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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

2007

Open to Public Inspection

A For the 2007 calendar year, or tax year beginning 07-01-2007 and ending 06-30-2008

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
BROOKLYN LAW SCHOOL

Number and street (or P O box if mail is not delivered to street address) Room/suite
250 JORALEMON STREET

City or town, state or country, and ZIP + 4
BROOKLYN, NY 112013700

D Employer identification number
23-7227990

E Telephone number
(718) 625-2200

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).**

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 ▶
H(c) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☑ No

G Web site: ▶ www brooklaw edu

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

I Group Exemption Number ▶

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

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 95,342,655

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances *(See the instructions.)*

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	3,165,745		
	c	Indirect public support (not included on line 1a)		1c			
	d	Government contributions (grants) (not included on line 1a)		1d	273,188		
	e	**Total** (add lines 1a through 1d) (cash $ 3,352,036 noncash $ 86,897)				1e	3,438,933
	2	Program service revenue including government fees and contracts (from Part VII, line 93)				2	58,058,171
	3	Membership dues and assessments				3	
	4	Interest on savings and temporary cash investments				4	1,567,214
	5	Dividends and interest from securities				5	1,381,039
	6a	Gross rents		6a	8,919,461		
	b	Less rental expenses		6b	7,314,248		
	c	Net rental income or (loss) subtract line 6b from line 6a				6c	1,605,213
	7	Other investment income (describe ▶)				7	
	8a	Gross amount from sales of assets other than inventory	**(A)** Securities: 21,459,021	8a	**(B)** Other:		
	b	Less cost or other basis and sales expenses	18,998,787	8b			
	c	Gain or (loss) (attach schedule)	2,460,234	8c			
	d	Net gain or (loss) Combine line 8c, columns (A) and (B)				8d	2,460,234
	9	Special events and activities (attach schedule) If any amount is from **gaming**, check here ▶ ☐					
	a	Gross revenue (not including $ ____ of contributions reported on line 1b)		9a			
	b	Less direct expenses other than fundraising expenses		9b			
	c	Net income or (loss) from special events Subtract line 9b from line 9a				9c	
	10a	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	518,816
	12	**Total revenue** Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11				12	69,029,620
Expenses	13	Program services (from line 44, column (B))				13	48,658,795
	14	Management and general (from line 44, column (C))				14	10,277,490
	15	Fundraising (from line 44, column (D))				15	1,040,932
	16	Payments to affiliates (attach schedule)				16	
	17	**Total expenses** Add lines 16 and 44, column (A)				17	59,977,217
Net Assets	18	Excess or (deficit) for the year Subtract line 17 from line 12				18	9,052,403
	19	Net assets or fund balances at beginning of year (from line 73, column (A))				19	137,925,832
	20	Other changes in net assets or fund balances (attach explanation)				20	-3,914,394
	21	Net assets or fund balances at end of year Combine lines 18, 19, and 20				21	143,063,841

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 *(See the instructions.)*

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 $____ noncash $____) If this amount includes foreign grants, check here ▶ ☐	**22a**				
22b Other grants and allocations (attach schedule) (cash $ 12,869,477 noncash $____) If this amount includes foreign grants, check here ▶ ☐	**22b**	12,869,477	12,869,477		
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 (attach schedule)	**25a**	1,058,148	520,846	350,104	187,198
b Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	**25b**				
c Compensation and other distributions not icluded above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	**25c**				
26 Salaries and wages of employees not included on lines 25a, b and c	**26**	21,397,860	18,592,418	2,524,491	280,951
27 Pension plan contributions not included on lines 25a, b and c	**27**	2,430,789	1,972,070	416,532	42,187
28 Employee benefits not included on lines 25a - 27	**28**	3,649,036	2,999,714	589,605	59,717
29 Payroll taxes	**29**	1,524,863	1,237,103	261,295	26,465
30 Professional fundraising fees	**30**				
31 Accounting fees	**31**	94,278		94,278	
32 Legal fees	**32**	85,740		85,740	
33 Supplies	**33**	314,160	111,898	196,941	5,321
34 Telephone	**34**	255,372	708	254,053	611
35 Postage and shipping	**35**	268,528	170,378	60,591	37,559
36 Occupancy	**36**	2,641,336		2,641,336	
37 Equipment rental and maintenance	**37**	885,561	487,340	368,042	30,179
38 Printing and publications	**38**	1,513,157	1,293,607	98,202	121,348
39 Travel	**39**	264,381	246,785	10,485	7,111
40 Conferences, conventions, and meetings	**40**	894,212	782,663	69,827	41,722
41 Interest	**41**	3,842,961	3,117,748	658,517	66,696
42 Depreciation, depletion, etc (attach schedule)	**42**	1,863,815	1,512,091	319,377	32,347
43 Other expenses not covered above (itemize)					
a See Additional Data Table	**43a**				
b	**43b**				
c	**43c**				
d	**43d**				
e	**43e**				
f	**43f**				
g	**43g**				
44 **Total functional expenses.** Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13—15)	**44**	59,977,217	48,658,795	10,277,490	1,040,932

