

FOR PUBLIC INSPECTION

Form **990**  
Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2009**

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2009 calendar year, or tax year beginning and ending**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>PACIFIC LEGAL FOUNDATION</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>3900 LENNANE DRIVE 200</b> City or town, state or country, and ZIP + 4 <b>SACRAMENTO, CA 95834</b>	<b>D</b> Employer identification number <b>94-2197343</b>
		<b>E</b> Telephone number <b>916-419-7111</b>
		<b>G</b> Gross receipts \$ <b>11,735,403.</b>

**F** Name and address of principal officer: **ROBIN L. RIVETT**  
**3900 LENNANE DRIVE, SUITE 200, SACRAMENTO, CA**

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
If "No," attach a list. (see instructions)

**H(c)** Group exemption number ▶

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

**J** Website: ▶ **PACIFICLEGAL.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: **1973** **M** State of legal domicile: **CA**

Part I Summary		Prior Year	Current Year
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>PUBLIC INTEREST LAW-PROVIDE LEGAL REPRESENTATION FOR CITIZENS ON MATTERS OF PUBLIC INTEREST AT</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)		<b>19</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)		<b>19</b>
	<b>5</b> Total number of employees (Part V, line 2a)		<b>64</b>
	<b>6</b> Total number of volunteers (estimate if necessary)		<b>0</b>
	<b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12		<b>5,230.</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34		<b>0.</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>8,421,307.</b>	<b>10,449,939.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>1,440,577.</b>	<b>793,358.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>278,561.</b>	<b>285,127.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>8,766.</b>	<b>162,767.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>10,149,211.</b>	<b>11,691,191.</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>24,500.</b>	<b>2,500.</b>
Expenses	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>5,797,712.</b>	<b>5,099,340.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>152,861.</b>	<b>106,507.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>1,535,472.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<b>2,458,348.</b>	<b>2,201,614.</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>8,433,421.</b>	<b>7,409,961.</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>1,715,790.</b>	<b>4,281,230.</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year 12,402,324.</b>	<b>End of Year 18,065,705.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>2,199,043.</b>	<b>2,122,052.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>10,203,281.</b>	<b>15,943,653.</b>

**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: *Robin Rivett* Date: **8/4/10**  
**ROBIN L. RIVETT, PRESIDENT & CEO**  
Type or print name and title

**Paid Preparer's Use Only** Preparer's signature: *Sandra A House* Date: **8/4/10** Check if self-employed  Preparer's identifying number (see instructions)  
Firm's name (or yours if self-employed), address, and ZIP + 4: **CAMPBELL TAYLOR & COMPANY**  
**3741 DOUGLAS BLVD, SUITE 350**  
**ROSEVILLE, CA 95661** EIN ▶ Phone no. ▶ **(916) 929-3680**

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION DEDICATED TO THE PRESERVATION OF OUR INDIVIDUAL AND ECONOMIC LIBERTIES, PLF HAS GROWN TO BE THE OLDEST AND LARGEST PUBLIC INTEREST LEGAL FOUNDATION OF ITS KIND IN THE NATION. FOUNDED IN SACRAMENTO, CALIFORNIA IN 1973, PLF SUPPORTS THE PRINCIPLES OF LIMITED GOVERNMENT,

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code: ) (Expenses \$ 3,981,922. including grants of \$ ) (Revenue \$ 793,358.) LEGAL PROGRAM: DURING 2009, PLF WORKED ON OVER 220 CASES. THE FOLLOWING ARE HIGHLIGHTS: PROPERTY RIGHTS: 1)AFTER PLF'S COURT VICTORY FOR HOMEOWNER BOBBY DUTTA OF EL DORADO COUNTY, CA, THE COUNTY STOPPED DEMANDING THAT PROPERTY OWNERS SEEKING BUILDING PERMITS LET PLANES FLY LOW OVER THEIR LAND (DUTTA V. EL DORADO COUNTY) 2)IN FARR V. CALIFORNIA COASTAL COMMISSION, WE WERE SUCCESSFUL IN AN AMICUS EFFORT TO CONVINCING A COURT OF APPEAL TO PUBLISH A FAVORABLE RULING LIMITING THE POWER OF THE CALIFORNIA COASTAL COMMISSION TO REGULATE VIEWS. 3)THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT RULED IN FAVOR OF PLF'S CLIENT IN LITIGATION AGAINST THE TEXAS OPEN BEACHES ACT, WHICH GOVERNMENT OFFICIALS USE TO SEIZE PRIVATE BEACHFRONT LAND AND HOUSES IF THE BEACH VEGETATION LINE MOVES TO THE LANDWARD SIDE OF

