

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 private foundations) Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2019, and ending 06-30-2020

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

C Name of organization
PACIFIC LEGAL FOUNDATION
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
930 G STREET
City or town, state or province, country, and ZIP or foreign postal code
SACRAMENTO, CA 95814

D Employer identification number
94-2197343
E Telephone number
(916) 419-7111
G Gross receipts \$ 16,552,123

F Name and address of principal officer:
STEVEN D ANDERSON
930 G STREET
SACRAMENTO, CA 95814

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)
H(c) Group exemption number

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

J Website: PACIFICLEGAL.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 1973

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
PACIFIC LEGAL FOUNDATION LITIGATES NATIONWIDE TO SECURE ALL AMERICANS' INALIENABLE RIGHTS TO LIVE RESPONSIBLY AND PRODUCTIVELY IN THEIR PURSUIT OF HAPPINESS. PLF COMBINES STRATEGIC AND PRINCIPLED LITIGATION, COMMUNICATIONS, AND RESEARCH TO ACHIEVE LANDMARK COURT VICTORIES ENFORCING THE CONSTITUTION'S GUARANTEE OF INDIVIDUAL LIBERTY.

Table with 2 columns: Description, Amount. Rows include: 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 20. 4 Number of independent voting members of the governing body (Part VI, line 1b) 20. 5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 105. 6 Total number of volunteers (estimate if necessary) 0. 7a Total unrelated business revenue from Part VIII, column (C), line 12 0. 7b Net unrelated business taxable income from Form 990-T, line 39 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants (Part VIII, line 1h) 13,608,144 13,762,161. 9 Program service revenue (Part VIII, line 2g) 700,180 416,400. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 4,085,915 2,218,074. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 32,771 155,488. 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 18,427,010 16,552,123.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 10,595,852 12,100,145. 16a Professional fundraising fees (Part IX, column (A), line 11e) 88,875 68,125. 16b Total fundraising expenses (Part IX, column (D), line 25) 2,045,201. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 4,756,499 4,308,411. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 15,441,226 16,476,681. 19 Revenue less expenses. Subtract line 18 from line 12 2,985,784 75,442.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets (Part X, line 16) 65,165,262 64,175,752. 21 Total liabilities (Part X, line 26) 3,630,432 3,916,874. 22 Net assets or fund balances. Subtract line 21 from line 20 61,534,830 60,258,878.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature of officer: STEVEN D ANDERSON PRESIDENT & CEO
Date: 2020-11-23

Paid Preparer Use Only
Print/Type preparer's name: CAMPBELL TAYLOR WASHBURN
Preparer's signature
Date
Check if self-employed
PTIN: P00003225
Firm's EIN: 68-0251243
Firm's address: 3741 DOUGLAS BLVD SUITE 350 ROSEVILLE, CA 95661
Phone no. (916) 929-3680

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

PACIFIC LEGAL FOUNDATION LITIGATES NATIONWIDE TO SECURE ALL AMERICANS' INALIENABLE RIGHTS TO LIVE RESPONSIBLY AND PRODUCTIVELY IN THEIR PURSUIT OF HAPPINESS. PLF COMBINES STRATEGIC AND PRINCIPLED LITIGATION, COMMUNICATIONS, AND RESEARCH TO ACHIEVE LANDMARK COURT VICTORIES ENFORCING THE CONSTITUTION'S GUARANTEE OF INDIVIDUAL LIBERTY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 12,635,686 including grants of \$ ) (Revenue \$ 571,888 )