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 $____, **(ii)** the amount allocated to Program services $____, **(iii)** the amount allocated to Management and general $, and **(iv)** the amount allocated to Fundraising $

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? ► LEGAL EDUCATION 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 EDUCATION OF STUDENTS IN PREPARATION FOR THE LEGAL PROFESSION IN THE FALL OF ACADEMIC YEAR 2007/2008 ENROLLMENT WAS APPROXIMATELY 1,495 STUDENTS (Grants and allocations $ 12,869,477) If this amount includes foreign grants, check here ► ☐	48,658,795
b (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	
c (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	
d (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	
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) . . . . ►	48,658,795

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			1,500	45	1,500
46	Savings and temporary cash investments			22,076,918	46	20,250,701
47a	Accounts receivable	47a	526,118			
b	Less allowance for doubtful accounts	47b	3,118	580,104	47c	523,000
48a	Pledges receivable	48a	4,307,633			
b	Less allowance for doubtful accounts	48b	188,492	3,825,782	48c	4,119,141
49	Grants receivable				49	
50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				50a	
b	Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)				50b	
51a	Other notes and loans receivable (attach schedule)	51a				
b	Less allowance for doubtful accounts	51b			51c	
52	Inventories for sale or use				52	
53	Prepaid expenses and deferred charges			379,279	53	451,176
54a	Investments—publicly-traded securities ▶ ☐ Cost ☑ FMV			50,788,908	54a	59,543,328
b	Investments—other securities (attach schedule) ▶ ☐ Cost ☐ FMV				54b	
55a	Investments—land, buildings, and equipment basis	55a				
b	Less accumulated depreciation (attach schedule)	55b			55c	
56	Investments—other (attach schedule)				56	
57a	Land, buildings, and equipment basis	57a	177,725,502			
b	Less accumulated depreciation (attach schedule)	57b	33,301,158	148,041,689	57c	144,424,344
58	Other assets, including program-related investments (describe ▶)			15,057,031	58	15,396,840
59	**Total assets** (must equal line 74) Add lines 45 through 58			240,751,211	59	244,710,030
Liabilities						
60	Accounts payable and accrued expenses			5,328,182	60	5,602,275
61	Grants payable				61	
62	Deferred revenue			1,066,908	62	1,181,173
63	Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a	Tax-exempt bond liabilities (attach schedule)			86,519,985	64a	85,012,813
b	Mortgages and other notes payable (attach schedule)				64b	
65	Other liabilities (describe ▶)			9,910,304	65	9,849,928
66	**Total liabilities** Add lines 60 through 65			102,825,379	66	101,646,189
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			124,284,239	67	129,011,796
68	Temporarily restricted			5,832,401	68	5,177,066
69	Permanently restricted			7,809,192	69	8,874,979
	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)			137,925,832	73	143,063,841
74	**Total liabilities and net assets / fund balances** Add lines 66 and 73			240,751,211	74	244,710,030

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**	60,351,079
b	Amounts included on line **a** but not on Part I, line 12				
1	Net unrealized gains on investments	**b1**	-4,645,979		
2	Donated services and use of facilities	**b2**	5,350		
3	Recoveries of prior year grants	**b3**			
4	Other (specify)	**b4**	8,045,833		
	Add lines **b1** through **b4**			**b**	3,405,204
c	Subtract line **b** from line **a**			**c**	56,945,875
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**	12,083,745		
	Add lines **d1** and **d2**			**d**	3,405,204
e	**Total revenue** (Part I, line 12) Add lines **c** and **d**			**e**	69,029,620

