

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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 01-01-2009 and ending 12-31-2009

- B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

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): 3900 LENNANE DRIVE No 200. Room/suite. City or town, state or country, and ZIP + 4: SACRAMENTO, CA 95834

D Employer identification number: 94-2197343. E Telephone number: (916) 419-7111. G Gross receipts \$ 11,735,403

F Name and address of principal officer: ROBIN L RIVETT, 3900 LENNANE DRIVE SUITE 200, SACRAMENTO, CA 95834

H(a) Is this a group return for affiliates? [] Yes [x] No. H(b) Are all affiliates included? [] Yes [] No. H(c) Group exemption number

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

J Website: PACIFICLEGAL.ORG

K Form of organization: [x] Corporation [] Trust [] Association [] Other. L Year of formation: 1973. M State of legal domicile: CA

Part I Summary

Table with 4 main sections: 1. Activities & Governance (mission statement, discontinued operations, membership, employees, volunteers, revenue). 2. Revenue (contributions, program service, investment, other). 3. Expenses (grants, benefits, salaries, fundraising, other). 4. Net Assets or Fund Balances (total assets, liabilities, net assets).

Part II Signature Block

Sign Here: Declaration of preparer, Signature of officer (ROBIN L RIVETT), Type or print name and title.

Paid Preparer's Use Only: Preparer's signature, Date, Firm's name (CAMPBELL TAYLOR & COMPANY), address (3741 DOUGLAS BLVD SUITE 350, ROSEVILLE, CA 95661).

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

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, 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

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

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 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, 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 AWARDED 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 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

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 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 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

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

Table with 3 main columns: Question, Yes, No. Rows 1-20 covering various organizational requirements and reporting obligations.

Part IV Checklist of Required Schedules *(continued)*

<p>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> </p>	<p>21</p>	<p>No</p>
<p>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> </p>	<p>22</p>	<p>No</p>
<p>23 Did the organization answer "Yes" to Part VII, Section A, questions 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> </p>	<p>23</p>	<p>Yes</p>
<p>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 questions 24b-24d and complete Schedule K. If "No," go to line 25</i></p>	<p>24a</p>	<p>No</p>
<p>b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?</p>	<p>24b</p>	
<p>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?</p>	<p>24c</p>	
<p>d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?</p>	<p>24d</p>	
<p>25a Section 501(c)(3) and 501(c)(4) organizations. 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></p>	<p>25a</p>	<p>No</p>
<p>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></p>	<p>25b</p>	<p>No</p>
<p>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></p>	<p>26</p>	<p>No</p>
<p>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></p>	<p>27</p>	<p>No</p>
<p>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)</p>		
<p>a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i></p>	<p>28a</p>	<p>No</p>
<p>b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i></p>	<p>28b</p>	<p>No</p>
<p>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 owner? <i>If "Yes," complete Schedule L, Part IV</i></p>	<p>28c</p>	<p>No</p>
<p>29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> </p>	<p>29</p>	<p>Yes</p>
<p>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> </p>	<p>30</p>	<p>No</p>
<p>31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> </p>	<p>31</p>	<p>No</p>
<p>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></p>	<p>32</p>	<p>No</p>
<p>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></p>	<p>33</p>	<p>No</p>
<p>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></p>	<p>34</p>	<p>No</p>
<p>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></p>	<p>35</p>	<p>No</p>
<p>36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i></p>	<p>36</p>	<p>No</p>
<p>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></p>	<p>37</p>	<p>No</p>
<p>38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O</p>	<p>38</p>	<p>Yes</p>

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable		
	1a 19		
b	Enter the number of Forms W-2G included in 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		
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return		
	2a 64		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	Yes	
	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	Yes	
	3a		
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	Yes	
	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)?		No
	4a		
b	If "Yes," enter the name of the foreign country <input type="checkbox"/> _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
	4b		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
	5a		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
	5b		
c	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		
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?		No
	6a		
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?		No
	7a		
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?		No
	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
	7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. 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		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
	9a		
b	Did the 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	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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?	Yes	
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?		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
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		No

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?		No
14	Does the organization have a written document retention and destruction policy?	Yes	
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?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization	Yes	
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

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, NY, OH, OR, PA, SC, UT, VA, WA, AR, MO, NC, NH, AL, CO, CT, GA, KY, LA, ME, MS, ND, NM, OK, TN, WV, WI, RI, DC
18	Section 6104 requires an organization to make its Form 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. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input type="checkbox"/> 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. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization PACIFIC LEGAL FOUNDATION 3900 LENNANE DRIVE SUITE 200 SACRAMENTO, CA 95834 (916) 419-7111

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, and **current** key employees. 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, or 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 or former officer, director, trustee or key employee

(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 WP 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
MREED 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
RS RADFORD ATTORNEY	37 50					X		149,110	0	18,385
J MICHAEL STETSON ATLANTIC CENTER DEVELOPM	37 50					X		144,000	0	16,006
1b Total								1,236,659	0	169,226

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? <i>If "Yes," complete Schedule J for such individual</i>		No
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? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