4b (Code: ) (Expenses \$ 926,249. including grants of \$ ) (Revenue \$ ) PUBLIC EDUCATION: IN 2009, PLF USED A COMPREHENSIVE PROGRAM OF FOCUSED MEDIA RELATIONS, WEB ENHANCEMENTS, AND DIRECT PUBLIC OUTREACH.

FOR THE ENTIRE YEAR, A COMBINED SEARCH OF WESTLAW AND GOOGLE NEWS TURNS UP MORE THAN 425 PRINT MEDIA DISPATCHES REPORTING ON PLF DURING 2009. MORE THAN 30 PLF OP-EDS WERE PUBLISHED IN NEWSPAPERS ACROSS THE COUNTRY. MORE THAN 45 TV OR RADIO REPORTS IN 2009 DEALT WITH PLF'S WORK, AND MORE THAN 3,500 BLOG REFERENCES TO PLF WERE MADE. WE PRODUCED MORE THAN 60 PRESS RELEASES, 10 "AT ISSUES", FOUR "RESCUING LIBERTIES", AS WELL AS 24 PLF E-MAIL "SENTRIES" AND NUMEROUS PLF ONLINE VIDEOS AND SLIDE SHOWS.

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

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses \$ 4,908,171.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
	<ul style="list-style-type: none"> <li>• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i></li> <li>• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i></li> <li>• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i></li> <li>• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i></li> <li>• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i></li> <li>• 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? <i>If "Yes," complete Schedule D, Part X.</i></li> </ul>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	X	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	Yes	No
			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	X	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

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

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		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? <i>If "Yes," complete Schedule J</i> .....	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> .....		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> .....		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> .....		X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		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? <i>If "Yes," complete Schedule R, Part I</i> .....		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> .....		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		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? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? .....	X	

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

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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1a	19	
	1b	0	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
	1c		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a	64	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
	5c		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	6b		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
	7e		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
	7f		
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
	7g		
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
	7h		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	8		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
	9a		
	9b		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

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

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
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?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	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 in Schedule O		X

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

	Yes	No
10a		X
10b		
11	X	
12a	X	
12b	X	
12c	X	
13		X
14	X	
15a	X	
15b	X	
16a		X
16b		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **CA, AK, AZ, FL, HI, IL, KS, MD, MA, MI, MN, NJ**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **PACIFIC LEGAL FOUNDATION - 916-419-7111**  
**3900 LENNANE DRIVE, SUITE 200, SACRAMENTO, CA 95834**

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

**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. Use Schedule J-2 if additional space is needed.

• 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. See instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