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

a	Total expenses and losses per audited financial statements			**a**	55,213,070
b	Amounts included on line **a** but not on Part I, line 17				
1	Donated services and use of facilities	**b1**	5,350		
2	Prior year adjustments reported on Part I, line 20	**b2**			
3	Losses reported on Part I, line 20	**b3**			
4	Other (specify)	**b4**	7,314,248		
	Add lines **b1** through **b4**			**b**	7,319,598
c	Subtract line **b** from line **a**			**c**	47,893,472
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**	12,083,745		
	Add lines **d1** and **d2**			**d**	12,083,745
e	**Total expenses** (Part I, line 17) Add lines **c** and **d**			**e**	59,977,217

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
See Additional Data Table				

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

			Yes	No
75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings . . . ▶ 21			
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	Yes	
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		No
	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	Yes	

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 and deferred compensation plans	(E) Expense account and other allowances

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		No
77	Were any changes made in the organizing or governing documents but not reported to the IRS? . . .	77		No
	If "Yes," attach a conformed copy of the changes			
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? . . .	78a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? . . .	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . .	79		No
80a	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		No
b	If "Yes," enter the name of the organization ▶ ____ and check whether it is ☐ exempt **or** ☐ nonexempt			
81a	Enter direct or indirect political expenditures (See line 81 instructions) . . . 81a			
b	Did the organization file **Form 1120-POL** for this year? . . .	81b		No

Part VI Other Information *(continued)*

			Yes	No
82a	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**	Yes	
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** 5,350			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	**83a**	Yes	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	**83b**		
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	**84a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**84b**		
85	*501(c)(4), (5), or (6) organizations.* **a** Were substantially all dues nondeductible by members?	**85a**		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	**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 the prior year

c	Dues assessments, and similar amounts from members	**85c**	
d	Section 162(e) lobbying and political expenditures	**85d**	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	**85e**	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	**85f**	

			Yes	No
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	**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?	**85h**		

86	*501(c)(7) orgs.* Enter **a** Initiation fees and capital contributions included on line 12	**86a**	
b	Gross receipts, included on line 12, for public use of club facilities	**86b**	
87	*501(c)(12) orgs.* Enter **a** Gross income from members or shareholders	**87a**	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**87b**	

			Yes	No
88a	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**		No
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**		No
89a	*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) orgs.* 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**		No
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 ▶			
e	*All organizations.* At any time during the tax year was the organization a party to a prohibited tax shelter transaction?	**89e**		No
f	*All organizations.* Did the organization acquire direct or indirect interest in any applicable insurance contract?	**89f**		No
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**		

90a List the states with which a copy of this return is filed ▶

b Number of employees employed in the pay period that includes March 12, 2007 (See instructions) **90b** 485

91a The books are in care of ▶ BROOKLYN LAW SCHOOL - FINANCE DEPT Telephone no ▶ (718) 625-2200

Located at ▶ ONE BOERUM PLACE BROOKLYN, NY ZIP + 4 ▶ 11201

			Yes	No
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)?	**91b**		No

If "Yes," enter the name of the foreign country ▶

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts

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 ▶	91c		No
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		

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

Note: *Enter gross amounts unless otherwise indicated.*

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a TUITION & FEES - (GROSS)					57,807,124
b STUDENT LOAN INTEREST					67,490
c ALUMNI ASSOCIATION DONATION					183,557
d					
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	1,567,214	
96 Dividends and interest from securities			14	1,381,039	
97 Net rental income or (loss) from real estate					
a debt-financed property			16	655,428	
b non debt-financed property			16	949,785	
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	2,460,234	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a See Additional Data Table					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				7,013,700	58,576,987

105 **Total** (add line 104, columns (B), (D), and (E)) ▶ 65,590,687

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)
93	THE ACTIVITIES LISTED IN LINES 93 - 103 RELATE TO BROOKLYN LAW
TO	SCHOOL'S PROGRAMS WHICH ENABLE STUDENTS TO MEET THEIR EDUCATIONAL
103	GOALS

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
	%			
	%			
	%			
	%			

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)*

		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 and 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 and 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 interests, rents, royalties and annuities described in question 107 above?		

