Rights Foundations and several individuals, including a longtime California contractor, to challenge these set-asides in federal court as violating the federal and state constitutional guarantees of equal protection under the law. The county moved for judgment on the pleadings, which was granted, on the grounds that the lawsuit was barred by the statute of limitations. PLF appealed to the Ninth Circuit. Because this case is pending, it is premature to seek fees.

Chinese American Citizens Alliance of Greater New York v. Adams. New York City operates eight specialized high schools that are among the best in the city, public or private. State law offers a path to admission for low-income students who score below the Admissions Test cutoff, up to 5% of the available ninth-grade seats. The City of New York changed the admissions criteria to reserve 20% of the ninth-grade seats for low-income students, explicitly for the purpose of increasing the percentage of black and Hispanic students while decreasing the percentage of Asian-American students. PLF represents parents of Asian-American students in a federal lawsuit challenging this change as violating the Equal Protection Clause. The district court granted the City's motion for summary judgment and PLF appealed to the Second Circuit, filed briefs, and argued. Because this case is pending, it is premature to seek fees.

Chubb v. Boyd. PLF represents Katie Chubb and Augusta Birth Center in a federal lawsuit to challenge the Georgia's Certificate of Need (CON) regulations for freestanding birth centers. These regulations require any new childbirth services to seek the cooperation of their direct competitors in order to secure a license to operate. The regulations are an unconstitutional restriction on both Ms. Chubb's right to provide critical childbirth care and the right of Georgia mothers to access those services. Mothers, not the state, should be able to choose the safe and comfortable circumstances under which they give birth. The district court granted the government's motion to dismiss on standing grounds. PLF filed a motion for reconsideration or leave to amend the complaint. Because the case is pending, it is premature to seek fees.

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

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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 is challenging FCPS' race-based admissions scheme as a violation of the Fourteenth Amendment. PLF defeated the county's motion to dismiss and moved for a preliminary injunction, which was denied. The parties conducted extensive discovery and moved for summary judgment. The court granted PLF's motion for summary judgment and ordered the school board to stop using race-based admissions. The school board appealed to the Fourth Circuit, which stayed the district court order. PLF asked the Supreme Court to lift the stay, which was denied with three dissenting justices. The Fourth Circuit reversed. PLF will petition the Supreme Court for a writ of certiorari. Because the case is pending, it is premature to seek fees.

Cusano v. Cook County, Illinois. Cook County's Source Grow Grant Program, sought to provide $10,000 in grants paired with one-on-one business advising to "historically excluded businesses-including those owned by entrepreneurs of color, women, veterans, LGBQT+ and persons with a disability -to close racial wealth and opportunity gaps." Small business owners who apply for the program must indicate their race, and the application website indicates that the County will prioritize "historically excluded populations for selection, including People of Color, Women, Veterans, and Persons with a Disability." PLF sued the County on behalf of a class of small business owners to enjoin the racial preference on the basis that it violates the Equal Protection Clause of the Fourteenth Amendment. PLF sought class certification and

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moved for a preliminary injunction. Victory! The county rescinded its program and the case was dismissed. PLF did not seek or recover fees.

Dalton v. Hao. Brian Dalton is a small business owner in Massachusetts trying to recover from the COVID-19 pandemic and the ensuing government orders that shuttered the state. PLF represents Brian in a federal lawsuit to challenge Massachusetts's eligibility preferences for businesses owned by racial minorities, women, or LGBTQs in its Inclusive Recovery Grant Program. The government's exclusion of Mr. Dalton due to his race, sex, and sexual orientation is unconstitutional under the Equal Protection Clause of the Fourteenth Amendment. If successful, this lawsuit will allow small businesses to compete on equal footing for much-needed COVID-19 relief grants and to vindicate small business owners' fundamental right to equality before the law. PLF moved for class certification. Because this case is pending, it is premature to seek fees.

