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)

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

OMB No 1545-0047

2006

Open to Public Inspection

A For the 2006 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return ☐ Amended return ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization
WESTERN CENTER ON LAW & POVERTY, INC.

Number and street (or P O box if mail is not delivered to street address) Room/suite
3701 WILSHIRE BLVD. 208

City or town, state or country, and ZIP + 4
LOS ANGELES, CA 90010-2826

D Employer identification number
95-2897721

E Telephone number
213-487-7211

F Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Website: ▶WWW.WCLP.ORG

J Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than $25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 3,956,598.

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶ N/A

H(c) Are all affiliates included? N/A ☐ Yes ☐ No (If "No," attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶ N/A

M Check ▶ ☐ if the organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Contributions to donor advised funds	1a		
	b	Direct public support (not included on line 1a)	1b	1,800,817.	
	c	Indirect public support (not included on line 1a)	1c		
	d	Government contributions (grants) (not included on line 1a)	1d	172,464.	
	e	**Total** (add lines 1a through 1d) (cash $ 1,973,281. noncash $)			1e 1,973,281.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2 1,543,788.
	3	Membership dues and assessments			3
	4	Interest on savings and temporary cash investments			4 8,226.
	5	Dividends and interest from securities			5 91,322.
	6 a	Gross rents SEE STATEMENT 2	6a	22,049.	
	b	Less rental expenses SEE STATEMENT 3	6b	13,761.	
	c	Net rental income or (loss) Subtract line 6b from line 6a			6c 8,288.
	7	Other investment income (describe ▶)			7
	8 a	Gross amount from sales of assets other than inventory	(A) Securities 264,429.	8a	(B) Other
	b	Less cost or other basis and sales expenses	206,700.	8b	
	c	Gain or (loss) (attach schedule)	57,729.	8c	
	d	Net gain or (loss) Combine line 8c, columns (A) and (B) STMT 4			8d 57,729.
	9	Special events and activities (attach schedule) If any amount is from gaming, check here ▶ ☐			
	a	Gross revenue (not including $ 0. of contributions reported on line 1b)	9a	49,205.	
	b	Less direct expenses other than fundraising expenses	9b	94,120.	
	c	Net income or (loss) from special events. Subtract line 9b from line 9a SEE STATEMENT 5			9c <44,915.>
	10 a	Gross sales of inventory, less returns and allowances	10a		
	b	Less cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a			10c
	11	Other revenue (from Part VII, line 103)			11 4,298.
	12	**Total revenue.** Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12 3,642,017.
Expenses	13	Program services (from line 44, column (B))			13 2,433,652.
	14	Management and general (from line 44, column (C))			14 551,097.
	15	Fundraising (from line 44, column (D))			15 242,971.
	16	Payments to affiliates (attach schedule)			16
	17	**Total expenses.** Add lines 13 and 44, column (A)			17 3,227,720.
Net Assets	18	Excess or (deficit) for the year Subtract line 17 from line 12			18 414,297.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19 5,139,408.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 6			20 <3,191,310.>
	21	Net assets or fund balances at end of year Combine lines 18, 19, and 20			21 2,362,395.

SCANNED DEC 20 2007

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash $ 0. noncash $ 0.) If this amount includes foreign grants, check here ▶ ☐	22a				
22b Other grants and allocations (attach schedule) (cash $ 0. noncash $ 0.) If this amount includes foreign grants, check here ▶ ☐	22b				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A	25a	265,253.	205,586.	37,374.	22,293.
b Compensation of former officers, directors, key employees, etc listed in Part V-B	25b	6,001.	0.	6,001.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c				
26 Salaries and wages of employees not included on lines 25a, b, and c	26	1,806,407.	1,404,698.	249,368.	152,341.
27 Pension plan contributions not included on lines 25a, b, and c	27	27,099.	21,003.	3,818.	2,278.
28 Employee benefits not included on lines 25a - 27	28	251,379.	184,393.	46,986.	20,000.
29 Payroll taxes	29	151,814.	117,663.	21,391.	12,760.
30 Professional fundraising fees	30				
31 Accounting fees	31	44,887.		44,887.	
32 Legal fees	32				
33 Supplies	33	28,221.	13,673.	13,276.	1,272.
34 Telephone	34	41,341.	32,041.	5,825.	3,475.
35 Postage and shipping	35	13,906.		10,968.	2,938.
36 Occupancy	36	189,350.	150,757.	28,139.	10,454.
37 Equipment rental and maintenance	37				
38 Printing and publications	38	26,954.	20,818.	5,541.	595.
39 Travel	39	67,618.	67,479.		139.
40 Conferences, conventions, and meetings	40	27,824.	6,295.	18,047.	3,482.
41 Interest	41	4,662.		4,662.	
42 Depreciation, depletion, etc. (attach schedule)	42	53,957.	41,819.	7,603.	4,535.
43 Other expenses not covered above (itemize):					
a	43a				
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g SEE STATEMENT 7	43g	221,047.	167,427.	47,211.	6,409.
44 **Total functional expenses.** Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	3,227,720.	2,433,652.	551,097.	242,971.