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

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ROBIN L. RIVETT PRESIDENT & CEO	37.50	X		X		X	255,781.	0.	56,136.	
JAMES S BURLING DIRECTOR OF LITIGATION &	37.50	X		X			180,250.	0.	34,448.	
JAMES L. CLOUD TRUSTEE	1.00	X					0.	0.	0.	
JOHN C. HARRIS CHAIR OF THE BOARD	1.00	X		X			0.	0.	0.	
LEONARD S FRANK SECRETARY-TREASURER	1.00	X		X			0.	0.	0.	
RICHARD R ALBRECHT TRUSTEE	1.00	X					0.	0.	0.	
THOMAS G. BOST VICE CHAIR	1.00	X		X			0.	0.	0.	
GREG M. EVANS TRUSTEE	1.00	X					0.	0.	0.	
RICHARD GEARY TRUSTEE	1.00	X					0.	0.	0.	
TIMOTHY R. HALL TRUSTEE	1.00	X					0.	0.	0.	
GEORGE KIMBALL TRUSTEE	1.00	X					0.	0.	0.	
LORRAINE O. LEGG TRUSTEE	1.00	X					0.	0.	0.	
WARNER C. LUSARDI TRUSTEE	1.00	X					0.	0.	0.	
APRIL J MORRIS TRUSTEE	1.00	X					0.	0.	0.	
JERRY W.P. SCHAUFFLER TRUSTEE	1.00	X					0.	0.	0.	
BRUCE C. SMITH TRUSTEE	1.00	X					0.	0.	0.	
CHARLES W. TRAINOR 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	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
RONALD E VAN BUSKIRK TRUSTEE	1.00	X						0.	0.	0.
DONALD JOE WILLIS TRUSTEE	1.00	X						0.	0.	0.
H. DIXON MONTAGUE TRUSTEE	1.00	X						0.	0.	0.
JEFFREY E. WARREN TRUSTEE	1.00	X						0.	0.	0.
M. DAVID STIRLING VICE PRESIDENT (PARTIAL	37.50			X				55,450.	0.	1,796.
M. REED HOPPER ATTORNEY	37.50					X		141,935.	0.	15,535.
MERIEM HUBBARD ATTORNEY	37.50					X		139,256.	0.	11,640.
SHARON L. BROWNE ATTORNEY	37.50					X		170,877.	0.	15,280.
R.S. RADFORD ATTORNEY	37.50					X		149,110.	0.	18,385.
J. MICHAEL STETSON ATLANTIC CENTER DEVELOPM	37.50					X		144,000.	0.	16,006.
<b>1b Total</b>								<b>1,236,659.</b>	<b>0.</b>	<b>169,226.</b>

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **12**

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

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
BLV AGRIBUSINESS, 2945 CANONITA DRIVE, FALLBROOK, CA 92028-8771	PUBLIC RELATIONS	106,507.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **1**

Part VIII		Statement of Revenue		(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns	1a	10,222,299.				
	b	Membership dues	1b					
	c	Fundraising events	1c	227,640.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f					
	g	Noncash contributions included in lines 1a-1f: \$		780,240.				
	h	Total. Add lines 1a-1f			10,449,939.			
Program Service Revenue	2 a	COURT AWARDED ATTY FEE	Business Code 541100	793,358.	793,358.			
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			793,358.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		285,127.			285,127.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross Rents	(i) Real	(ii) Personal				
			b	Less: rental expenses				
			c	Rental income or (loss)				
			d	Net rental income or (loss)				
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			b	Less: cost or other basis and sales expenses				
			c	Gain or (loss)				
			d	Net gain or (loss)				
	8 a	Gross income from fundraising events (not including \$ 227,640. of contributions reported on line 1c). See Part IV, line 18	a	24,612.				
			b	Less: direct expenses	44,212.			
			c	Net income or (loss) from fundraising events		-19,600.	-19,600.	
	9 a	Gross income from gaming activities. See Part IV, line 19	a					
			b	Less: direct expenses				
			c	Net income or (loss) from gaming activities				
10 a	Gross sales of inventory, less returns and allowances	a						
		b	Less: cost of goods sold					
		c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code						
11 a	EXPENSE REIMBURSEMENTS	541100		177,137.	177,137.			
b	BOOK SALES	900099		5,230.		5,230.		
c								
d	All other revenue							
e	Total. Add lines 11a-11d			182,367.				
12	Total revenue. See instructions.			11,691,191.	950,895.	5,230.	285,127.	

**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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	2,500.	2,500.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	528,806.	375,736.	44,888.	108,182.
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	3,793,319.	2,933,020.	263,379.	596,920.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	105,571.	61,898.	18,818.	24,855.
9 Other employee benefits	359,472.	182,252.	106,926.	70,294.
10 Payroll taxes	312,172.	146,223.	103,480.	62,469.
11 Fees for services (non-employees):				
a Management				
b Legal	109,882.		109,882.	
c Accounting	64,288.		64,288.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	106,507.			106,507.
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	85,854.	6,306.	61,947.	17,601.
14 Information technology				
15 Royalties				
16 Occupancy	583,263.	410,494.	79,875.	92,894.
17 Travel	70,998.	24,223.	8,388.	38,387.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,987.	1,020.	2,743.	1,224.
20 Interest	3,235.	2,476.	231.	528.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	114,531.	87,926.	8,296.	18,309.
23 Insurance	65,263.	50,103.	4,727.	10,433.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a PRINTING & PUBLICATIONS	379,108.	193,739.	1,484.	183,885.
b POSTAGE & SHIPPING	213,688.	60,686.	3,146.	149,856.
c LITIGATION EXPENSE	174,475.	174,475.		
d EQUIPMENT & RENTAL	82,184.	57,529.	15,615.	9,040.
e LIBRARY/RESEARCH	70,097.	70,097.		
f All other expenses	179,761.	67,468.	68,205.	44,088.
25 Total functional expenses. Add lines 1 through 24f	7,409,961.	4,908,171.	966,318.	1,535,472.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