Des Moines Midwife Collective v. Iowa Health Facilities Council. PLF represents Des Moines Midwife Collective, founded by registered nurses Emily Zambrano-Andrews and Caitlin Hainley, supports homebirth practice that honors the wishes of women of all income levels to give birth safely and comfortably outside of a hospital setting. Emily and Caitlin want to accommodate their growing clientele and broaden their range of childbirth options by opening a freestanding birth center. But Iowa's Certificate of Need law means they need permission from their competitors-namely, hospitals. PLF filed a lawsuit in state court challenging the CON law, seeking to alleviate the burden on Iowa's childbirth system and provide a safe, new choice for expecting mothers.

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The council removed the case to federal court. Because this case is pending, it is premature to seek fees.

Diemart v. City of Seattle. Joshua Diemert worked for the City of Seattle for 8 years, receiving good reviews and awards. Recently, however, he has been subjected to racially-motivated harassment under the city's "Race and Social Justice Initiative" (RSJI) that is sufficiently severe and pervasive to create a racially-hostile work environment. PLF filed a complaint on behalf of Joshua with the Equal Employment Opportunities Commission (EEOC), arguing that the city violated Title VII of the Civil Rights Act by requiring him to complete RSJI training, segregating staff meetings by race, offering and requiring race-based programming, promoting race-based affinity groups, and maintaining a commitment to making racial distinctions among City staff. The EEOC granted Joshua the right to sue. PLF filed a complaint in federal district court to vindicate Joshua's right to workplace equality and to protect everyone's right to be judged by the content of their individual character and work product, rather than being labeled and classified through the lens of discriminatory workplace equity initiatives. Because this matter is pending, it is premature to seek fees.

Flores v. Bennett. PLF is providing local counsel to coordinate with attorneys from the Foundation for Individual Rights and Expression to challenge Clovis Community College's refusal to allow a conservative student group to post anti-communist flyers on a campus bulletin board. Public universities cannot censor the speech of disfavored student

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groups because it finds the groups' message to be offensive. The lawsuit, which seeks a preliminary injunction, is filed in federal court in California. Because this matter is pending, it is premature to seek fees.

Haile v. Hutchinson. PLF represents Stephen Haile, a longtime foster parent who housed and raised more than 300 foster children. Stephen has worked with social workers and served on a foster parent board and wishes to use this knowledge and leadership experience to serve on the Arkansas Social Work Licensing Board. However, the governor's ability to appoint members to the board is limited based on the race of the applicants. State law requires that no fewer than two African-Americans be appointed to the Board. Because Stephen is not African-American, and the only open seat was previously filled by an African-American member (one of two), Stephen's application will not be considered. PLF filed a lawsuit in federal court to challenge this blatantly unconstitutional race quota and sought a preliminary injunction. Victory! In response to the lawsuit, the state repealed the race quota. PLF dismissed the case without prejudice and did not seek or recover fees.

Haltigan v. University of Santa Cruz. A growing number of universities employ Diversity, Equity, and Inclusion (DEI) statement requirements as job screening tools. The University of California system uses these statements to screen for applicants from minority backgrounds and those committed to a certain view of racial justice. PLF represents J.D. Haltigan in a federal court challenge to a Diversity Statement Requirement in a job posting at the University of Santa Cruz. The requirement forces prospective professors to agree or at least pretend

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to agree to particular beliefs about race, fairness, and other subjects, as a condition of employment. Haltigan wants to be assessed on merit and qualifications, not an ideological litmus test. The case challenges the constitutionality of the diversity statements under the Equal Protection Clause and First Amendment. Because this case is pending, it is premature to seek fees.

Hierholzer v. Guzman. PLF represents Marty Hierholzer and his business, MJL Enterprises, a small business with 20 employees that contracts with federal agencies to provide maintenance products and equipment to VA hospitals and military facilities. On behalf of MJL Enterprises, PLF filed a federal lawsuit to challenge the Small Business Act's set-aside program for disadvantaged businesses, which authorizes the Small Business Administration to use racial preferences in establishing program eligibility. The SBA's use of race as the decisive factor in determining whether a small business is disadvantaged violates this constitutional promise of equality before the law. The lawsuit also challenges the agency's decisions-in the absence of congressional authorization-as to which racial groups are on the preferred list. This violates the separation of powers. Because this case is pending, it is premature to seek fees.