Joint Costs. Check ▶ ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs $ N/A , (ii) the amount allocated to Program services $ N/A ,

(iii) the amount allocated to Management and general $ N/A , and (iv) the amount allocated to Fundraising $ N/A

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Part III Statement of Program Service Accomplishments *(See the instructions.)*

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶
ADVANCING & ENFORCING THE RIGHTS OF LOW-INCOME CALIFORNIANS

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

Program Service Expenses (Required for 501(c)(3) and (4) orgs , and 4947(a)(1) trusts, but optional for others)

a THE CENTER WORKS TO EXPAND AND PRESERVE ELIGIBILITY FOR HEALTH COVERAGE; TO EXPAND AND PRESERVE THE TYPES OF SERVICES AVAILABLE; TO IMPROVE THE QUALITY OF SERVICES AVAILABLE; TO IMPROVE THE ACCESS TO SERVICES; AND TO DECREASE THE BURDEN OF MEDICAL DEBT.

(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐ 851,778.

b THE CENTER WORKS TO INCREASE THE PRODUCTION OF AFFORDABLE HOUSING; TO PRESERVE EXISTING AFFORDABLE HOUSING, INCLUDING ITS AFFORDABILITY AND CONDITIONS; TO ERADICATE LEAD POISONING HAZARDS; AND TO PROTECT THE HOUSING RIGHTS OF LOW-INCOME PEOPLE.

(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐ 851,779.

c THE CENTER WORKS TO PRESERVE AND EXPAND PUBLIC ASSISTANCE PROGRAMS FOR ABLE-BODIED LOW-INCOME CALIFORNIANS WHILE THEY WORK TOWARD SELF-SUFFICIENCY; TO ENSURE AN ADEQUATE SAFETY NET FOR CHILDREN WHOSE PARENTS AREN'T ELIGIBLE FOR PUBLIC ASSISTANCE; AND TO ENSURE ADEQUATE LEVELS OF ASSISTANCE FOR DISABLED AND AGED PERSONS WHO CAN NOT SUPPORT THEMSELVES.

(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐ 486,730.

d THE CENTER WORKS TO EXPAND ACCESS TO JUSTICE FOR LOW-INCOME CALIFORNIANS BY ENFORCING COURT RULES AND FEE WAIVERS DESIGNED TO ENSURE THAT LOW-INCOME LITIGANTS HAVE ACCESS TO OUR COURTS AND BY ACTIVELY PARTICIPATING IN COORDINATED EFFORTS TO ENHANCE AND STREAMLINE CALIFORNIA'S LEGAL SERVICES DELIVERY SYSTEM.

(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐ 243,365.

e Other program services (attach schedule)

(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐

f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶ 2,433,652.

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Part IV Balance Sheets *(See the instructions)*