Please Sign Here

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

****** — 2009-05-12
Signature of officer — Date

SHOSHANNA M CAMPBELL CONTROLLER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature MARTIN GREIF	Date	Check if self-empolyed ☐	Preparer's SSN or PTIN (See Gen Inst W)
Firm's name (or yours if self-employed), address, and ZIP + 4: RSM MCGLADREY INC, 1185 AVENUE OF THE AMERICAS, NEW YORK, NY 100362602			EIN Phone no (212) 372-1000

SCHEDULE A (Form 990 or 990EZ)

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

2007

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number
23-7227990

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 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
AARON TWERSKI C/O 250 JORALEMON STREET BROOKLYN, NY 112013700	PROFESSOR 40 00	308,233	53,120	0
MICHAEL GERBER C/O 250 JORALEMON STREET BROOKLYN, NY 112013700	ASSOC DEAN 40 00	305,521	62,906	0
LAWRENCE SOLAN C/O 250 JORALEMON STREET BROOKLYN, NY 112013700	ASSOC DEAN 40 00	293,231	65,682	0
MARGARET BERGER C/O 250 JORALEMON STREET BROOKLYN, NY 112013700	PROFESSOR 40 00	277,412	38,617	0
JOEL GORA C/O 250 JORALEMON STREET BROOKLYN, NY 112013700	PROFESSOR 40 00	274,168	48,230	0
Total number of other employees paid over $50,000 ▶	139			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individual 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
KREISLER BORG FLORMAN GENERAL CONST 97 MONTGOMERY STREET SCARSDALE, NY 10583	GENERAL CONTRACTOR	745,420
HAGEDORN COMPANY 20 EXCHANGE PL NEW YORK, NY 10005	INSURANCE BROKER	569,266
VANGUARD CONSTRUCTION DEVELOPMENT 307 W 38TH STREET NEW YORK, NY 10018	GENERAL CONTRACTOR	172,662
LAURENCE TAMACCIO 120 RIVERSIDE BLVD NO 1 NEW YORK, NY 10069	INTERIOR DESIGN - ARCHITECTURE	157,619
SPIEGEL CONSULTANTS LLC 3 SHERMAN COURT PLAINSBORO, NJ 08536	CONSTRUCTION MANAGEMENT	133,592
Total number of others receiving over $50,000 for professional services ▶	9	

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 individual or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than $50,000	**(b)** Type of service	**(c)** Compensation
FINLAY PRINTING PO BOX 33331 HARTFORD, CT 061503331	FINLAY PRINTING	1,345,974
PARIS MAINTENANCE COMPANY INCORPORA 588 MEACHAM AVENUE ELMONT, NY 11003	JANITORIAL SERVICES	618,442
JAJ CONTRACTING CORP 97 MOSELY AVENUE STATEN ISLAND, NY 10312	MAINTENANCE & REPAIR	302,420
DIGITAL LINK PRINTING FULFILLMENT 200 CIRCULAR DRIVE PISCATAWAY, NJ 08854	DOCUMENT DUPLICATION	257,315
CULIN ART 175 SUNNYSIDE BLVD PLAINVIEW, NY 11803	CATERER	254,585
Total number of other contractors receiving over $50,000 for other services ▶	6	

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, include 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 ▶$ ____________ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)	1		No
	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 property?	2a		No
b	Lending of money or other extension of credit?	2b		No
c	Furnishing of goods, services, or facilities?	2c	Yes	
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	Yes	
e	Transfer of any part of its income or assets?	2e		No
3a	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	Yes	
b	Did the organization have a section 403(b) annuity plan for its employees?	3b	Yes	
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement	3c		No
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		No
4a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g	4a	Yes	
b	Did the organization make any taxable distributions under section 4966?	4b		
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c		

d Enter the total number of donor advised funds owned at the end of the tax year ▶ ____________

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ ____________

f Enter the total number of separate funds or accounts owned at the end of the tax 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 held 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 331/3%** 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 331/3%** 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	(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)

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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)					
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					
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					
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					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 **Organizations described on lines 10 or 11: a** Enter 2% of amount in column (e), line 24 ▶ **26a**

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** 0

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ **26c**

d Add Amounts from column (e) for lines 18 ______ 19 ______ 22 ______ 26b ______ ▶ **26d**

e Public support (line 26c minus line 26d total) ▶ **26e**

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **26f**

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

(2006) ______ (2005) ______ (2004) ______ (2003) ______

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

(2006) ______ (2005) ______ (2004) ______ (2003) ______

c Add Amounts from column (e) for lines 15 ______ 16 ______ 17 ______ 20 ______ 21 ______ ▶ **27c**

d Add Line 27a total ______ and line 27b total ______ ▶ **27d**

e Public support (line 27c total minus line 27d total) ▶ **27e**

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ **27f**

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g**

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h**

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

Part V **Private School Questionnaire** (See page 7 of the instructions.)
(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	Yes	
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	Yes	
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	Yes	