Hill v. Town of Kill Devil Hills, North Carolina. PLF represents Ami Hill, owner of #Bus252, a mobile art gallery, and the Muse Markets, which feature local artists and artisans selling their wares, filed a lawsuit challenging a town ordinance that requires itinerant vendors to donate 100% of their profits to charity in exchange for the right to sell during the summer tourism season. Alternatively, vendors can request a permit to operate from the Board of Commissioners, but they must undergo an arbitrary and unduly burdensome process each time they want to sell. The town also created a market in direct competition with Hill's Muse Market and town-sponsored vendors can sell year-round and keep their profits. The town rejected #Bus252's application to participate in the market. PLF filed a lawsuit in state court because the town cannot condition itinerant vendors' right to earn a living on surrendering profits or going to the Board of Commissioners for permission each time they want to sell. Because this case is pending, it is premature to seek fees.

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. 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 violating the Equal Protection Clause. The district court dismissed the case and PLF appealed. The Ninth Circuit reversed and remanded to the district court for consideration of the merits. PLF sought $552.10 in costs and recovered $47.10. On remand, PLF moved for a preliminary injunction, which was denied. PLF appealed to the Ninth Circuit and the case is stayed pending the result in related litigation. Litigation is ongoing, so it is premature to seek fees.

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National Center for Public Policy Research v. Weber. PLF represents NCPPR, a nonprofit that advocates against radical shareholder activism and in favor of basic principles like selecting board members of the merits and not based on their race. PLF filed a federal lawsuit challenging a California law that requires shareholders and publicly held corporations to elect a certain number of racial minorities and LGBT board members. After the court's adverse ruling on standing, PLF voluntarily dismissed the claims related to race and sexual orientation quotas and appealed the order as to the woman quota to the Ninth Circuit. PLF opposed the government's motion to stay this case, but the court granted it, and it is in abeyance. Because this case is pending, it is premature to seek fees.

Newell-Davis & Sivad Home and Community Services, LLC v. Phillips. After two decades of working with special needs children, Ursula Newell-Davis decided to launch a company to provide respite services to this vulnerable population. But the state's Facility Need Review process stopped her because 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. PLF represents Ursula in a federal lawsuit to challenge these arbitrary government restrictions that serve no legitimate purpose. PLF defeated the government's motion to dismiss, engaged in discovery, and moved for summary judgment. The trial court ruled in favor of the government. PLF appealed to the Fifth Circuit, which affirmed. PLF filed a petition for rehearing en banc, which was denied. PLF filed a petition for writ of certiorari. Because

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the case is pending, it is premature to seek fees.

Ng v. Board of Regents of University of Minnesota. PLF represents Evan Ng, a competitive gymnast since childhood. He chose to attend the University of Minnesota to compete on its century-old gymnastics team. His hopes were dashed when the university cut men's gymnastics after the 2020-21 school year under the mistaken belief that federal Title IX law requires the proportion of male athletes to match the proportion of males in the student body. Evan can no longer compete in his chosen sport and will lose out on valuable opportunities enjoyed by varsity athletes solely because the university believes it has too many men participating in sports. Because schools cannot make decisions that deny student-athletes' opportunities based on sex, PLF filed a complaint and sought a preliminary injunction in federal district court. The court denied the preliminary injunction and the Eighth Circuit affirmed. PLF filed a petition for rehearing en banc, which was denied. The case was subsequently voluntarily dismissed without prejudice. PLF did not seek or recover fees.

Noland v. Montana Public Service Commission. After Noland Parker was medically discharged from the U.S. Army, he bought a few small dumpsters and a specialized truck and set out to become a hauler of construction debris. The Montana Public Service Commission issued a cease-and-desist order, saying he needed a certificate of public convenience and necessity (CON) before opening for business. After Parker filed for his certificate, the two largest waste companies protested his application. After a lengthy and costly legal battle, Parker withdrew his application. PLF represents Noland in a state court constitutional challenge to Montana's CON law for "junk haulers"-or Class D motor carriers-that allows entrenched companies to stop his business. He seeks to vindicate his right under both the Montana and U.S. Constitutions to earn an honest living without undue government interference. Because the case is pending, it is premature to seek fees

Ostrewich v. Scott. PLF represents Jillian Ostrewich, a Texas voter who went to her polling place wearing a firefighter union shirt. Election officials forced her to remove the shirt before being allowed to vote because the union supported an initiative measure 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. After discovery, both parties moved for summary judgment, filed multiple briefs and presented oral argument. The district court struck down two of the electioneering statutes because they violate the First Amendment but upheld a narrower statute related to name badges. Both parties appealed and completed briefing in the Fifth Circuit. The appellate court upheld all three statutes. PLF will file a petition for rehearing en banc. Because litigation is ongoing, it would be premature to seek fees.