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only*				(A) Beginning of year		(B) End of year
Assets	45	Cash - non-interest-bearing		345,699.	45	408,927.
	46	Savings and temporary cash investments			46	380,998.
	47 a	Accounts receivable	47a			
	b	Less allowance for doubtful accounts	47b	407,039.	47c	
	48 a	Pledges receivable	48a			
	b	Less. allowance for doubtful accounts	48b		48c	
	49	Grants receivable		323,794.	49	631,273.
	50 a	Receivables from current and former officers, directors, trustees, and key employees			50a	
	b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)			50b	
	51 a	Other notes and loans receivable	51a			
	b	Less allowance for doubtful accounts	51b		51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		12,668.	53	33,031.
	54 a	Investments - publicly-traded securities ▶ ☐ Cost ☒ FMV		3,893,285.	54a	590,729.
	b	Investments - other securities ▶ ☐ Cost ☐ FMV			54b	
	55 a	Investments - land, buildings, and equipment: basis	55a			
	b	Less: accumulated depreciation	55b		55c	
	56	Investments - other			56	
	57 a	Land, buildings, and equipment: basis	57a 480,234.			
	b	Less: accumulated depreciation STMT 8	57b 129,545.	423,101.	57c	350,689.
	58	Other assets, including program-related investments (describe ▶ COURT AWARDED FEES RECEIVABLE)			58	306,688.
	59	**Total assets** (must equal line 74). Add lines 45 through 58		5,405,586.	59	2,702,335.
Liabilities	60	Accounts payable and accrued expenses		30,747.	60	18,711.
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees			63	
	64 a	Tax-exempt bond liabilities			64a	
	b	Mortgages and other notes payable			64b	
	65	Other liabilities (describe ▶ SEE STATEMENT 9)		235,431.	65	321,229.
	66	**Total liabilities.** Add lines 60 through 65		266,178.	66	339,940.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here** ▶ ☒ and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted		4,475,677.	67	1,115,093.
	68	Temporarily restricted		663,731.	68	1,247,302.
	69	Permanently restricted			69	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74.				
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	**Total net assets or fund balances.** Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)		5,139,408.	73	2,362,395.
	74	**Total liabilities and net assets/fund balances.** Add lines 66 and 73		5,405,586.	74	2,702,335.

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return *(See the instructions)*

a	Total revenue, gains, and other support per audited financial statements			a	3,558,588.
b	Amounts included on line a but not on Part I, line 12.				
1	Net unrealized gains on investments	b1	<64,225.>		
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify). SEE STATEMENT 10	b4	<19,204.>		
	Add lines b1 through b4			b	<83,429.>
c	Subtract line b from line a			c	3,642,017.
d	Amounts included on Part I, line 12, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify).	d2			
	Add lines d1 and d2			d	0.
e	**Total revenue** (Part I, line 12). Add lines c and d		▶	e	3,642,017.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements			a	3,335,601.
b	Amounts included on line a but not on Part I, line 17:				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify): SEE STATEMENT 11	b4	107,881.		
	Add lines b1 through b4			b	107,881.
c	Subtract line b from line a			c	3,227,720.
d	Amounts included on Part I, line 17, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify):	d2			
	Add lines d1 and d2			d	0.
e	**Total expenses** (Part I, line 17). Add lines c and d		▶	e	3,227,720.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See the instructions.)*

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
PEGINE GRAYSON 3701 WILSHIRE BLVD,#208 LA, CA 90010	FORMER EXECUTIVE DIRECTOR 42.50	73,635.	19,890.	300.
SYDNEE WHALLEY 3701 WILSHIRE BLVD,#208 LA, CA 90010	EXECUTIVE DIRECTOR 57.50	86,667.	12,584.	300.
CHRISTIAN LEBANO 3701 WILSHIRE BLVD,#208 LA, CA 90010	SECRETARY/TREASURER 35.00	61,405.	10,472.	0.
SEE STATEMENT A 3701 WILSHIRE BLVD,#208 LA, CA 90010	0.00	0.	0.	0.

Part V-A Current Officers, Directors, Trustees, and Key Employees *(continued)*

		Yes	No
75 a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 32		
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) — 75b		X
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." — 75c		X
	If "Yes," attach a statement that includes the information described in the instructions.		
d	Does the organization have a written conflict of interest policy? — 75d	X	

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
PEGINE GRAYSON	0.	6,001.	0.	0.