**Part X** Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	1,285,692.	1	1,203,399.
	2	Savings and temporary cash investments	182,616.	2	62,918.
	3	Pledges and grants receivable, net	505,085.	3	1,394,860.
	4	Accounts receivable, net		4	143,422.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	160,785.	9	97,206.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,474,701.		
	10b	Less: accumulated depreciation	1,258,056.		
	10c		315,964.	10c	216,645.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	4,926,260.	12	11,131,241.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	5,025,922.	15	3,816,014.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	12,402,324.	16	18,065,705.	
Liabilities	17	Accounts payable and accrued expenses	133,734.	17	138,363.
	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	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities. Complete Part X of Schedule D	2,065,309.	25	1,983,689.
	26	<b>Total liabilities.</b> Add lines 17 through 25	2,199,043.	26	2,122,052.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	5,555,613.	27	11,421,373.
	28	Temporarily restricted net assets	3,980,558.	28	3,714,500.
	29	Permanently restricted net assets	667,110.	29	807,780.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	<b>Total net assets or fund balances</b>	10,203,281.	33	15,943,653.	
34	<b>Total liabilities and net assets/fund balances</b>	12,402,324.	34	18,065,705.	

Form 990 (2009)

**Part XI** Financial Statements and Reporting

1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....

b Were the organization's financial statements audited by an independent accountant? .....

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

Separate basis  Consolidated basis  Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. ....

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2009)



**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,340,726.	7,668,905.	7,286,951.	8,421,307.	10,449,939.	40,167,828.
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	6,340,726.	7,668,905.	7,286,951.	8,421,307.	10,449,939.	40,167,828.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2,373,038.
6 Public support. Subtract line 5 from line 4.						37,794,790.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	6,340,726.	7,668,905.	7,286,951.	8,421,307.	10,449,939.	40,167,828.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	144,075.	143,228.	400,468.	278,561.	285,127.	1,251,459.
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 IV.)	36,546.	23,214.	43,565.	54,079.	182,367.	339,771.
11 Total support. Add lines 7 through 10						41,759,058.
12 Gross receipts from related activities, etc. (see instructions)					12	3,676,428.

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

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

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	90.51 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	94.55 %
16a <b>33 1/3% support test - 2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b <b>33 1/3% support test - 2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a <b>10% -facts-and-circumstances test - 2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b <b>10% -facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 .....						
<b>8 Public support</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6 .....						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
c Add lines 10a and 10b .....						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
13 Total support (Add lines 9, 10c, 11, and 12.) .....						

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

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

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15 .....	16	%

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

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17 .....	18	%

19a **33 1/3% support tests - 2009.** 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 - 2008.** 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

**Schedule D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2009**

Open to Public Inspection

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate contributions to (during year) .....		
3 Aggregate grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

- Purpose(s) of conservation easements held by the organization (check all that apply).
 

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
 

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06 .....	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_
- Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_
- 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)? .....
- In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.
- If the organization elected, as permitted under SFAS 116, 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) Revenues included in Form 990, Part VIII, line 1 .....	▶ \$ _____
(ii) Assets included in Form 990, Part X .....	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
 

a Revenues included in Form 990, Part VIII, line 1 .....	▶ \$ _____
b Assets included in Form 990, Part X .....	▶ \$ _____

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

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

(check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

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

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 organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

b If "Yes," explain the arrangement in Part XIV 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?  Yes  No

b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to 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	4880134.	5696799.			
b Contributions	5210277.	733,778.			
c Net investment earnings, gains, and losses	1195879.	-1,274,821.			
d Grants or scholarships					
e Other expenditures for facilities and programs	225,979.	275,622.			
f Administrative expenses					
g End of year balance	11,060,311.	4880134.			