Palmer v. Bonta. PLF represents nursing practitioners, each with a Doctorate in Nursing Practice, in a federal lawsuit challenging a California law that forbids them from using the title, "Dr." Their federal lawsuit seeks to vindicate their First Amendment right to truthfully use the title "Dr." so long as they clarify that they are not physicians. Plaintiffs face the threat of fines and loss of their licenses and livelihoods if the state enforces the law against them. The state cannot appropriate a commonly used term and reserve it for a narrow range of practitioners. Many professionals commonly use the title "Dr."-beyond physicians-and should be able to truthfully do so in describing their profession or accomplishments. Government censorship of professional titles is a thinly veiled attempt to protect well-connected industry insiders. PLF sought preliminary injunctive relief. Because this case is pending, it is premature to seek fees.

Pomeroy v. Utah State Bar. PLF directly represents Amy Pomeroy in the United States District Court for the District of Utah in the limited capacity of local counsel to the Goldwater Institute in their legal challenge to the Utah mandatory bar as violating the First Amendment rights of free speech and association. Because litigation is pending, it is premature to seek fees.

Raak Law v. Gast. The Iowa Judicial Nominating Commission, which nominates judges to vacancies on the state's appellate courts, contains eight elected members-two in each of Iowa's four congressional districts. State law requires that each district be represented by one man and one woman and new commissioners can only replace one of the same sex. PLF represents one male and one female who are barred from running for commissioner solely because they would succeed commissioners of the opposite sex. PLF filed a federal lawsuit because this sex-based quota violates the Equal Protection Clause of the Fourteenth Amendment. The court denied PLF's motion for preliminary

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injunction and also Iowa's motion to dismiss. PLF appealed to the Eighth Circuit and sought an injunction. The injunction was denied. The parties stipulated resume litigation in trial court. Because litigation is pending, it is premature to seek fees.

Roberts v. Basset. PLF represents Jonathan Roberts and Charles Vavruska in a federal lawsuit to challenge the New York Department of Health's protocols for making race a factor in the determination of who can access scarce COVID medications. Because Jonathan is 61 years old, fully vaccinated, and white, he is categorically ineligible to receive these COVID-19 treatments. Charles was hospitalized with COVID-19 in March 2020. As a fully vaccinated 55-year-old with one risk factor, he is eligible to receive COVID-19 treatments under New York's directives. Yet, because he is white, he is only eligible to receive these COVID-19 treatments after individuals who belong to a preferred racial group. PLF argues that medical eligibility decisions should be made on race-neutral scientific factors and that the current protocol violates the Equal Protection Clause. PLF sought a preliminary injunction. The court dismissed the case on standing grounds. PLF appealed to the Second Circuit, which affirmed the dismissal. PLF filed a petition for writ of certiorari. The petition was denied, but Justices Alito and Thomas issued a two-page dissent. The case is concluded. PLF did not seek or recover fees.

Shirley v. Town of Farmville. PLF represents entrepreneur and barbeque master Mark Shirley and his food truck, Ole Time Smokehouse. In April 2021, the Board of Commissioners in Farmville, North Carolina, raised food truck permit fees from $100 per year to $75 per day, with trucks

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allowed to operate only two days per week. The board also increased the distance food trucks must keep from brick-and-mortar restaurants to 100 feet from a restaurant's property line. These new restrictions put the private downtown parking space Mark leased for the past two years too close to a nearby restaurant-which does not operate under a comparable rule-and would cost him $7,800 annually in permit fees to operate twice a week. He therefore moved his truck just outside of Farmville. PLF filed a lawsuit on behalf of Mark in state court to vindicate his fundamental right to earn a living free of irrational government interference and to protect the rights of future entrepreneurs. After discovery, the town agreed to repeal the unconstitutional ordinance amendments and PLF subsequently dismissed the case. PLF recovered $819.90 in costs and did not seek or recover attorneys' fees.