Part VI Other Information *(See the instructions)*

		Yes	No
76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change — 76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? — 77		X
	If "Yes," attach a conformed copy of the changes.		
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? — 78a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A — 78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement — 79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? — 80a	X	
b	If "Yes," enter the name of the organization ▶ THE WCLP ENDOWMENT FOUNDATION and check whether it is [X] exempt or [ ] nonexempt		
81 a	Enter direct or indirect political expenditures. (See line 81 instructions.) — 81a 0.		
b	Did the organization file **Form 1120-POL** for this year? — 81b		X

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Part VI Other Information *(continued)*

				Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		82a		X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b N/A			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?		83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	84b		
85	*501(c)(4), (5), or (6) organizations* a Were substantially all dues nondeductible by members?	N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	N/A	85b		
	If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.				
c	Dues, assessments, and similar amounts from members	85c N/A			
d	Section 162(e) lobbying and political expenditures	85d N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h		
86	*501(c)(7) organizations* Enter: a Initiation fees and capital contributions included on line 12	86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities	86b N/A			
87	*501(c)(12) organizations.* Enter: a Gross income from members or shareholders	87a N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b N/A			
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		88a		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI ▶		88b		X
89 a	*501(c)(3) organizations* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0. , section 4912 ▶ 0. , section 4955 ▶ 0.				
b	*501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.				
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.				
e	*All organizations.* At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		89e		X
f	*All organizations.* Did the organization acquire a direct or indirect interest in any applicable insurance contract?		89f		X
g	*For supporting organizations and sponsoring organizations maintaining donor advised funds.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		89g		X
90 a	List the states with which a copy of this return is filed ▶ CA				
b	Number of employees employed in the pay period that includes March 12, 2006	90b 31			
91 a	The books are in care of ▶ SYDNEE WHALLEY Telephone no ▶ (213) 487-7211 Located at ▶ 3701 WILSHIRE BLVD., LOS ANGELES, CA ZIP + 4 ▶ 90010-2826				
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)? If "Yes," enter the name of the foreign country ▶ N/A See the instructions for exceptions and filing requirements for **Form TD F 90-22.1,** Report of Foreign Bank and Financial Accounts.		91b		X

Part VI Other Information (continued)		Yes	No
c At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶ N/A	91c		X
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶	92	N/A	

Part VII Analysis of Income-Producing Activities *(See the instructions.)*

Note: Enter gross amounts unless otherwise indicated.	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	Excluded by section 512, 513, or 514 (D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a COURT-AWARDED FEES					942,075.
b CONTRACTS					217,366.
c PUBLICATIONS					44,347.
d CY PRES					340,000.
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	8,226.	
96 Dividends and interest from securities			14	91,322.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	8,288.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	57,729.	
101 Net income or (loss) from special events			01	<44,915.>	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a MISCELLANEOUS INCOME			01	4,298.	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		124,948.	1,543,788.
105 Total (add line 104, columns (B), (D), and (E)) ▶					1,668,736.

Note: *Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes *(See the instructions.)*

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	SEE STATEMENT 12

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities *(See the instructions.)*

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
N/A	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts *(See the instructions.)*

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes	☒ No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	☐ Yes	☒ No

Note: *If "Yes" to* **(b)**, *file Form 8870* **and** *Form 4720 (see instructions).*

Part XI Information Regarding Transfers To and From Controlled Entities. *Complete only if the organization is a controlling organization as defined in section 512(b)(13)* N/A

		Yes	No
106	Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.		

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	Totals			

		Yes	No
107	Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.		

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
	Totals			

		Yes	No
108	Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?		

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

Please Sign Here

▶ Signature of officer: Syd Whalley — Date: 11/14/07

▶ Type or print name and title: Syd Whalley, President

Paid Preparer's Use Only

Preparer's signature ▶ [signature] Date NOV 12 2007 Check if self-employed ▶ ☐ Preparer's SSN or PTIN (See Gen Inst. X)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ GREEN HASSON & JANKS, LLP
10990 WILSHIRE BLVD., 16TH FLOOR
LOS ANGELES, CALIFORNIA 90024

EIN ▶

Phone no ▶ 310-873-1600

Form **990** (2006)

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2006

Name of the organization: WESTERN CENTER ON LAW & POVERTY, INC.