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 920288771	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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	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	2a	COURT AWARDED ATTY FEE	541,100	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 ▶					
	6a	Gross Rents	(i) Real				
			(ii) Personal				
			b Less rental expenses				
			c Rental income or (loss)				
	d	Net rental income or (loss) ▶					
	7a	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) ▶						
8a	Gross income from fundraising events (not including \$ 24,612 of contributions reported on line 1c) See Part IV, line 18 a		227,640				
		b Less direct expenses b	44,212				
		c Net income or (loss) from fundraising events ▶	-19,600	-19,600			
9a	Gross income from gaming activities See Part IV, line 19 a						
		b Less direct expenses b					
		c Net income or (loss) from gaming activities ▶					
10a	Gross sales of inventory, less returns and allowances a						
		b Less cost of goods sold b					
		c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue		Business Code					
11a	EXPENSE REIMBURSEMENTS	541,100	177,137	177,137			
b	BOOK SALES	900,099	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 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)		(B)
		Beginning of year		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		
	b Less accumulated depreciation	1,258,056	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 Total assets. 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 Total liabilities. 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 Total net assets or fund balances	10,203,281	33	15,943,653	
34 Total liabilities and net assets/fund balances	12,402,324	34	18,065,705	

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 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 separated 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		No
2b	Yes	
2c	Yes	
3a		No
3b		

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2009

Open to Public Inspection

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. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

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 11, check only one box)

- 1 A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An 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)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11 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 that describes the type of supporting organization and complete lines 11e through 11h
 a Type I b Type II c Type III - Functionally integrated d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
 (ii) a family member of a person described in (i) above?
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 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	143,228	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 (Explain in Part IV) Do not include gain or loss from the sale of capital assets	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 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	90.510 %
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	94.550 %
16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2008. If the organization did not check the 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 checked="" type="checkbox"/>		
17a 10%-facts-and-circumstances test—2009. 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 checked="" type="checkbox"/>		
b 10%-facts-and-circumstances test—2008. 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 checked="" type="checkbox"/>		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions <input checked="" type="checkbox"/>		

Part III Support Schedule for Organizations Described in IRC 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						
8 Public Support (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 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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Additional Data

Software ID:

Software Version:

EIN: 94-2197343

Name: PACIFIC LEGAL FOUNDATION

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
PRINTING & PUBLICATIONS	379,108	193,739	1,484	183,885
POSTAGE & SHIPPING	213,688	60,686	3,146	149,856
LITIGATION EXPENSE	174,475	174,475		
EQUIPMENT & RENTAL	82,184	57,529	15,615	9,040
LIBRARY/RESEARCH	70,097	70,097		

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2009

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

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.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number, aggregate contributions, aggregate grants, and aggregate value.

- 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...
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes...

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply)
2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table titled 'Held at the End of the Year' with rows 2a, 2b, 2c, 2d.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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?
6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, 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 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet...

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.

- 1a 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
b 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
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 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 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 the 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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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	4,880,134	5,696,799			
b Contributions	5,210,277	733,778			
c Investment earnings or losses	1,195,879	-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	4,880,134			

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

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				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				216,645

Part XI Reconciliation of Change in Net Assets from Form 990 to 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 - 8	9	1,459,142
10	Excess or (deficit) for the year per 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 should 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 should 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, 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.

Identifier	Return Reference	Explanation
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

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2009

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization PACIFIC LEGAL FOUNDATION

Employer identification number 94-2197343

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
b Internet and e-mail solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of non-government grants
f Solicitation of government grants
g Special fundraising events

2a Did the organization have a written or oral agreement with any individual... Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization.

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

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

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
		<u>SPRING DINNER</u> (event type)	<u>OLYMPIC CLUB DINNER-INFO/EDUCATION</u> (event type)	<u>1</u> (total number)	(Add col (a) through col (c))
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 Non-cash 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 lines 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				
Direct Expenses	2 Cash prizes				
	3 Non-cash 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 lines 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
13 Indicate the percentage of gaming activity operated in			
a The organization's facility	13a		
b An outside facility	13b		
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records			
Name ▶ _____			
Address ▶ _____			
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		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			
Name ▶ _____			
Address ▶ _____			
16 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			
17 Mandatory distributions			
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		17a	
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____			

Schedule I (Form 990)

OMB No 1545-0047

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

2009

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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?
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 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code 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

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

Part I Questions Regarding Compensation

	Yes	No
1a		
1b		
2		
3		
4a		No
4b	Yes	
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

- 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 in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all 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 501(c)(3) and 501(c)(4) organizations only 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)?

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in 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 are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
ROBIN L RIVETT	(i) (ii)	255,781			42,320	13,816	311,917	
JAMES S BURLING	(i) (ii)	180,250			20,135	14,313	214,698	
MREED HOPPER	(i) (ii)	141,935			2,861	12,674	157,470	
MERIEM HUBBARD	(i) (ii)	139,256			2,807	8,833	150,896	
SHARON L BROWNE	(i) (ii)	170,877			3,452	11,828	186,157	
RS RADFORD	(i) (ii)	149,110			3,011	15,374	167,495	
J MICHAEL STETSON	(i) (ii)	144,000			2,915	13,091	160,006	

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.

Identifier	Return Reference	Explanation
	Part I, Line 4a	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)

NonCash Contributions

OMB No 1545-0047

2009

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of Contributions, (c) Revenues reported on Form 990, Part VIII, line 1g, (d) Method of determining revenues. Rows include Art, Books, Securities, etc.

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

29

Table with 3 columns: Question, Yes, No. Rows include 30a, 31, 32a, 33 regarding contribution reporting and policies.

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No 1545-0047

2009

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization
PACIFIC LEGAL FOUNDATION

Employer identification number
94-2197343

Identifier	Return Reference	Explanation
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, Section C, line 19		COPIES ARE AVAILABLE ON THE ORGANIZATIONS WEBSITE
Schedule G, Part I, Line 2b, Column (v)	Explanation of Fundraising Payments	CONTRACTED AT AN HOURLY RATE FOR SERVICES UP TO A MAXIMUM CHARGE IN ANY ONE MONTH MISCELLANEOUS COSTS WILL BE REIMBURSED