TO PROTECT THE CONSTITUTIONAL RIGHTS OF ALL AMERICANS THROUGH LITIGATION; EDUCATE THE PUBLIC ABOUT ISSUES VITAL TO OUR FREEDOM THROUGH COMMUNICATIONS AND OUTREACH; AND TRAIN CURRENT AND ASPIRING LAWYERS HOW TO DEFEND OUR LIBERTIES IN COURT. PLF ATTORNEYS DIRECTLY REPRESENTED CLIENTS IN THE FOLLOWING CASES FURTHERING THE FOUNDATION'S OVERARCHING MISSION TO PROTECT AND ENHANCE INDIVIDUAL LIBERTY. THE CASES FALL INTO FIVE MAIN CATEGORIES: PROPERTY RIGHTS; SEPARATION OF POWERS; ECONOMIC LIBERTY; FREEDOM OF SPEECH AND ASSOCIATION; AND EQUALITY UNDER THE LAW. IN ALL CASES, ACTIONS ATTRIBUTED TO PLF WERE DONE BY PLF ATTORNEYS PROPERLY ADMITTED TO EACH JURISDICTION. SEE SCHEDULE O FOR A LIST OF CASES LITIGATED DURING THE FISCAL PERIOD ENDING JUNE 30, 2020. PROPERTY RIGHTS: A SOCIETY CANNOT FLOURISH AND INDIVIDUALS CANNOT ADVANCE THEIR PRIVATE INTERESTS WITHOUT INDIVIDUAL RIGHTS TO CREATE AND PRODUCTIVELY USE PROPERTY. PLF LITIGATES TO ENFORCE CONSTITUTIONAL LIMITS ON GOVERNMENT TAKINGS OF PRIVATE PROPERTY; FIGHT LAWS AND PERMIT CONDITIONS THAT INTERFERE WITH THE RESPONSIBLE AND PRODUCTIVE USE OF PROPERTY; AND STOP UNREASONABLE SEARCHES AND SEIZURES OF PROPERTY. BALLINGER V. CITY OF OAKLAND, CALIFORNIA. REPRESENTING OAKLAND HOMEOWNERS, PLF FILED A LAWSUIT CHALLENGING AN ORDINANCE REQUIRING RENTAL OWNERS TO MAKE CASH PAYMENTS TO TENANTS WHO MUST RELOCATE WHEN THE OWNER WANTS TO OCCUPY THE PROPERTY. THIS IS AN UNCONSTITUTIONAL TAKING UNDER THE FIFTH AMENDMENT THAT AFFECTS ALL HOMEOWNERS WHO ARE CURRENTLY RENTING UNITS OR CONSIDERING DOING SO. THE COMPLAINT WAS FILED IN FEDERAL COURT, THEN DISMISSED. THE CASE IS ON APPEAL TO THE NINTH CIRCUIT. BRIEFING IS COMPLETE. BECAUSE LITIGATION IS ONGOING, IT WOULD BE PREMATURE TO SEEK FEES. BAY POINT PROPERTIES, INC. V. MISSISSIPPI TRANSPORTATION COMMISSION. REPRESENTING PROPERTY OWNERS ON A PETITION FOR WRIT OF CERTIORARI, ASKING THE SUPREME COURT TO ADDRESS WHETHER THE U.S. CONSTITUTION'S JUST-COMPENSATION CLAUSE PROHIBITS A LEGISLATURE FROM LIMITING HOW JUST COMPENSATION FOR A TAKING IS CALCULATED; AND WHETHER THE JUST-COMPENSATION CLAUSE ALLOWS A JURY TO VALUE THE FEE INTEREST TAKEN AS IF IT WERE STILL ENCUMBERED BY A DISCONTINUED HIGHWAY EASEMENT. PLF SUBMITTED THE PETITION AND REPLY BRIEF, BUT THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES. BENEDETTI V. COUNTY OF MARIN, CALIFORNIA. PLF REPRESENTS A FARMER IN A CHALLENGE TO MARIN COUNTY'S RECENTLY ADOPTED LAND USE PLAN AMENDMENT, WHICH REQUIRES CURRENT AGRICULTURAL USES OF LAND TO REMAIN SUCH IN PERPETUITY. WILLIE BENEDETTI WOULD LIKE TO MAKE PLANS TO RETIRE FROM THE ACTIVE FARMING OF HIS LAND, BUT THE "FORCED FARMING" AMENDMENT WILL NOT ALLOW HIM TO DO SO. TRIAL LEVEL LITIGATION IS STAYED PENDING ADOPTION OF AMENDMENTS TO THE COUNTY LAND USE PLAN. MR. BENEDETTI PASSED AWAY AND PLF NOW REPRESENTS HIS SONS, EXECUTORS OF HIS ESTATE, TO PURSUE THE LITIGATION. ON BEHALF OF THE ESTATE, PLF SUBMITTED COMMENTS TO THE COUNTY REGARDING PENDING LAND USE PLAN AMENDMENTS. THE COASTAL COMMISSION THEN ADOPTED FAVORABLE POLICY CHANGES AND BOTH THE COMMISSION AND THE COUNTY AGREED TO TOLL ANY STATUTES OF LIMITATIONS AND AGREED NOT TO ENFORCE THE CHALLENGED PROVISIONS. THE PARTIES ARE PURSUING A STIPULATED DISMISSAL OF THE CASE. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. BUILDING INDUSTRY ASS'N OF THE BAY AREA V. CITY OF OAKLAND, CALIFORNIA. REPRESENTING A TRADE ASSOCIATION OF DEVELOPERS, PLF IS CHALLENGING A CITY ORDINANCE THAT CONDITIONS BUILDING PERMITS ON INSTALLATION OF PUBLIC ART OR AN IN-LIEU FEE TIED TO THE COST OF THE OVERALL DEVELOPMENT. BECAUSE THE CITY'S GENERAL DESIRE FOR PUBLIC ART CANNOT CONSTITUTIONALLY BE BORNE ONLY BY THOSE WHO SEEK BUILDING PERMITS, WHEN SUCH DEVELOPMENT DOES NOT CREATE ANY NEED FOR PUBLIC ART, PLF FILED A LAWSUIT IN FEDERAL COURT ARGUING THAT THE FEE VIOLATES THE FIFTH AMENDMENT. THE TRIAL COURT ISSUED AN ADVERSE DECISION AND PLF APPEALED TO THE NINTH CIRCUIT. AFTER BRIEFING AND ORAL ARGUMENT, THE COURT ISSUED AN ADVERSE DECISION. THE CASE IS CONCLUDED. CALIFORNIA V. WHEELER. PLF REPRESENTS MIKE AND CHANTEL SACKETT (SEE SACKETT V. U.S. ENVIRONMENTAL PROTECTION AGENCY, BELOW) AS PROPOSED INTERVENORS IN A LAWSUIT BY STATES CHALLENGING THE TRUMP ADMINISTRATION'S NEW DEFINITION OF WATERS OF THE UNITED STATES. PLF WILL ARGUE THAT A NATIONWIDE INJUNCTION SHOULD NOT PREVENT IMPLEMENTATION OF THE RULE. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. CASCADIA WILDLANDS V. OREGON DEPT. OF FISH AND WILDLIFE. PLF INTERVENED ON BEHALF OF THE OREGON CATTLEMEN'S ASSOCIATION AND THE OREGON FARM BUREAU FEDERATION IN DEFENSE OF THE STATE'S DELISTING OF THE GRAY WOLF UNDER THE OREGON ENDANGERED SPECIES LAW. THE LEGISLATURE RATIFIED THE DELISTING, AND THE DEFENDANTS AND INTERVENORS FILED A SUGGESTION OF MOOTNESS, AFTER WHICH THE TRIAL COURT DISMISSED THE LAWSUIT. THE APPELLATE COURT GRANTED THE PLAINTIFFS' PERMISSION TO REINSTATE THEIR APPEAL. AFTER PLF COMPLETED BRIEFING AND ORAL ARGUMENT, THE APPELLATE COURT RULED THAT THE LEGISLATURE'S RATIFICATION DID MOOT THE CASE AND DID NOT VIOLATE SEPARATION OF POWERS. PLF DID NOT SEEK OR RECOVER FEES. CEDAR POINT NURSERY V. GOULD. REPRESENTING A CALIFORNIA NURSERY, PLF FILED A COMPLAINT CHALLENGING A STATE REGULATION ISSUED BY THE AGRICULTURAL LABOR RELATIONS BOARD THAT ALLOWS UNION ORGANIZERS TO ACCESS AN EMPLOYER'S PREMISES FOR THE PURPOSE OF SOLICITING EMPLOYEES TO JOIN THE UNION. PLF ARGUES THAT THIS IS AN UNCONSTITUTIONAL TAKING AND FURTHER VIOLATES THE FOURTH AMENDMENT'S PROHIBITION ON UNREASONABLE SEIZURES. AFTER A LOSS IN THE TRIAL COURT, PLF APPEALED TO THE NINTH CIRCUIT, FILED BRIEFS, AND CONDUCTED ORAL ARGUMENT. AFTER AN ADVERSE DECISION, PLF FILED A PETITION FOR REHEARING EN BANC, WHICH WAS DENIED WITH A DISSENT. A PETITION FOR WRIT OF CERTIORARI IS FORTHCOMING. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES. CENTER FOR ENVIRONMENTAL SCIENCE, ACCURACY AND RELIABILITY V. U.S. DEPT. OF INTERIOR. ON BEHALF OF A BROAD COALITION OF HOME BUILDERS, SOUND SCIENCE, AND PROPERTY RIGHTS ADVOCATES, PLF SUED THE DEPARTMENT OF INTERIOR IN FEDERAL COURT OVER THE AGENCY'S REFUSAL TO DELIST THE COASTAL CALIFORNIA GNATCATCHER FROM THE ENDANGERED SPECIES ACT. THE SERVICE'S DENIAL VIOLATES THE ENDANGERED SPECIES ACT BECAUSE IT FAILS TO ARTICULATE ANY DEFINITION OR STANDARD FOR DETERMINING WHY THE GNATCATCHER PURPORTEDLY CONSTITUTES ITS OWN SUBSPECIES. IT ALSO VIOLATES THE FEDERAL ADVISORY COMMITTEE ACT BECAUSE THE PUBLIC RECEIVED NO NOTICE OR OPPORTUNITY TO PARTICIPATE IN THE PRIVATELY CONVENED PEER REVIEW PANEL, THE FINAL REPORT OF WHICH HEAVILY INFLUENCED THE AGENCY'S DECISION TO REJECT THE DELISTING PETITION. THE TRIAL COURT DISMISSED THE CASE AND CESAR OPTED NOT TO APPEAL. THE CASE IS CLOSED. PLF DID NOT SEEK OR RECOVER FEES. CHERK FAMILY TRUST V. COUNTY OF MARIN. THE CHERK FAMILY WANTED TO SUPPLEMENT THEIR MODEST RETIREMENT INCOME BY SPLITTING AND SELLING A RESIDENTIAL LOT THEY OWNED IN MARIN COUNTY, CALIFORNIA. THE COUNTY CONDITIONED THEIR PERMIT ON PAYMENT OF A \$39,960 "AFFORDABLE HOUSING" FEE. PLF REPRESENTS THE FAMILY IN A CHALLENGE TO THE FEE ORDINANCE AS AN UNCONSTITUTIONAL CONDITION THAT TAKES THEIR PROPERTY IN VIOLATION OF THE FIFTH AMENDMENT. AFTER AN ADVERSE DECISION IN THE TRIAL COURT, PLF APPEALED TO THE CALIFORNIA COURT OF APPEAL ON BEHALF OF THE CHERKS AND COMPLETED BRIEFING AND ORAL ARGUMENT. THE COURT ISSUED AN ADVERSE DECISION AND A PETITION FOR REVIEW TO THE CALIFORNIA SUPREME COURT WAS DENIED. PLF FILED A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT, WHICH WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES. CHRISTENSEN V. CALIFORNIA JUDICIAL COUNCIL. LIKE MILLIONS OF AMERICANS, INDIVIDUAL LANDLORDS HAVE BEEN THROWN INTO FINANCIAL TURMOIL BY THE PANDEMIC AND RESULTING LOCKDOWNS. NONETHELESS, THE CALIFORNIA JUDICIAL COUNCIL ENACTED AN "EMERGENCY RULE" DECLARING THAT COURTS WOULD NOT CONSIDER EVICTION CASES FOR THE DURATION OF GOV. GAVIN NEWSOM'S STATE-OF-EMERGENCY DECLARATION PLUS 90 DAYS. AS A PRACTICAL MATTER, THIS BANS EVICTIONS, FORCING LANDLORDS TO TURN AWAY CONSCIENTIOUS INDIVIDUALS SEEKING HOUSING IN ORDER TO CONTINUE TO HOUSE TENANTS WHO HARASS NEIGHBORS, CONDUCT CRIMES ON THE PREMISES, DAMAGE THE PROPERTY, AND REFUSE TO PAY RENT. REPRESENTING TWO RETIREES WHO LEASE THEIR PROPERTIES AT MODEST RATES, PLF FILED A LAWSUIT CHALLENGING CALIFORNIA COURTS' REFUSAL TO HEAR EVICTION PROCEEDINGS. BECAUSE THIS CASE IS ONGOING, IT WOULD BE PREMATURE TO SEEK FEES.