Employer identification number: 95 2897721

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 2 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
RICHARD ROTHSCHILD 3701 WILSHIRE BLVD,#208, LA, CA 90010	ATTORNEY 37.00	110,250.	14,516.	300.
ANGELA GILLIARD 3701 WILSHIRE BLVD,#208, LA, CA 90010	ATTORNEY 37.00	93,900.	10,472.	300.
DEANNA KITAMURA 3701 WILSHIRE BLVD,#208, LA, CA 90010	ATTORNEY 37.00	93,900.	10,472.	300.
KIMBERLY LEWIS 3701 WILSHIRE BLVD,#208, LA, CA 90010	ATTORNEY 37.00	93,900.	10,472.	300.
GREG SPIEGEL 3701 WILSHIRE BLVD,#208, LA, CA 90010	ATTORNEY 37.00	93,900.	10,472.	300.
Total number of other employees paid over $50,000 ▶	14			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶ 0		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None " See page 2 of the instructions)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over $50,000 for other services ▶ 0		

Part III Statements About Activities (See page 2 of the instructions)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ _____ $ 67,256. (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) VI-A, LINE 38B	1	X	
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions)*			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? SEE PART V-A, FORM 990	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3 a	Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)	3a		X
b	Dd the organization have a section 403(b) annuity plan for its employees?	3b	X	
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c		X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		X
4 a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g	4a		X
b	Did the organization make any taxable distributions under section 4966? N/A	4b		
c	Did the organization make a distribution to a donor, donor advisor, or related person? N/A	4c		
d	Enter the total number of donor advised funds owned at the end of the tax year ▶ N/A			
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ N/A			
f	Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ 0.			
g	Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year ▶ 0.			

Part IV **Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box)

5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 ☐ 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 charitable, etc , 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) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization

☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 7 of the instructions)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents? Yes	(d) No	(e) Amount of support
Total ▶					

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions)

Schedule A (Form 990 or 990-EZ) 2006

623121
01-18-07

Part IV-A **Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting*

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,347,800.	1,270,831.	963,822.	886,606.	4,469,059.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose	1,353,868.	1,018,644.	922,544.	1,144,755.	4,439,811.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	159,088.	95,121.	97,527.	135,923.	487,659.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets		50,851.	SEE STATEMENT 13 18,235.	29,253.	98,339.
23 Total of lines 15 through 22	2,860,756.	2,435,447.	2,002,128.	2,196,537.	9,494,868.
24 Line 23 minus line 17	1,506,888.	1,416,803.	1,079,584.	1,051,782.	5,055,057.
25 Enter 1% of line 23	28,608.	24,354.	20,021.	21,965.	

26 **Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24	▶	26a	101,101.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts	▶	26b	1,489,329.
c Total support for section 509(a)(1) test Enter line 24, column (e)	▶	26c	5,055,057.
d Add Amounts from column (e) for lines 18 487,659. 19 ____ 22 98,339. 26b 1,489,329.	▶	26d	2,075,327.
e Public support (line 26c minus line 26d total)	▶	26e	2,979,730.
f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))**	▶	26f	58.9455%

27 **Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" **Do not file this list with your return.** Enter the sum of such amounts for each year N/A

(2005) (2004) (2003) (2002)

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year N/A

(2005) (2004) (2003) (2002)

c Add Amounts from column (e) for lines 15 ____ 16 ____ 17 ____ 20 ____ 21 ____	▶	27c	N/A
d Add Line 27a total ____ and line 27b total ____	▶	27d	N/A
e Public support (line 27c total minus line 27d total)	▶	27e	N/A
f Total support for section 509(a)(2) test Enter amount on line 23, column (e)	▶	27f	N/A
g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))**	▶	27g	N/A %
h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))**	▶	27h	N/A %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return.** Do not include these grants in line 15

NONE

Part V **Private School Questionnaire** (See page 9 of the instructions) N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4.05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 10 of the instructions)

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ▶ a ☐ if the organization belongs to an affiliated group Check ▶ b ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for all electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		2,143.
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		65,113.
38 Total lobbying expenditures (add lines 36 and 37)	38		67,256.
39 Other exempt purpose expenditures	39		2,695,942.
40 Total exempt purpose expenditures (add lines 38 and 39)	40		2,763,198.
41 Lobbying nontaxable amount Enter the amount from the following table -			
If the amount on line 40 is - / The lobbying nontaxable amount is -			
Not over $500,000 / 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 / $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 / $175,000 plus 10% of the excess over $1,000,000	41		288,160.
Over $1,500,000 but not over $17,000,000 / $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 / $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		72,040.
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		0.
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		0.
Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720.*			

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 13 of the instructions.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount	288,160.	287,731.	268,243.	269,423.	1,113,557.
46 Lobbying ceiling amount (150% of line 45(e))					1,670,336.
47 Total lobbying expenditures	67,256.	70,196.	89,915.	46,382.	273,749.
48 Grassroots nontaxable amount	72,040.	71,933.	67,061.	67,356.	278,390.
49 Grassroots ceiling amount (150% of line 48(e))					417,585.
50 Grassroots lobbying expenditures	2,143.	346.	0.	518.	3,007.