If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)

IT HAS ALWAYS BEEN THE POLICY OF BROOKLYN LAW SCHOOL NOT TO DISCRIMINATE ONTHE BASIS OF SEX, GENDER, AGE, DISABILITY, RACE, COLOR, RELIGION, NATIONAL OR ETHNIC ORIGIN, SEXUAL ORIENTATION, MARITAL STATUS, OR PARENTAL STATUS IN ITS ADMISSION OR EMPLOYMENT POLICIES OR IN ACCESS TO ANY OF ITS EDUCATIONAL,FINANCIAL AID OR OTHER SCHOOL-ADMINISTERED PROGRAMS THIS POLICY IS ENFORCED BY LAW UNDER TITLE IX OF THE EDUCATION AMENDMENT OF 1972, TITLE VI OF THE CIVIL RIGHTS ACTS OF 1964, SECTION 504 OF THE REHABILITATION ACT OF 1973, AMERICANS WITH DISABILITIES ACT OF 1991, AND OTHER PERTINENT STATUTES THE LAWSCHOOL DOES NOT PERMIT EMPLOYERS WHO ENGAGE IN DISCRIMINATORY HIRING PRACTICES TO USE THE SERVICES OF ITS CAREER CENTER INQUIRIES REGARDING COMPLIANCEWITH THESE STATUTES MAY BE ADDRESSED TO THE HUMAN RESOURCE OFFICE, 250 JORALEMON STREET, BROOKLYN, NY 11201, TELEPHONE (718) 780-0305 OR TO THE DIRECTOR OF THE OFFICE FOR CIVIL RIGHTS, DEPARTMENT OF EDUCATION, WASHINGTON, D C BROOKLYN LAW SCHOOL IS AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER PUBLISHED ON THE BROOKLYN LAW SCHOOL WEB SITE

			Yes	No
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?	32b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	Yes	

If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)

			Yes	No
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		No
b	Admissions policies?	33b		No
c	Employment of faculty or administrative staff?	33c		No
d	Scholarships or other financial assistance?	33d		No
e	Educational policies?	33e		No
f	Use of facilities?	33f		No
g	Athletic programs?	33g		No
h	Other extracurricular activities?	33h		No

If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)

			Yes	No
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	Yes	
b	Has the organization's right to such aid ever been revoked or suspended?	34b		No

If you answered "Yes" to either 34a or b, please explain using an attached statement

			Yes	No
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	Yes	

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 9 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
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	**36**		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	**37**		
38 Total lobbying expenditures (add lines 36 and 37)	**38**		
39 Other exempt purpose expenditures	**39**		
40 Total exempt purpose expenditures (add lines 38 and 39)	**40**		
41 Lobbying nontaxable amount Enter the amount from the following table—	**41**		
42 Grassroots nontaxable amount (enter 25% of line 41)	**42**		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	**43**		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	**44**		

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
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

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 11 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	**(a)** 2007	**(b)** 2006	**(c)** 2005	**(d)** 2004	**(e)** Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

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.**)			

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

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

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

52a 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

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

Additional Data

Software ID:
Software Version:
EIN: 23-7227990
Name: BROOKLYN LAW SCHOOL

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

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
a OTHER LIBRARY EXPENSES	**43a**	1,234,484	1,229,728	4,756	
b COMMENCEMENTYEAR BOOK	**43b**	95,498	22,274	73,224	
c CONSULTANTS & PROFESSIONAL FEES	**43c**	808,444	301,185	465,556	41,703
d OUTSIDE SERVICE ORGANIZATIONS	**43d**	407,719	306,406	100,511	802
e MEMBERSHIPS	**43e**	104,865	25,380	78,472	1,013
f SUBSCRIPTIONS & PUBLICATIONS	**43f**	168,794	157,571	5,453	5,770
g PUBLICITY & PHOTOS	**43g**	212,277	136,273	44,622	31,382
h INVESTMENT MANAGEMENT FEES	**43h**	357,062		357,062	
i STUDENT BAR ASSOCIATION	**43i**	133,155	133,155		
j CLINICS	**43j**	27,129	23,465	3,664	
k MOOT COURT	**43k**	80,590	80,590		
l PROCTOR FEES	**43l**	151,078	151,078		
m BAD DEBT EXPENSES	**43m**	14,966		14,966	
n OTHER INSTITUTIONAL EXPENSES	**43n**	327,482	176,844	129,788	20,850