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

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

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

4e Total program service expenses 12,635,686

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Main form area containing questions 2a through 16, with various sub-questions and input fields for amounts and yes/no answers.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Row 17: List the states with which a copy of this Form 990 is required to be filed. Answer: CA, AK, AZ, FL, HI, IL, KS, MD, MA, MI, MN, NJ, NY, OH, OR, PA, SC, UT, VA, WA, AR, MO, NC, NH, AL, CO, CT, GA, KY, LA, ME, MS, ND, NM, OK, TN, WV, WI, RI, DC. Row 18: Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [ ] Other (explain in Schedule O). Row 19: Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. Row 20: State the name, address, and telephone number of the person who possesses the organization's books and records: PACIFIC LEGAL FOUNDATION 930 G STREET SACRAMENTO, CA 95814 (916) 419-7111

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

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

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

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

● List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

● List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

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

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

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

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JAMES L CLOUD ..... TRUSTEE	1.00 .....	X						0	0	0
(2) GREG EVANS ..... CHAIR OF THE BOARD	1.00 .....	X		X				0	0	0
(3) LEONARD S FRANK ..... TRUSTEE	1.00 .....	X						0	0	0
(4) BRIAN G CARTWRIGHT ..... VICE CHAIR	1.00 .....	X		X				0	0	0
(5) GEORGE KIMBALL ..... TRUSTEE	1.00 .....	X						0	0	0
(6) APRIL J MORRIS ..... TRUSTEE	1.00 .....	X						0	0	0
(7) JERRY WP SCHAUFFLER ..... TRUSTEE	1.00 .....	X						0	0	0
(8) BRUCE C SMITH ..... TRUSTEE	1.00 .....	X						0	0	0
(9) CHARLES W TRAINOR ..... TRUSTEE	1.00 .....	X						0	0	0
(10) RONALD E VAN BUSKIRK ..... TRUSTEE	1.00 .....	X						0	0	0
(11) DONALD JOE WILLIS ..... TRUSTEE	1.00 .....	X						0	0	0
(12) JEFFREY E WARREN ..... TRUSTEE	1.00 .....	X						0	0	0
(13) AMY B BOULRIS ..... TRUSTEE	1.00 .....	X						0	0	0
(14) ROSS BORBA JR ..... TRUSTEE	1.00 .....	X						0	0	0
(15) JOHN C HARRIS ..... TRUSTEE	1.00 .....	X						0	0	0
(16) ROBERT D CONNORS ..... TRUSTEE	1.00 .....	X						0	0	0
(17) ALEXANDER F COHEN ..... TRUSTEE	1.00 .....	X						0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ROBERT K BEST TRUSTEE	1.00	X					0	0	0	
(19) CAROL P LIEBAU TRUSTEE	1.00	X					0	0	0	
(20) JOHN YOO TRUSTEE	1.00	X					0	0	0	
(21) STEVEN D ANDERSON PRESIDENT & CEO	37.50			X			480,988	0	44,055	
(22) JOHN M GROEN EXECUTIVE VP & GENERAL COU	37.50			X			293,584	0	38,938	
(23) CHARLES E WILCOX IV COO/CFO	37.50			X			213,169	0	26,958	
(24) LARRY G SALZMAN SECRETARY & DIRECTOR OF LI	37.50			X			189,809	0	30,672	
(25) DOUG KRUSE SR. DIRECTOR OF DEVELOPMENT	37.50				X		188,771	0	25,150	
(26) SCOTT BARTON SR. DIRECTOR OF COMMUNICATIONS & OUTREACH	37.50				X		172,130	0	24,078	
(27) TODD GAZIANO SENIOR ATTORNEY	37.50					X	251,022	0	39,219	
(28) JOSHUA THOMPSON DIRECTOR OF LEGAL TALENT	37.50					X	193,165	0	28,705	
(29) DAMIEN SCHIFF SENIOR ATTORNEY	37.50					X	188,164	0	28,610	
(30) STEVE SIMPSON SENIOR ATTORNEY	37.50					X	192,792	0	19,456	
(31) JAMES S BURLING VP LEGAL AFFAIRS	37.50					X	274,779	0	37,645	
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							2,638,373	0	343,486	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 38**

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

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
GOOD KIDS PRODUCTIONS LLC 4510 BUFFALO TRACE ANNANDALE, VA 22003	VIDEO PRODUCTION	113,200

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

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . .	<b>1a</b>				
	<b>b</b> Membership dues . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . .	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	13,762,161			
	<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b>	390,591			
<b>h Total.</b> Add lines 1a-1f . . . . .		13,762,161				

<b>Program Service Revenue</b>			(A)	(B)	(C)	(D)
		Business Code				
<b>2a</b> COURT AWARDED ATTY FEES		541100	416,400	416,400		
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b> All other program service revenue.						
<b>g Total.</b> Add lines 2a-2f. . . . .			416,400			

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		1,257,015			1,257,015	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>6b</b> Less: rental expenses					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	961,059				
		(ii) Other					
		<b>7b</b> Less: cost or other basis and sales expenses	0				
	<b>c</b> Gain or (loss)	<b>7c</b>	961,059				
	<b>d</b> Net gain or (loss) . . . . .		961,059			961,059	
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .						
		<b>8a</b>					
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .							
	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .							
Miscellaneous Revenue	Business Code						
<b>11a</b> OTHER INCOME	541100	155,488	155,488				
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .		155,488					
<b>12 Total revenue.</b> See instructions . . . . .		16,552,123	571,888	0	2,218,074		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).  
 Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	1,177,550	800,161	309,018	68,371
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	8,504,442	7,211,230	542,865	750,347
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	680,738	500,799	97,732	82,207
<b>9</b> Other employee benefits	1,085,128	881,684	76,366	127,078
<b>10</b> Payroll taxes	652,287	487,631	71,597	93,059
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	239,813	65,323	174,490	
<b>c</b> Accounting	58,794		58,794	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17	68,125			68,125
<b>f</b> Investment management fees				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
<b>12</b> Advertising and promotion	52,800			52,800
<b>13</b> Office expenses	566,444	132,447	180,019	253,978
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	524,044	433,621	46,109	44,314
<b>17</b> Travel	511,897	344,320	87,568	80,009
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	258,995	214,306	22,788	21,901
<b>23</b> Insurance	44,635	36,934	3,927	3,774
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> PRINTING & PUBLICATIONS	915,104	760,834		154,270
<b>b</b> POSTAGE & SHIPPING	240,027	22,813		217,214
<b>c</b> LITIGATION EXPENSE	231,391	231,391		
<b>d</b> FEES	160,931	147,077	6,779	7,075
<b>e</b> All other expenses	503,536	365,115	117,742	20,679
<b>25</b> Total functional expenses. Add lines 1 through 24e	16,476,681	12,635,686	1,795,794	2,045,201
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).	200,448	168,004	0	32,444

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX . . . . .

Table with columns (A) Beginning of year, (B) End of year, and rows for Assets (1-16) and Liabilities (17-26). Includes sub-sections for Net Assets or Fund Balances (27-33) and Total Assets (16) and Total Liabilities (26).

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	16,552,123
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	16,476,681
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	75,442
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	61,534,830
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-1,085,883
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	-265,511
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (A))	<b>10</b>	60,258,878

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b>	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

2019

Open to Public Inspection

SCHEDULE A

(Form 990 or 990EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury

Internal Revenue Service
Name of the organization
PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land grant college of agriculture.
10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations...
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	9,809,563	10,159,026	13,337,074	13,608,144	13,762,161	60,675,968
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..						
<b>4 Total.</b> Add lines 1 through 3	9,809,563	10,159,026	13,337,074	13,608,144	13,762,161	60,675,968
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						13,808,474
<b>6 Public support.</b> Subtract line 5 from line 4.						46,867,494

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4. . . . .	9,809,563	10,159,026	13,337,074	13,608,144	13,762,161	60,675,968
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	857,136	934,089	618,189	4,085,915	2,218,074	8,713,403
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . . . .	40,099	13,271	12,117	32,771	155,488	253,746
<b>11 Total support.</b> Add lines 7 through 10						69,643,117
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	3,639,966
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	67.300 %
<b>15</b> Public support percentage for 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	69.180 %
<b>16a 33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b. .						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b> . . . . . <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	