Part VI-B **Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			0.
If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities			

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 13 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of		
	(i) Cash	51a(i)	X
	(ii) Other assets	a(ii)	X
b	Other transactions		
	(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)	X
	(ii) Purchases of assets from a noncharitable exempt organization	b(ii)	X
	(iii) Rental of facilities, equipment, or other assets	b(iii)	X
	(iv) Reimbursement arrangements	b(iv)	X
	(v) Loans or loan guarantees	b(v)	X
	(vi) Performance of services or membership or fundraising solicitations	b(vi)	X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c	X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received N/A

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule N/A

(a) Name of organization	(b) Type of organization	(c) Description of relationship

- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II **Additional (not automatic) 3-Month Extension of Time.** You must file original and one copy.

Type or print	Name of Exempt Organization		Employer identification number
File by the extended due date for filing the return See instructions	WESTERN CENTER ON LAW & POVERTY, INC.		95-2897721
	Number, street, and room or suite no. If a P.O. box, see instructions 3701 WILSHIRE BLVD., NO. 208		For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions LOS ANGELES, CA 90010		

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

[X] Form 990 [ ] Form 990-EZ [ ] Form 990-T (sec 401(a) or 408(a) trust) [ ] Form 1041-A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [ ] Form 990-PF [ ] Form 990-T (trust other than above) [ ] Form 4720 [ ] Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ SYDNEE WHALLEY
  Telephone No. ▶ (213) 487-7211 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ [ ]. If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until NOVEMBER 15, 2007.

5 For calendar year 2006, or other tax year beginning _____, and ending _____.

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

7 State in detail why you need the extension
ADDITIONAL TIME IS NECESSARY TO GATHER INFORMATION NEEDED TO FILE A COMPLETE AND ACCURATE TAX RETURN.

8a	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.	8a	$	
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$	
c	**Balance Due.** Subtract line 8b from line 8a 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.	8c	$	N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ [signature] Title ▶ CPA Date ▶ 8/11/07

Notice to Applicant. (To Be Completed by the IRS)

[ ] We **have** approved this application. Please attach this form to the organization's return.

[ ] We **have not** approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.

[ ] We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.

[ ] We **cannot consider** this application because it was filed after the extended due date of the return for which an extension was requested.

[ ] Other _____

_____ By _____ _____
Director Date

Alternate Mailing Address. Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	**Name** GREEN HASSON & JANKS
	Number and street (include suite, room, or apt. no.) or a P.O. box number 10990 WILSHIRE BOULEVARD, #1600
623832 05-01-07	**City or town, province or state, and country (including postal or ZIP code)** LOS ANGELES, CALFORNIA 90024

081507-NFP-2

Form **8868**
(Rev December 2006)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

OMB No 1545 1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ▶ [X]
- 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)

Section 501(c)(3) corporations 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 section 501(c)(3) corporations 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* and click on *e-file for Charities & Nonprofits*

Type or print / File by the due date for filing your return See instructions	Name of Exempt Organization	Employer identification number
	WESTERN CENTER ON LAW & POVERTY	95-2897721
	Number, street, and room or suite no If a P O box, see instructions 3701 WILSHIRE BLVD., NO. 208	
	City, town or post office, state, and ZIP code For a foreign address, see instructions LOS ANGELES, CA 90010	

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

[X] Form 990	[ ] Form 990 T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (sec 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990 T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041 A	[ ] Form 8870

- The books are in the care of ▶ SYD WHALLEY
  Telephone No ▶ (213) 487-7211 FAX No ▶ _____
- 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 section 501(c)(3) corporation required to file Form 990-T) extension of time until AUGUST 15, 2007, to file the exempt organization return for the organization named above The extension is for the organization's return for
▶ [X] calendar year 2006 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

3a	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	3a	$
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	3b	$
c	**Balance Due.** 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	3c	$ 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. 12-2006)

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02-07-07

FOOTNOTES STATEMENT 1

THE WCLP ENDOWMENT FOUNDATION HAS BEEN FORMED AS AN ORGANIZATION TO SUPPORT THE ACTIVITIES OF WESTERN CENTER ON LAW AND POVERTY, INC.