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment  %
- b Permanent endowment  %
- c Term endowment  %

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		X
(ii) related organizations		X

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

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

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(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		119,886.	93,038.	26,848.
d Equipment		1,354,815.	1,165,018.	189,797.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				216,645.

**Part VII Investments - Other Securities.** 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
Financial derivatives .....		
Closely-held equity interests .....		
Other		
<b>MUTUAL FUNDS PRIMARILY INVESTED IN DEBT &amp; EQUITY SECURITIES</b>	9,173,326.	END-OF-YEAR MARKET VALUE
<b>MONEY MARKET ACCOUNTS</b>	1,369,580.	END-OF-YEAR MARKET VALUE
<b>CORPORATE BONDS</b>	394,761.	END-OF-YEAR MARKET VALUE
<b>GOVERNMENTAL BONDS &amp; SECURITIES</b>	193,574.	END-OF-YEAR MARKET VALUE
<b>Total. (Col (b) must equal Form 990, Part X, col (B) line 12.)</b>	<b>11,131,241.</b>	

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
<b>Total. (Col (b) must equal Form 990, Part X, col (B) line 13.)</b>		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
CSV LIFE INSURANCE	22,050.
DEPOSITS, STOCK RECEIVABLE & MISC.	80,089.
CHARITABLE REMAINDER TRUST ASSETS	3,259,320.
SUPPLEMENTAL PENSION	454,555.
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 15.)</b>	<b>3,816,014.</b>

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
Federal income taxes	
<b>OTHER LIABILITIES</b>	205,789.
<b>PENSION PLAN ACCRUAL</b>	476,605.
<b>ACCRUED EXPENSES</b>	299,780.
<b>CAPITAL LEASE PAYABLE</b>	11,242.
<b>LIABILITY UNDER UNITRUST</b>	990,273.
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)</b>	<b>1,983,689.</b>

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	11,691,191.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	7,409,961.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	4,281,230.
4	Net unrealized gains (losses) on investments	4	916,857.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	542,285.
9	Total adjustments (net). Add lines 4 through 8	9	1,459,142.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	5,740,372.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	13,150,333.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	916,857.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	542,285.
e	Add lines 2a through 2d	2e	1,459,142.
3	Subtract line 2e from line 1	3	11,691,191.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	11,691,191.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	7,409,961.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	7,409,961.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	7,409,961.

**Part XIV Supplemental Information**

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

SFAS NO.247 ADJUSTMENT FOR SPLIT INTEREST AGREEMENTS

PART XII, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS: 542285.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		SPRING DINNER (event type)	OLYMPIC CLUB DINNER-INFO (event type)	1 (total number)		
Revenue	1	Gross receipts	110,752.	141,500.	0.	252,252.
	2	Less: Charitable contributions	104,977.	122,663.	0.	227,640.
	3	Gross income (line 1 minus line 2)	5,775.	18,837.		24,612.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	12,647.	31,092.	473.	44,212.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				( 44,212.)
	11	Net income summary. Combine line 3, column (d), and line 10				-19,600.

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

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

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states? _____	9a	
b If "No," explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10a	
b If "Yes," explain: _____		
11 Does the organization operate gaming activities with nonmembers? _____	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? _____	12	

		Yes	No
<b>13</b> Indicate the percentage of gaming activity operated in:			
a	The organization's facility .....	13a	%
b	An outside facility .....	13b	%
<b>14</b> Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
Name ▶ _____			
Address ▶ _____			
<b>15a</b> Does the organization have a contract with a third party from whom the organization receives gaming revenue? .....		15a	
b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.			
c If "Yes," enter name and address of the third party:			
Name ▶ _____			
Address ▶ _____			
<b>16</b> Gaming manager information:			
Name ▶ _____			
Gaming manager compensation ▶ \$ _____			
Description of services provided ▶ _____			
_____			
_____			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
<b>17</b> Mandatory distributions:			
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? .....		17a	
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____			

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.