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

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	

**19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .

**b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .

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

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> ):		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions)		
<b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A - Adjusted Net Income**

(A) Prior Year

(B) Current Year  
(optional)

- |   |          |  |  |
|---|----------|--|--|
| <b>1</b> Net short-term capital gain  | <b>1</b> |  |  |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b> |  |  |
| <b>3</b> Other gross income (see instructions)  | <b>3</b> |  |  |
| <b>4</b> Add lines 1 through 3  | <b>4</b> |  |  |
| <b>5</b> Depreciation and depletion   | <b>5</b> |  |  |
| <b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | <b>6</b> |  |  |
| <b>7</b> Other expenses (see instructions)  | <b>7</b> |  |  |
| <b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)  | <b>8</b> |  |  |

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year  
(optional)

- |  |           |  |  |
|--|-----------|--|--|
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | <b>1</b>  |  |  |
| <b>a</b> Average monthly value of securities   | <b>1a</b> |  |  |
| <b>b</b> Average monthly cash balances   | <b>1b</b> |  |  |
| <b>c</b> Fair market value of other non-exempt-use assets  | <b>1c</b> |  |  |
| <b>d Total</b> (add lines 1a, 1b, and 1c)  | <b>1d</b> |  |  |
| <b>e Discount</b> claimed for blockage or other factors (explain in detail in Part VI):  |           |  |  |
| <b>2</b> Acquisition indebtedness applicable to non-exempt use assets  | <b>2</b>  |  |  |
| <b>3</b> Subtract line 2 from line 1d  | <b>3</b>  |  |  |
| <b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).                                 | <b>4</b>  |  |  |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)  | <b>5</b>  |  |  |
| <b>6</b> Multiply line 5 by .035   | <b>6</b>  |  |  |
| <b>7</b> Recoveries of prior-year distributions  | <b>7</b>  |  |  |
| <b>8 Minimum Asset Amount</b> (add line 7 to line 6)   | <b>8</b>  |  |  |

**Section C - Distributable Amount**

Current Year

- |  |          |  |  |
|--|----------|--|--|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)   | <b>1</b> |  |  |
| <b>2</b> Enter 85% of line 1   | <b>2</b> |  |  |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)  | <b>3</b> |  |  |
| <b>4</b> Enter greater of line 2 or line 3   | <b>4</b> |  |  |
| <b>5</b> Income tax imposed in prior year  | <b>5</b> |  |  |
| <b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | <b>6</b> |  |  |

- 7**  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

(continued)

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019:			
<b>a</b> From 2014. . . . .			
<b>b</b> From 2015. . . . .			
<b>c</b> From 2016. . . . .			
<b>d</b> From 2017. . . . .			
<b>e</b> From 2018. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015. . . . .			
<b>b</b> Excess from 2016. . . . .			
<b>c</b> Excess from 2017. . . . .			
<b>d</b> Excess from 2018. . . . .			
<b>e</b> Excess from 2019. . . . .			

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

### Facts And Circumstances Test

Return Reference	Explanation

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

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

2019

Name of the organization PACIFIC LEGAL FOUNDATION

Employer identification number 94-2197343

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ [ ] 501(c)( ) (enter number) organization [ ] 4947(a)(1) nonexempt charitable trust not treated as a private foundation [ ] 527 political organization [ ] 501(c)(3) exempt private foundation [ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation [ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . \$ \_\_\_\_\_

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  
PACIFIC LEGAL FOUNDATION

Employer identification number  
94-2197343

**Part I**  
**Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization  
PACIFIC LEGAL FOUNDATION

**Employer identification number**

94-2197343

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization PACIFIC LEGAL FOUNDATION	Employer identification number 94-2197343
--	--

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2019

Open to Public Inspection

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
2 Political campaign activity expenditures (see instructions)
3 Volunteer hours for political campaign activities (see instructions)

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955
2 Enter the amount of any excise tax incurred by organization managers under section 4955
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
4a Was a correction made?
b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b
4 Did the filing organization file Form 1120-POL for this year?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> <b>(The term "expenditures" means amounts paid or incurred.)</b>	<b>(a)</b> Filing organization's totals	<b>(b)</b> Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	143,036													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....	143,036													
<b>d</b> Other exempt purpose expenditures .....	16,333,645													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....	16,476,681													
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.	973,834													
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%; text-align:left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%; text-align:left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....	243,459													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....	0													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....	0													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)**

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount		488,877	922,061	973,834	2,384,772
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					3,577,158
<b>c</b> Total lobbying expenditures		17,527	106,686	143,036	267,249
<b>d</b> Grassroots nontaxable amount		122,219	230,515	243,459	596,193
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					894,290
<b>f</b> Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

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

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

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

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

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

**Part IV Supplemental Information**

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

Return Reference	Explanation

**Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE D**  
(Form 990)

**Supplemental Financial Statements**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
PACIFIC LEGAL FOUNDATION

**Employer identification number**

94-2197343

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

**Part II Conservation Easements.**

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

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

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
<b>a</b> Total number of conservation easements . . . . .	<b>2a</b>
<b>b</b> Total acreage restricted by conservation easements . . . . .	<b>2b</b>
<b>c</b> Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
▶ \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  Yes  No

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

**(i)** Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

**(ii)** Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

**a** Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .  **Yes**  **No**

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	54,108,051	46,792,797	42,027,462	37,163,941	34,398,802
<b>b</b> Contributions . . . . .	3,037,510	8,222,507	8,519,491	3,636,806	2,457,552
<b>c</b> Net investment earnings, gains, and losses	1,073,612	3,960,108	57,304	4,894,060	2,660,924
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	4,889,523	4,737,887	3,750,000	3,558,264	2,250,639
<b>f</b> Administrative expenses . . . . .	131,313	129,474	61,460	109,081	102,698
<b>g</b> End of year balance . . . . .	53,198,337	54,108,051	46,792,797	42,027,462	37,163,941

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 97.480 %
  - b** Permanent endowment ▶ 2.520 %
  - c** Temporarily restricted endowment ▶ .....
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes | No |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . .   | No  | No |
| <b>(ii)</b> related organizations . . . . .  | No  | No |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . |     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		900,000		900,000
<b>b</b> Buildings . . . . .		3,576,651	1,468,282	2,108,369
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .				
<b>e</b> Other . . . . .		1,014,467	882,452	132,015
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				3,140,384

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, Other, (A) MUTUAL FUNDS, (B) MONEY MARKET ACCOUNTS, (C) GOVERNMENTAL BONDS & SECURITIES, and Total.