WESTERN CENTER ON LAW AND POVERTY, INC. TRANSFERRED DURING THE 2006 TAX YEAR, ENDOWMENT ASSETS COMPOSED CHIEFLY OF CASH AND SECURITIES; HENCE, THE DECREASE IN THE AMOUNT OF INVESTMENTS ON ITS BALANCE SHEET.

THE PURPOSE OF THE TRANSFER IS TO SEGREGATE THE ASSETS OF WESTERN CENTER ON LAW AND POVERTY, INC. TO PROVIDE FOR BUDGETING STABILITY, TO AFFORD ITS DONORS AN OPTION OF SUPPORTING AN ENDOWMENT RATHER THAN GENERAL OPERATION, AND TO ALLOW WCLP ENDOWMENT FOUNDATION TO PROVIDE INVESTMENT MANAGEMENT OF THE TRANSFERRED ASSETS.

FORM 990 RENTAL INCOME STATEMENT 2

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
OFFICE SPACE: LOS ANGELES	1	9,000.
OFFICE SPACE: SACRAMENTO	2	13,049.
TOTAL TO FORM 990, PART I, LINE 6A		22,049.

FORM 990 RENTAL EXPENSES STATEMENT 3

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
RENTAL EXPENSES		13,761.	
- SUBTOTAL -	1		13,761.
TOTAL TO FORM 990, PART I, LINE 6B			13,761.

FORM 990 GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES STATEMENT 4

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
SCHWAB	264,429.	206,700.	0.	57,729.
TO FORM 990, PART I, LINE 8	264,429.	206,700.	0.	57,729.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 5

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
GARDEN PARTY	31,660.	0.	31,660.	83,858.	<52,198.>
FAIR SHAKE	17,545.	0.	17,545.	10,262.	7,283.
TO FM 990, PART I, LINE 9	49,205.	0.	49,205.	94,120.	<44,915.>

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 6

DESCRIPTION	AMOUNT
UNREALIZED LOSS ON INVESTMENTS	<64,225.>
TRANSFER TO WCLP ENDOWMENT FOUNDATION	<3,000,000.>
WRITE-OFF OF LIBRARY BOOKS	<137,278.>
PRIOR YEAR ADJUSTMENTS	10,193.
TOTAL TO FORM 990, PART I, LINE 20	<3,191,310.>

FORM 990 OTHER EXPENSES STATEMENT 7

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
CONTRACT EXPENSES	39,593.	39,593.		
LIBRARY EXPENSE	30,071.	30,071.		
LITIGATION AND ADVOCACY	26,308.	26,308.		
OFFICE EXPENSES	24,391.	11,817.	11,474.	1,100.
DUES AND SUBSCRIPTIONS	17,180.	17,180.		
INSURANCE	12,670.	6,271.	6,399.	
STAFF DEVELOPMENT	13,956.		13,956.	
COMPUTER SUPPORT	48,074.	36,187.	6,578.	5,309.
INVESTMENT FEES AND OTHER	8,804.		8,804.	
TOTAL TO FM 990, LN 43	221,047.	167,427.	47,211.	6,409.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 8

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
LAW LIBRARY	240,330.	0.	240,330.
EQUIPMENT	239,904.	0.	239,904.
LESS: ACCUMULATED DEPRECIATION	0.	129,545.	<129,545.>
TOTAL TO FORM 990, PART IV, LN 57	480,234.	129,545.	350,689.

FORM 990 OTHER LIABILITIES STATEMENT 9

DESCRIPTION	AMOUNT
ACCRUED VACATION	179,862.
UNEARNED REVENUE	66,414.
ACCRUED EXPENSES	29,787.
CAPITAL LEASE OBLIGATIONS	45,166.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	321,229.