Employer identification number 94-2197343

PACIFIC LEGAL FOUNDATION

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 Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

Table with 7 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

2 Enter total number of section 501(c)(3) and government organizations
3 Enter total number of other organizations

**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Part IV and Schedule I-1 (Form 990) 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 non-cash assistance

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

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**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2009**

Open to Public Inspection

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

**Part I Questions Regarding Compensation**

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a Receive a severance payment or change-of-control payment?
- b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a The organization?
- b Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a The organization?
- b Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

	Yes	No
1b		
2		
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2009



Part III Supplemental Information

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

PART I, LINE 4B: ROBIN RIVETT, PRESIDENT & CEO, SUPPLEMENTAL LIFE INSURANCE \$1,600, SUPPLEMENTAL PENSION \$20,920 AND DEFERRED COMPENSATION OF \$16,500.

JAMES BURLING, DIRECTOR OF LITIGATION, RECEIVED \$16,500 IN DEFERRED COMPENSATION.

**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.

OMB No. 1545-0047

**2009**

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	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
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	28	771,000.	NYSE MARKET VALUE
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( WINE FOR EVEN )	X	9	9,240.	MARKET VALUE
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31	X	
32a		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 non-standard contributions?

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

b If "Yes," describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Schedule M (Form 990) 2009

SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public  
Inspection

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number  
94-2197343

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

ALL LEVELS OF THE ADMINISTRATIVE AND JUDICIAL PROCESS.

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

INDIVIDUAL OPPORTUNITY, AND THE RIGHTS OF PRIVATE PROPERTY OWNERS.  
THROUGH THE COURTS, PLF ESTABLISHES LEGAL PRECEDENTS THAT SERVE TO  
PROTECT AND PRESERVE THE CONSTITUTIONAL LIBERTIES HANDED DOWN FROM OUR  
FOUNDING FATHERS.

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

PRIVATE PROPERTY (SEVERANCE V. PATTERSON)  
ENVIRONMENT: 1) RULING IN ACCORDANCE WITH THE PLF'S ARGUMENTS, THE  
UNITED STATES SUPREME COURT MADE IT EASIER TO PROTECT FORESTS FROM  
FIRES, BY MAKING IT HARDER FOR PARTIES TO CHALLENGE FOREST CLEANUP  
PROGRAMS WHEN THEY DON'T HAVE LEGITIMATE STANDING TO LITIGATE (SUMMERS  
V. EARTH ISLAND INSTITUTE). 2) SIDING WITH ARGUMENTS BY PLF, THE  
SUPREME COURT RULED AGAINST ENVIRONMENTALISTS' EFFORTS TO IMPOSE  
UNNECESSARY RESTRICTIONS ON LEGITIMATE MINING OPERATIONS (COEUR ALASKA  
V. SOUTHEAST ALASKA CONSERVATION COUNCIL). 3) PLF ATTORNEYS FILED A  
CONSTITUTIONAL CHALLENGE TO THE FEDERAL GOVERNMENT'S CUTOFF OF  
IRRIGATION WATER TO SAN JOAQUIN VALLEY FARMS, RURAL TOWNS, AND URBAN  
REGIONS. REPRESENTING SEVERAL FARMERS, PLF'S LAWSUIT ARGUES THE  
FEDERAL GOVERNMENT HAS NO CONSTITUTIONAL AUTHORITY TO PUT THE DELTA  
SMELT ON THE ENDANGERED SPECIES LIST AND, THEREFORE, THE FEDERAL  
GOVERNMENT IS BARRED FROM ORDERING PUMPING CUTBACKS TO MANAGE SMELT  
POPULATIONS (JASPER ET.AL V. SALAZAR) 4) COMPELLED BY PLF LITIGATION,

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

Schedule O (Form 990) 2009

932211  
02-03-10

SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public  
Inspection

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

FEDERAL OFFICIALS STOPPED DESIGNATING VAST AREAS OF LAND IN SOUTHERN  
CALIFORNIA AS "CRITICAL HABITAT" FOR SPECIES, WHERE THEY LACKED  
SCIENTIFIC JUSTIFICATION FOR THE HABITAT DESIGNATIONS.