**Part VIII Investments—Program Related.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows numbered (2) through (10) and a Total row.

**Part IX Other Assets.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows include (1) DEPOSITS, STOCK RECEIVABLE & MISC., (2) CHARITABLE REMAINDER TRUST ASSETS, and Total.

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Rows include (1) Federal income taxes and Total.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	15,200,729
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-1,085,883	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	-265,511	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	-1,351,394	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	16,552,123	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	0	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	16,552,123	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	16,476,681
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	0	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	16,476,681	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	0	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	16,476,681	

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART X, LINE 2:	THE FOUNDATION HAS APPLIED THE ACCOUNTING PRINCIPLES RELATED TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES AND HAS DETERMINED THAT THERE IS NO MATERIAL IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS. WITH SOME EXCEPTIONS, THE FOUNDATION IS NO LONGER SUBJECT TO U.S. FEDERAL AND STATE INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS PRIOR TO 2014.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS -46,601. WEYNAND WRITE OFF -218,910.

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990 or Form 990-EZ.

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

Name of the organization

PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

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

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY, DC

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .				
	<b>2</b> Less: Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .				
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶					

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

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

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," explain: \_\_\_\_\_

-----

-----

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," explain: \_\_\_\_\_

-----

-----

**11** Does the organization conduct gaming activities with nonmembers?  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activity conducted in:

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ -----

Address ▶ -----

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

**c** If "Yes," enter name and address of the third party:

Name ▶ -----

Address ▶ -----

**16** Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer       Employee       Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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Schedule J (Form 990)

Compensation Information

OMB No. 1545-0047

2019

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

Part I Questions Regarding Compensation

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

- First-class or charter travel
Travel for companions
Tax idemnification and gross-up payments
Discretionary spending account
Housing allowance or residence for personal use
Payments for business use of personal residence
Health or social club dues or initiation fees
Personal services (e.g., maid, chauffeur, chef)

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

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

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- Compensation committee
Independent compensation consultant
Form 990 of other organizations
Written employment contract
Compensation survey or study
Approval by the board or compensation committee

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

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

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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

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

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

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

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

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

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

Table with 3 columns: Question ID, Yes, No. Rows include 1a, 1b, 2, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, 8, 9.

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>1</b> STEVEN D ANDERSON PRESIDENT & CEO	(i)	430,988	50,000	0	22,600	21,455	525,043	0
	(ii)	0	0	0	0	0	0	0
<b>2</b> JOHN M GROEN EXECUTIVE VP & GENERAL COU	(i)	288,584	5,000	0	23,033	15,905	332,522	0
	(ii)	0	0	0	0	0	0	0
<b>3</b> CHARLES E WILCOX IV COO/CFO	(i)	208,169	5,000	0	16,640	10,318	240,127	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> LARRY G SALZMAN SECRETARY & DIRECTOR OF LI	(i)	184,809	5,000	0	14,767	15,905	220,481	0
	(ii)	0	0	0	0	0	0	0
<b>5</b> DOUG KRUSE SR. DIRECTOR OF DEVELOPMENT	(i)	188,771	0	0	14,832	10,318	213,921	0
	(ii)	0	0	0	0	0	0	0
<b>6</b> SCOTT BARTON SR. DIRECTOR OF COMMUNICATIONS & OUT	(i)	172,130	0	0	13,760	10,318	196,208	0
	(ii)	0	0	0	0	0	0	0
<b>7</b> TODD GAZIANO SENIOR ATTORNEY	(i)	251,022	0	0	20,000	19,219	290,241	0
	(ii)	0	0	0	0	0	0	0
<b>8</b> JOSHUA THOMPSON DIRECTOR OF LEGAL TALENT	(i)	190,165	3,000	0	7,607	21,098	221,870	0
	(ii)	0	0	0	0	0	0	0
<b>9</b> DAMIEN SCHIFF SENIOR ATTORNEY	(i)	188,164	0	0	7,527	21,083	216,774	0
	(ii)	0	0	0	0	0	0	0
<b>10</b> STEVE SIMPSON SENIOR ATTORNEY	(i)	192,792	0	0	7,712	11,744	212,248	0
	(ii)	0	0	0	0	0	0	0
<b>11</b> JAMES S BURLING VP LEGAL AFFAIRS	(i)	274,779	0	0	21,740	15,905	312,424	0
	(ii)	0	0	0	0	0	0	0

**Part III Supplemental Information**

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

Return Reference	Explanation
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## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

# Noncash Contributions

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

Name of the organization  
PACIFIC LEGAL FOUNDATION

**Employer identification number**  
94-2197343

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	20	337,791	NYSE MARKET VALUE
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
Other ( 2 1-PAGE ADVERTISEMENTS IN MAGAZINE )	X	5	52,800	FAIR MARKET VALUE
25 Other ▶ ( _____ )				
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

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

<b>29</b>		
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30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

	Yes	No
<b>30a</b>		No

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

<b>31</b>	Yes	
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32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

<b>32a</b>		No
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b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Return Reference	Explanation
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## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

2019

Open to Public Inspection

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury  
Name of the organization  
PACIFIC LEGAL FOUNDATION