FORM 990 OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 10

DESCRIPTION	AMOUNT
SPECIAL EVENTS COST	94,120.
LOSS ON DISPOSAL OF LIBRARY BOOKS	<137,278.>
RENTAL EXPENSE ALLOCATED TO SUBLEASE	13,761.
PRIOR YEAR ADJUSTMENT	10,193.
TOTAL TO FORM 990, PART IV-A	<19,204.>

FORM 990 OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 11

DESCRIPTION	AMOUNT
SPECIAL EVENTS COST	94,120.
RENTAL EXPENSE ALLOCATED TO SUBLEASE	13,761.
TOTAL TO FORM 990, PART IV-B	107,881.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 12

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	COURT-AWARDED FEES PAID BY OPPOSING PARTIES FOR ATTORNEY ASSISTANCE IN DEFENDING THE RIGHTS OF POOR PEOPLE.
93B	CONTRACTS WITH SOME OF THE LARGER LEGAL SERVICES PROGRAMS AROUND THE STATE TO PROVIDE THEM WITH SPECIALIZED SUPPORT SERVICES (E.G., ON-SITE CASE REVIEW, ON-SITE TRAININGS DESIGNED TO MEET THE THE PARTICULAR NEEDS OF THEIR STAFF, ETC.)
93C	NOMINAL FEES FOR PRINTING, MAILING, WEBSITE UPLOADING AND UPDATING OF PUBLICATIONS WHICH PROVIDE COMPREHENSIVE LEGAL INFORMATION ON HEALTH, HOUSING, WELFARE AND ACCESS TO COURTS.

93D AMOUNTS AWARDED BY THE COURT OR ATTORNEYS TO THE ORGANIZATION DUE TO THE FUNDS AVAILABLE IN CLASS ACTION LAWSUIT THAT WERE NOT CLAIMED BY ANY PARTY.

SCHEDULE A OTHER INCOME STATEMENT 13

DESCRIPTION	2005 AMOUNT	2004 AMOUNT	2003 AMOUNT	2002 AMOUNT
MISCELLANEOUS	0.	50,851.	18,235.	29,253.
TOTAL TO SCHEDULE A, LINE 22	0.	50,851.	18,235.	29,253.

WESTERN CENTER ON LAW AND POVERTY
EIN: 95-2897721
2006 Form 990, Part V-A

List of Board of Directors

Name	Title	Average Hours	Compensation	Contribution to EE Plans	Expense Accounts
Douglas Adler	President	1	0	0	0
Jeffrey Webb	Vice President	1	0	0	0
Amy L. Applebaum	Board Member	1	0	0	0
Steven D. Atlee	Board Member	1	0	0	0
Juanita Brooks	Board Member	1	0	0	0
Bernice Conn	Board Member	1	0	0	0
Jeffrey S. Davidson	Board Member	1	0	0	0
Richard Drooyan	Board Member	1	0	0	0
David Elson	Board Member	1	0	0	0
Cherly Fong	Board Member	1	0	0	0
Marlo Goldstein	Board Member	1	0	0	0
Joni Halpern	Board Member	1	0	0	0
Michael Hostettler	Board Member	1	0	0	0
Bill Krenn	Board Member	1	0	0	0
Peter Magnani	Board Member	1	0	0	0
Dale Nelson	Board Member	1	0	0	0
Yolanda Orozco	Board Member	1	0	0	0
Judy Patrick	Board Member	1	0	0	0
Jeffrey Paule	Board Member	1	0	0	0
Ronald Redcay	Board Member	1	0	0	0
Jeffrey L. Richardson	Board Member	1	0	0	0
Richard A. Schirtzer	Board Member	1	0	0	0
Rene Siemens	Board Member	1	0	0	0
Howard J. Steinberg	Board Member	1	0	0	0
David Stern	Board Member	1	0	0	0
Lois D. Thompson	Board Member	1	0	0	0
Diana Torres	Board Member	1	0	0	0
Tina M. Tran	Board Member	1	0	0	0
Michael Turrill	Board Member	1	0	0	0
Dale Walls	Board Member	1	0	0	0
David M. Walsh	Board Member	1	0	0	0
Bob Zelken	Board Member	1	0	0	0

The Western Center on Law and Poverty, Inc.
EIN: 95-2897721
2006 Form 990, Part V-A

The Western Center on Law and Poverty, Inc. had two different executive directors during the year. Neither of the executive directors served in that role for the entire year. Pegine Grayson served from January 1, 2006 through July 1, 2006. In order to provide for overlap, Sydnee Whalley served from June 1, 2006 to present.