INDIVIDUAL RIGHTS: 1) THE SUPREME COURT RULED THAT NEW HAVEN,  
CONNECTICUT, VIOLATED FEDERAL CIVIL RIGHTS LAW WHEN IT THREW OUT THE  
RESULTS OF A FIREFIGHTERS PROMOTIONAL EXAM. AFTER THE RULING,  
FIREFIGHTERS WHO HAD BEEN DISCRIMINATED AGAINST WERE GIVEN THEIR  
PROMOTIONS (RICCI V. DESTEFANO) 2) PLF SUCCESSFULLY CHALLENGED A  
CALIFORNIA PROGRAM THAT DISCRIMINATED BY RACE IN SCHOLARSHIPS FOR  
MEDICAL-RELATED STUDIES (SMITH V. CALIFORNIA OFFICE OF STATEWIDE HEALTH  
PLANNING) 3) PLF ATTORNEYS ALSO FILED A LAWSUIT AGAINST CALTRANS IN SAN  
DIEGO ASSOCIATED GENERAL CONTRACTORS VS. CALIFORNIA DEPARTMENT OF  
TRANSPORTATION. WE ARE OPPOSING THE REINTRODUCTION OF PREFERENCES BY  
CALTRANS IN THE AWARDING OF CONTRACTS AS A VIOLATION OF PROPOSITION  
209.

FREE ENTERPRISE: 1) REACTING TO PLF'S LAWSUIT ON BEHALF OF SMALL  
BUSINESS OWNER ADAM SWEET, OREGON REPEALED ITS LAW THAT MADE IT NEARLY  
IMPOSSIBLE FOR PEOPLE TO START NEW FULL-SERVICE MOVING BUSINESSES IN  
THE STATE (SWEET V. KROGER) 2) PLF IS SUING CALIFORNIA OVER ITS  
PROHIBITION OF THE MARKETING AND SALE OF EARTHWORM CASTINGS WITHOUT A  
PESTICIDE LICENSE. (HAHN V. DEPARTMENT OF PESTICIDE REGULATION).

NATIONAL PROGRAM: 1) WE DEFEATED AN ORDINANCE THAT FORCED SHORELINE  
OWNERS IN KITSAP COUNTY, WASHINGTON, TO SET ASIDE LARGE PORTIONS OF  
THEIR LAND AS "NATURAL VEGETATION AREAS" WITHOUT COMPENSATION (KITSAP  
ALLIANCE OF PROPERTY OWNERS V CENTRAL PUGET SOUND GROWTH MANAGEMENT  
HEARINGS BOARD). 2) SIDING WITH PLF ARGUMENTS, THE WASHINGTON SUPREME

SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public  
Inspection

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number  
94-2197343

COURT REJECTED AN ATTEMPT TO IMPOSE HARSH DENSITY RESTRICTIONS ON  
CONSTRUCTION IN RURAL AREAS OF WHATCOM COUNTY. THE CASE INVOLVED A  
LEGAL INITIATIVE THAT ATTEMPTS TO RESTRICT USE OF PRIVATE PROPERTY  
(GOLD STAR RESORTS INC. V. FUTUREWISE). 3) A BINATIONAL BUREAUCRACY  
AGREED, IN A SETTLEMENT, TO STOP TRYING TO FORCE PLF'S CLIENTS OF  
BLAINE, WASHINGTON TO TEAR DOWN THEIR BACKYARD GARDEN WALL. (LEU V.  
INTERNATIONAL BOUNDARY COMMISSION). 4)THE WASHINGTON COURT OF APPEALS  
HANDED A MAJOR VICTORY TO A LUMMI ISLAND HOMEOWNER, REPRESENTED BY PLF  
ATTORNEYS, WHO HAS BEEN BLOCKED BY COUNTY OFFICIALS FROM PROTECTING HER  
HOME FROM SHORELINE EROSION (LUHRS V WHATCOM COUNTY). MORE DETAILS ON  
THESE AND OTHER CASES MAY BE VIEWED AT WWW.PACIFICLEGAL.ORG

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS  
PLF STAFF PARTICIPATED IN MORE THAN 37 SPEECHES, 5 FORUMS OR DEBATES.

"RESCUING LIBERTY", PLF'S QUARTERLY NEWSLETTER IS SENT TO APPROXIMATELY  
18,000 READERS; TWO-PAGE "AT ISSUES" ARE SENT TO APPROXIMATELY 20,000  
READERS, THE "PLF SENTRY", IS E-MAILED TO APPROXIMATELY 4,000  
SUBSCRIBERS; THE "SAVE OUR WATER" IS E-MAILED TO APPROXIMATELY 6,000  
SUBSCRIBERS, AND THE "COASTAL GUARDIAN" IS E-MAILED TO APPROXIMATELY  
740 SUBSCRIBERS.