Truesdell v. Friedlander. Phillip Truesdell 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 close to 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 veto power over any new competition. PLF filed a complaint filed in federal court to vindicate Truesdell's right to earn a living free of irrational government interference. PLF and the state each moved for summary judgment. The court ruled in favor of the state. PLF appealed to the Sixth Circuit, briefed and orally argued. Because this case is pending, it is premature to seek fees.

Weiss v. Perez. Dr. Elizabeth Weiss, a highly decorated, fully tenured professor of anthropology at San Jose State University (SJSU), specializes in osteology-the study of human skeletal remains. She is an expert on the Native American Graves Protection and Repatriation Act and similar laws that require laboratories and museums to hand over certain Native American remains to the tribes for reburial. Dr. Weiss' scholarship criticizes these laws as stunting scientific research and possibly unconstitutional. After she published a book in 2020, critics launched a campaign to label Prof. Weiss as anti-Indigenous and racist. SJSU joined the criticism, sponsoring a speaker series that called for shutting down views such as hers. The First Amendment protects Dr. Weiss' right to research, write about, and teach her views to her students. The university cannot silence her because it disagrees with her views. PLF represents Dr. Weiss in federal court, to defend her right to research, write, and teach differing perspectives, free of viewpoint discrimination and threats of retaliation. PLF defeated the university's motion to dismiss and proceeded to the merits. The case then settled. PLF did not seek or recover fees.

Wynn v. Vilsack/Morton v. Vilsack/McKinney v. Vilsack/Dunlap v. Vilsack/Tiegs v. Vilsack/Morton 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

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filed cases in federal district courts in Florida, Illinois, Texas, Oregon, and North Dakota and sought to enjoin the government's enforcement of the discriminatory statute. The President signed legislation in August 2022, repealing the challenged provisions.

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." PLF successfully obtained a preliminary injunction and filed a motion for $127,709.05 in attorneys' fees, which is pending. PLF also sought $421.40 in costs.

Morton v. Vilsack: Matthew and Joshua Morton are brothers and full-time farmers in Kell, Illinois. They have federal farm loans with an outstanding balance. At first encouraged about a farm loan forgiveness provision in Congress' COVID-19 legislation, Matthew and Joshua were surprised to learn they're not eligible-because they're white. The case was dismissed after the program's repeal and is now closed. PLF did not seek or recover fees.

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

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he is not eligible for the federal program-because he is white. The case was dismissed after the program's repeal and is now closed. PLF did not seek or recover fees.

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 case was dismissed after the program's repeal and is now closed. PLF did not seek or recover fees.

Tiegs v. Vilsack: When the pandemic struck, much of the U.S. agriculture industry felt the financial crunch. Julie Owen, James Tiegs, Abraham and Cally Jergenson, and Chad Ward were initially encouraged when Congress passed a COVID-19 relief law that included a farm loan forgiveness provision for economic hardship. But they each discovered that they are ineligible for the program for a single reason: They are white. The case was dismissed after the program's repeal and is now closed. PLF did not seek or recover fees.

Miller v. Vilsack. Private counsel filed a class action lawsuit in a Texas federal district court challenging the American Rescue Plan Act of 2021, which contains racially discriminatory farm loan forgiveness provisions. Representing farmers and ranchers in various states who, with PLF counsel, also are challenging the Act, PLF moved to opt out of the certified class. Meanwhile, the parties filed cross-motions for summary judgment. The case was dismissed after the program's repeal and is now closed. PLF did not seek or recover fees.

Amicus cases: PLF filed amicus briefs in the following cases, furthering the objectives described above.