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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
STUART SUBOTNICK ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	CHAIRMAN OF THE BOARD 0 75	0	0	0
HON EDWARD R KORMAN CHIEF JUDGE C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	VICE CHAIRMAN OF THE BOARD 0 25	0	0	0
JOAN G WEXLER ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	DEAN 50 00	529,293	40,146	50,580
LAURIE NEWITZ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	CHIEF FINANCIAL OFFICER 50 00	250,624	48,236	0
GEORGE W JOHNSON C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	SECRETARY 40 00	178,230	63,734	0
BURNSIDE E ANDERSON III ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 25	0	0	0
HERMAN BADILLO ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 25	0	0	0
JAMES L BARIBEAU ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	GRADUATE - TRUSTEE 0 25	0	0	0
DAVID M BARSE ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 75	0	0	0
ALLIE CHEATHAM ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	GRADUATE - TRUSTEE 0 25	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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
FREDERICK COHEN ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 75	0	0	0
FRANK A DELLOMO C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 75	0	0	0
HERBERT DICKER ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 25	0	0	0
JEFFREY J FEIL ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 25	0	0	0
MARTIN A FISCHER ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 75	0	0	0
JEFFREY D FORCHELLI ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 25	0	0	0
ROBERT M KAUFMAN ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 25	0	0	0
EILEEN T NUGENT ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 25	0	0	0
FLORENCE SUBIN ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 25	0	0	0
HON DAVID G TRAGER C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEEADJUNT PROFESSOR 2 25	100,000	0	10,510

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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
HON RALPH K WINTER SENIOR JUDGE C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 25	0	0	0
STEVEN L ZELKOWITZ ESQ C/O BROOKLYN LAW SCHOOL 250 JORALEMON STREET BROOKLYN, NY 11201	TRUSTEE 0 75	0	0	0

Form 990, Part VII, Line 103 - Other revenue:

Note: *Enter gross amounts unless otherwise indicated.*		Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
		(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
a	JOURNAL PUBLICATION COURSE MATERIALS					105,796
b	RECOVERY OF BAD DEBT ON INSTITUTIONAL LOANS					46,221
c	WORKER'S COMP INSURANCE REFUND					223,250
d	ABANDONED CAFE PLAN FUNDS					31,910
e	SETTLEMENTSOTHER REFUNDS					14,720
f	MISCELLANEOUS INCOME					96,919

TY 2007 Cash Grants Paid Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Class of Activity	Recipient's name	Address	Amount	Relationship
SCHOLARSHIPS	BROOKLYN LAW SCHOOL	250 JORALEMON STREET BROOKLYN, NY 112013700	12,342,983	
FELLOWSHIPS	BROOKLYN LAW SCHOOL	250 JORALEMON STREET BROOKLYN, NY 112013700	257,125	
LOAN FORGIVENESS	BROOKLYN LAW SCHOOL	250 JORALEMON STREET BROOKLYN, NY 112013700	239,050	
PRIZES AND AWARDS	BROOKLYN LAW SCHOOL	250 JORALEMON STREET BROOKLYN, NY 112013700	30,319	

TY 2007 Depreciation and Depletion Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Asset	Amount
BUILDINGS AND IMPROVEMENTS	1,064,330
FURNITURE AND EQUIPMENT	554,341
DEFERRED COSTS	245,144

TY 2007 Gain/Loss from Sale of Public Securities Schedule

Name:	BROOKLYN LAW SCHOOL
EIN:	23-7227990
Gross Sales Price:	21,459,021
Basis:	18,998,787
Sales Expenses:	0
Total (net):	2,460,234

TY 2007 Land etc. Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
BUILDINGS AND IMPROVEMENTS	157,784,839	29,877,009	127,907,830
FURNITURE AND EQUIPMENT	3,530,945	2,239,286	1,291,659
DEFERRED COSTS	5,841,639	1,184,863	4,656,776
LAND	10,568,079		10,568,079

TY 2007 Other Assets Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Description	Beginning of Year Amount	End of Year Amount
ACCRUED INTEREST RECEIVABLE	28,264	23,304
STUDENT LOANS RECEIVABLE	4,663,584	4,978,498
ASSETS HELD BY TRUSTEE UNDER BOND INDENTURE AGREEMENT	9,486,045	9,655,954
ASSETS HELD UNDER ANNUITY AGREEMENT	0	739,084
OTHER ASSETS	879,138	0