Employer identification number

94-2197343

Return Reference	Explanation
PART III, LINE 4A	<p>COASTAL RIGHTS COALITION V. CALIFORNIA COASTAL COMMISSION. REPRESENTING COASTAL LANDOWNERS, PLF SUED IN CALIFORNIA STATE COURT TO CHALLENGE THE COASTAL COMMISSION'S ILLEGAL "UNDERGROUND" REGULATIONS THAT FORCE COASTAL HOMEOWNERS TO FOREVER WAIVE THEIR RIGHT TO BUILD A SEAWALL, OR OTHER SHORELINE PROTECTIVE DEVICE, AS A CONDITION OF GETTING A DEVELOPMENT PERMIT TO BUILD OR SIGNIFICANTLY REPAIR OR REMODEL AN OCEANFRONT HOME. THE TRIAL COURT ISSUED AN ADVERSE DECISION AND THE CLIENT OPTED NOT TO APPEAL. THE CASE IS CLOSED. PLF DID NOT SEEK OR RECOVER FEES. DONNELLY V. CITY OF SAN MARINO, CALIFORNIA. ACCESSORY DWELLING UNITS (ADUS) ARE RECOGNIZED AS A VALUABLE AND ESSENTIAL COMPONENT OF CALIFORNIA'S HOUSING SUPPLY. IN 2019, THE STATE LEGISLATURE AMENDED A LAW TO ENCOURAGE DEVELOPMENT OF NEW ADUS BY SETTING STANDARDS THAT SEVERELY RESTRICT THE GROUNDS ON WHICH AN ADU PERMIT MAY BE DENIED. NOTWITHSTANDING THIS STATE LAW, THE CITY OF SAN MARINO ENACTED RESTRICTIVE DEVELOPMENT REGULATIONS THAT BAR ORDINARY ADU DEVELOPMENT. REPRESENTING HOMEOWNER CORDELIA DONNELLY, PLF IS ASKING THE CALIFORNIA SUPREME COURT TO REVIEW DONNELLY'S CHALLENGE TO THE SAN MARINO LAW BECAUSE IT IS MORE RESTRICTIVE THAN ALLOWED BY STATE LAW AND NOT JUSTIFIED BY HEALTH, SAFETY, OR NUISANCE CONCERNS. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. EASTERN OREGON MINING ASSOCIATION V. OREGON DEPT. OF ENVIRONMENTAL QUALITY. THE CLEAN WATER ACT REGULATES "ADDITION" OF POLLUTANTS TO NAVIGABLE WATERS. IN SMALL-SCALE SUCTION DREDGE MINING, WATER AND SOIL IS MOVED ABOUT, BUT NO MATERIAL IS ADDED TO THE STREAMS. NONETHELESS, THE STATE OF OREGON PROHIBITS SUCH MINING AS PURPORTEDLY VIOLATING THE CLEAN WATER ACT. REPRESENTING INDIVIDUAL LANDOWNERS AND A MINING ASSOCIATION, PLF FILED A PETITION FOR WRIT OF CERTIORARI IN THE SUPREME COURT ASKING THE COURT WHETHER THE CLEAN WATER ACT REGULATES ACTIVITIES THAT SIMPLY MOVE PRE-EXISTING MATERIALS SUCH AS ROCK, SAND, OR GRAVEL, *WITHIN* A NAVIGABLE WATER. THE SUPREME COURT DENIED THE PETITION, ENDING THE CASE. PLF DID NOT SEEK OR RECOVER FEES. GARRETT V. CITY OF NEW ORLEANS, LOUISIANA. PLF REPRESENTS HOMEOWNERS IN A FEDERAL TAKINGS/DUE PROCESS LAWSUIT AGAINST THE CITY OF NEW ORLEANS, WHICH DEMOLISHED THEIR PROPERTY WITHOUT NOTICE, HEARING, OR COMPENSATION. THE FEDERAL DISTRICT COURT DISMISSED THEIR CASE ON THE GROUNDS THAT THE WILLIAMSON COUNTY DOCTRINE REQUIRES THEM TO EXHAUST STATE REMEDIES BEFORE BRINGING A FEDERAL CASE. PLF TOOK OVER THE CASE ON APPEAL TO THE FIFTH CIRCUIT COURT OF APPEALS, WHICH REVERSED AND REMANDED FOR FURTHER PROCEEDINGS IN THE DISTRICT COURT. BECAUSE THE CASE REMAINS PENDING ON REMAND, PLF HAS NOT SOUGHT OR RECOVERED FEES. GREENE V. CALIFORNIA COASTAL COMM'N. PLF REPRESENTS THE GREENE FAMILY IN A CHALLENGE TO THE COASTAL COMMISSION'S DECISION TO IMPOSE TWO CONDITIONS ON THE APPROVAL OF A DEVELOPMENT PERMIT FOR THEIR HOME IN LOS ANGELES. THE FIRST CONDITION REQUIRES A FIVE-FOOT SETBACK FROM THEIR SEAWARD PROPERTY LINE, IN CONFLICT WITH CITY ZONING ORDINANCES AND THE CITY-APPROVED PERMIT. THE SECOND CONDITION REQUIRES THE FAMILY TO WAIVE THEIR CONSTITUTIONAL AND STATUTORY RIGHTS TO CONSTRUCT NECESSARY PROTECTIVE DEVICES, SUCH AS A SEAWALL. THE TRIAL COURT UPHELD THE CONDITIONS THE CALIFORNIA COURT OF APPEAL ISSUED AN ADVERSE DECISION. PLF FILED A PETITION FOR REHEARING, WHICH WAS DENIED. THE CASE IS CLOSED. PLF DID NOT SEEK OR RECOVER FEES. HOLLISTER RANCH OWNERS ASSOCIATION V. BECERRA. HOLLISTER RANCH OWNERS ASSOCIATION IS A GROUP OF APPROXIMATELY 150 RANCH LANDOWNERS. THEIR PROPERTY, WHICH INCLUDES 8 MILES OF LARGELY UNDEVELOPED COASTLINE, HAS ALWAYS BEEN GATED AND PRIVATE. WANTING TO IMPOSE PUBLIC ACCESS ON THE RANCH WITHOUT COMPENSATION TO THE OWNERS, CALIFORNIA PASSED A NEW LAW THAT MANDATES GOVERNMENTAL ACCESS TO A PRIVATE, RESIDENTIALLY DEVELOPED COASTAL RANCH (HOLLISTER RANCH) FOR THE PURPOSE OF ACQUIRING DATA TO IMPLEMENT AN UNCOMPENSATED PUBLIC ACCESS PLAN TO THE RANCH. PLF SUED ON BEHALF OF THE RANCH TO CHALLENGE THIS LAW BECAUSE THE STATE CANNOT COME ONTO DEVELOPED AREAS OF A PRIVATE RANCH TO SEARCH AND INSPECT, WITHOUT OBTAINING A WARRANT FOR THAT PURPOSE NOR CAN IT GIVE ITSELF A RIGHT OF WAY ON THE PRIVATE RANCH WITHOUT PAYING JUST COMPENSATION FOR TAKING AN EASEMENT. THE TRIAL COURT GRANTED THE GOVERNMENT'S MOTION TO DISMISS AND THE ASSOCIATION CHOSE NOT TO APPEAL. PLF DID NOT SEEK OR RECOVER FEES. KNICK V. SCOTT TOWNSHIP, PENNSYLVANIA. A CITY ORDINANCE PERMITS UNRESTRICTED PUBLIC ACCESS TO ANY PRIVATE PROPERTY THAT MIGHT CONTAIN GRAVES AND AUTHORIZES TOWN AGENTS TO SEARCH THE PROPERTY FOR GRAVES WITHOUT ANY PROBABLE CAUSE TO BELIEVE THAT GRAVES ARE ON THE LAND. PLF REPRESENTS ROSE MARY KNICK, A SINGLE WOMAN WHO LIVES ALONE ON HER PROPERTY WHICH IS ALLEGED TO CONTAIN OLD GRAVES. PLF SUED TO INVALIDATE THE LAW AS AN UNCONSTITUTIONAL INFRINGEMENT OF PROPERTY OWNERS' RIGHT TO EXCLUDE MEMBERS OF THE PUBLIC FROM THEIR LAND, AND A VIOLATION OF THE FOURTH AMENDMENT PROTECTION AGAINST WARRANTLESS SEARCHES. AFTER AN ADVERSE LOWER COURT DECISION THAT REQUIRED MS. KNICK TO PURSUE HER CONSTITUTIONAL CLAIMS IN STATE COURT INSTEAD OF FEDERAL COURT, PLF PREVAILED IN THE U.S. SUPREME COURT ON JUNE 21, 2019, AND RECOVERED \$2,352.10 IN COSTS IN FY2019. WHILE ON REMAND IN FEDERAL COURT, THE PARTIES SETTLED WITH THE TOWNSHIP REVOKING THE ORDINANCE AND PAYING MS. KNICK \$110,000 IN DAMAGES. PLF RECEIVED \$340,000 IN ATTORNEYS' FEES. LENT V. CALIFORNIA COASTAL COMMISSION. PLF ATTORNEYS TOOK OVER THIS CASE ON APPEAL TO CHALLENGE A \$4.2 MILLION FINE IMPOSED BY THE CALIFORNIA COASTAL COMMISSION FOR AN ALLEGED ACCESS VIOLATION. WHEN GOVERNMENT DEMANDS THAT PRIVATE PROPERTY OWNERS PROVIDE PUBLIC ACCESS ACROSS AND ON THEIR LAND, THE CONSTITUTION REQUIRES THAT THE GOVERNMENT PAY FOR IT. PLF COMPLETED BRIEFING IN THE CALIFORNIA COURT OF APPEAL. BECAUSE THIS CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES. MARKLE INTERESTS, LLC V. U.S. FISH AND WILDLIFE SERVICE. PLF FILED A LAWSUIT ON BEHALF OF MARKLE INTERESTS AND OTHER BUSINESSES CHALLENGING A CRITICAL HABITAT DESIGNATION FOR THE DUSKY GOPHER FROG THAT INCLUDED LAND WHERE THE FROG DID NOT LIVE AND COULD NOT LIVE WITHOUT SUBSTANTIAL MODIFICATIONS TO THE LAND THAT THE SERVICE HAS NO POWER TO DEMAND. THE FIFTH CIRCUIT UPHELD THE DESIGNATION, VASTLY EXPANDING THE AREA THAT MAY BE DESIGNATED AS CRITICAL HABITAT AND REDUCING THE ABILITY OF PROPERTY OWNERS TO MAKE PRODUCTIVE USE OF THEIR LAND. PLF SUCCESSFULLY PETITIONED FOR A WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. THE COURT VACATED THE LOWER COURT DECISION AND REMANDED FOR RECONSIDERATION IN LIGHT OF WEYERHAEUSER V. U.S. FISH AND WILDLIFE SERVICE, IN WHICH PLF</p>