Allstates Refractory Contractors, LLC v. Walsh (Sixth Circuit Court of Appeals)

American Forest Resource Council v. Pendley (D.C. Circuit Court of Appeals)

Baker v. City of McKinney, Texas (Fifth Circuit Court of Appeals)

Biden v. State of Nebraska (U.S. Supreme Court)

Bindas v. Commonwealth of Pennsylvania Dept. of Transportation (Pennsylvania Supreme Court)

Burgess v. FDIC (Fifth Circuit Court of Appeals)

Cargill v. Haaland (Fifth Circuit Court of Appeals)

Colorado v. Hill (Colorado Supreme Court)

Consumers' Research v. Consumer Product Safety Commission (Fifth

Circuit Court of Appeals)

Culley v. Alabama/Sutton v. Alabama (U.S. Supreme Court)

Demarest v. Town of Underhill (U.S. Supreme Court)

Devillier v. State of Texas (U.S. Supreme Court)

Gilmore v. Gallego (Arizona Court of Appeals)

Gonzales v. Inslee (Washington Supreme Court)

Greenberg v. Goodrich (Third Circuit Court of Appeals)

Henderson, et al. v. Springfield R-12 School Dist. (Eighth Circuit Court of Appeals)

Hunters Capital, LLC v. City of Seattle (Western District of Washington)

James B. Nutter & Co. v. County of Saratoga, NY (New York Court of Appeals)

Legacy Foundation Action Fund v. Citizens Clean Elections Commission (Arizona Supreme Court)

Lemon Bay Cove, LLC v. United States (Federal Circuit Court of Appeals)

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Loper Bright Enterprises, Inc. v. Raimondo (U.S. Supreme Court)

Lucid Group USA, Inc. v. Johnston (Western District of Texas)

Marfil v. City of New Braunfels (Fifth Circuit Court of Appeals)

Mobilize the Message LLC v. Bonta (Ninth Circuit Court of Appeals; U.S. Supreme Court)

Murphy Co. v. Biden (Ninth Circuit Court of Appeals)

Nebraska v. Walsh (Ninth Circuit Court of Appeals)

Porter v. Board of Trustees of North Carolina (Fourth Circuit Court of Appeals)

Price v. Garland (U.S. Supreme Court)

Pugin v. Garland (U.S. Supreme Court) (petition and merits stages)

Raffensberger v. Jackson (Georgia Supreme Court)

Recht v. Morrisey (U.S. Supreme Court)

Sanchez v. Office of State Superintendent of Education (U.S. Supreme Court)

SEC v. Cochran (U.S. Supreme Court)

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Sheetz v. County of El Dorado, California (U.S. Supreme Court)

Smiley First LLC v. Massachusetts Dept. of Transportation (Massachusetts Supreme Judicial Court)

Texas v. EPA (D.C. Circuit Court of Appeals)

Tiwari v. Friedlander (U.S. Supreme Court)

Walton v. Neskowin Regional Sanitary Authority (Oregon Supreme Court; 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 raise any concerns and/or ask questions prior to the filing date. A deadline is given to the trustees to insure a timely filing of the tax return.

Form 990, Part VI, Section B, Line 12c:

PLF 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 and Nominating Committee is charged with annual review of trustees including securing any disclosure of potential conflicts of interest with a written

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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 and 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:

AL,AK,AZ,AR,CA,CO,CT,DC,FL,GA,HI,IL,KS,KY,LA,ME,MD,MA,MI,MN,MS,MO,NH,NJ,NM NY,NC,ND,OH,OK,OR,PA,RI,SC,TN,UT,VA,WA,WV,WI

Form 990, Part VI, Section C, Line 19:

Copies are available on the organization's website or upon request.

Form 990, Part XI, line 9, Changes in Net Assets:

Change in value of split-interest agreements	226,818.

Form 990, Part XII, Line 2c:

The Foundation's Audit Committee assumes responsibility for oversight of the audit of the consolidated financial statements and selection of an independent accountant. The process is consistent with previous

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years.

SCHEDULE R (Form 990)	Related Organizations and Unrelated Partnerships	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.	2022 Open to Public Inspection

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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 555 Capitol Mall, Suite 1290 Sacramento, CA 95814-4605	Property holding.	California	0.	0.	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 III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) 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.		Yes	No
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 VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor-tionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII Supplemental Information

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

Part I, Line 1

The LLC was dissolved on 06/05/23.