PLF WAS IN THE FOREFRONT OF A "SAVE OUR WATER" CAMPAIGN TO INFORM AND  
EDUCATE THE PUBLIC ABOUT THE MISAPPLICATIONS OF THE ENDANGERED SPECIES  
ACT, OUR ESA LITIGATION, AND HOW IT PROTECTED THE RIGHTS OF FARMERS AND  
OUR ECONOMY. THIS WAS ACCOMPLISHED THROUGH A WATER RALLY IN FRESNO, CA

SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public  
Inspection

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number  
94-2197343

WITH APPROXIMATELY 5,000 PEOPLE IN ATTENDANCE AND ADDITIONAL PUBLIC  
RALLIES/MARCHES THROUGHOUT THE VALLEY, TO NAME A FEW.

PLF'S WEB SITE FEATURES SLIDE SHOWS, VIDEOS, PODCASTS, AND BLOGS.

FORM 990, PART VI, SECTION A, LINE 2: KEY EMPLOYEES R.S. RADFORD AND  
SHARON BROWNE ARE MARRIED.

FORM 990, PART VI, SECTION B, LINE 11: THE TAX PREPARER AND PLF FINANCIAL  
MANAGEMENT PRESENT THE FORM 990 TO THE AUDIT COMMITTEE. UPON COMPLETION OF  
THAT PRESENTATION, PROVIDE EACH TRUSTEE A COPY OF THE FORM 990, GIVING THEM  
THE OPPORTUNITY TO RAISE ANY CONCERNS AND/OR ASK QUESTIONS PRIOR TO THE  
FILING DATE. A DEADLINE IS GIVEN TO THE TRUSTEES TO INSURE TIMELY FILING  
OF THE TAX RETURN.

FORM 990, PART VI, SECTION B, LINE 12C: EACH TIME A NEW CASE COMES UP, PLF  
CHECKS FOR CONFLICTS. EACH DECISION MADE BY THE BOARD, IF SOMEONE HAS A  
CONFLICT, THE BOARD MEMBER WILL ABSTAIN FROM THE VOTE AND/OR DISCUSSION.

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

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

CA, AK, AZ, FL, HI, IL, KS, MD, MA, MI, MN, NJ, NY, OH, OR, PA, SC, UT, VA, WA, AR, MO, NC, NH, AL

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.  
932211  
02-03-10

Schedule O (Form 990) 2009

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2009**

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CO, CT, GA, KY, LA, ME, MS, ND, NM, OK, TN, WV, WI, RI, DC

FORM 990, PART VI, SECTION C, LINE 19: COPIES ARE AVAILABLE ON THE  
ORGANIZATIONS WEBSITE

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

2009 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	FURNITURE AND EQUIPMENT	VARIOUS		.000		HY16	1,227,083.				1,227,083.	945,936.		90,833.	1,036,769.
2	LIBRARY	VARIOUS		.000		HY16	127,732.				127,732.	128,033.		216.	128,249.
3	LEASEHOLD IMPROVEMENTS	VARIOUS		.000		HY16	119,886.				119,886.	69,556.		23,482.	93,038.
	* TOTAL 990 PAGE 10 DEPR						1,474,701.				1,474,701.	1,143,525.		114,531.	1,258,056.

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

OMB No. 1545-1709

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
  - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

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

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization <b>PACIFIC LEGAL FOUNDATION</b>	Employer identification number <b>94-2197343</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>3900 LENNANE DRIVE, NO. 200</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SACRAMENTO, CA 95834</b>	

Check type of return to be filed (file a separate application for each return):

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

**PACIFIC LEGAL FOUNDATION**

• The books are in the care of ▶ **3900 LENNANE DRIVE, SUITE 200 - SACRAMENTO, CA 95834**  
 Telephone No. ▶ **916-419-7111** FAX No. ▶ **916-419-7747**

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

**1** I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year **2009** or  
 ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**2** If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

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

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)