TY 2007 Other Changes in Net Assets Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Description	Amount
UNREALIZED LOSS ON INVESTMENTS	-4,645,979
OTHER POST-RETIREMENT RELATED CHANGES OTHER THAN NET PERIODIC COSTS	669,999
CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT	61,586

TY 2007 Other Expenses Included Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Description	Amount
RENTAL PROPERTY EXPENSE	7,314,248

TY 2007 Other Expenses Not Included Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Description	Amount
SCHOLARSHIP EXPENSE - NET IN REVENUE	12,083,745

TY 2007 Other Liabilities Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Description	Beginning of Year Amount	End of Year Amount
INTEREST PAYABLE	1,724,500	1,762,304
ACCRUED POSTRETIREMENT BENEFITS PAYABLE	5,384,925	5,224,965
REFUNDABLE LOAN PROGRAM LIABILITY	2,800,879	2,862,659

TY 2007 Other Revenues Included Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Description	Amount
RENTAL PROPERTY EXPENSE	7,314,248
OTHER POST-RETIREMENT RELATED CHANGES OTHER THAN NET PERIODIC COSTS	669,999
CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT	61,586

TY 2007 Other Revenues Not Included Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Description	Amount
SCHOLARSHIP EXPENSE - NET IN REVENUE	12,083,745

TY 2007 Relationship Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Person Name / Business Name	Title or Role	Person Name 2 / Business Name 2	Title or Role 2	Relationship
STUART SUBOTNICK ESQ	CHAIRMAN OF THE BOARD	SPOT-ON-NETWORK	WIRELESS NETWORK SERVICES	BROOKLYN LAW SCHOOL PURCHASED WIRELESS NETWORK SERVICES FROM SPOT-ON-NETWORK IN WHICH DIRECTOR SUBOTNICK OWNS A SIGNIFICANT SHARE OF THE EQUITY

TY 2007 Tax-Exempt Bond Liabilities Schedule

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Item No.	1
Name of Issue	
Purpose	TO FINANCE THE CONSTRUCTION OF A RESIDENCE HALL & REDEEM REMAINING 1991
Amount Outstanding	85012813
Unexpeded Bond Proceeds	
Third Party Use	Yes
Space Percentage	
Maturity Date	
Repayment Terms	
Interest Rate	
Security	

TY 2007 Explanation of Receipt or Revocation of Government Financial Aid

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Statement: FINANCIAL AID FROM GOVERNMENT AGENCIES:1) FEDERAL PERKINS LOAN PROGRAM2) FEDERAL WORK STUDY PROGRAM3) FEDERAL FAMILY EDUCATION LOAN PROGRAM

TY 2007 Scholarship Award Statement

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Statement: INDIVIDUALS RECEVING DISBURSEMENTS FROM THE SCHOOL IN THE FORM OF SCHOLARSHIPS OR LOANS ARE DETERMINED AS QUALIFYING RECIPIENTS BASED UPON THEIR FINANCIAL AND EDUCATIONAL QUALIFICATIONS, ON A NONDISCRIMINATORY BASIS. THESE SCHOLARSHIPS AND LOANS HELP TO FURTHER THE INDIVIDUALS' PURSUIT OF EDUCATION, WHICH PROMOTES THE FURTHERANCE OF THE SCHOOL'S EXEMPT PURPOSE.

TY 2007 Self Dealing Statement

Name: BROOKLYN LAW SCHOOL

EIN: 23-7227990

Line Number	Explanation
2c	DURING THE COURSE OF THE ACADEMIC YEAR THE SCHOOL RETAINED THE SERVICES OF SPOT ON NETWORK.(SEE STATEMENT 12).
2d	SEE PART V-A FORM 990AS CONDITION OF EMPLOYMENT, THE DEAN IS REQUIRED TO HAVE A HOME ON THE LAW SCHOOL'S CAMPUS WHICH IS FURNISHED AND MAINTAINED AT THE LAW SCHOOL'S EXPENSE. THE LAW SCHOOL ALSO PROVIDES A CAR AND DRIVER TO BE USED BY THE DEAN IN CONNECTION WITH HER DUTIES. THE DEAN IS RESPONSIBLE FOR ANY PERSONAL USE OF THE CAR, THE DRIVER AND OTHER PERSONAL EXPENSES.