Return Reference	Explanation
	<p>SUCCESSFULLY REPRESENTED MARKLE AS A RESPONDENT. THE CASE WAS REMANDED TO THE DISTRICT COURT, AND THE PARTIES SETTLED. PLF DID NOT SEEK OR RECOVER FEES. NEW MEXICO FARM AND LIVESTOCK BUREAU V. ZINKE. PLF CHALLENGED A CRITICAL HABITAT DESIGNATION FOR JAGUAR IN NEW MEXICO ON BEHALF OF PROPERTY OWNERS, FARMERS, AND RANCHERS WHOSE PROPERTY WAS ADVERSELY AFFECTED BY THE DESIGNATION. THE DESIGNATION DID NOT COMPLY WITH GOVERNING STATUTES BECAUSE THERE WAS NO EVIDENCE THAT THE JAGUAR LIVED IN THE DESIGNATED AREAS AT THE TIME OF THE LISTING. IN 2017, PLF CONCLUDED BRIEFING ON A MOTION FOR SUMMARY JUDGMENT IN THE TRIAL COURT. AFTER THE DISTRICT COURT ISSUED AN ADVERSE DECISION, PLF APPEALED. THE CASE WAS STAYED PENDING THE SUPREME COURT DECISION IN WEYERHAEUSER V. U.S. FISH AND WILDLIFE SERVICE. WHEN THE STAY WAS LIFTED, PLF COMPLETED BRIEFING AND ARGUED IN THE TENTH CIRCUIT, WHICH ISSUED A FAVORABLE DECISION AND REMANDED ON ONE ISSUE RELATED TO THE REMEDY. PLF SUBMITTED A MOTION FOR ATTORNEYS' FEES FOR WORK DONE ON THE APPEAL, WHICH IS PENDING. IT IS PREMATURE TO SEEK FEES IN THE DISTRICT COURT. NORTHERN NEW MEXICO STOCKMAN'S ASSOCIATION V. U.S. FISH AND WILDLIFE SERVICE. CHALLENGING THE FISH AND WILDLIFE SERVICE'S DESIGNATION OF CRITICAL HABITAT FOR THE NEW MEXICO MEADOW JUMPING MOUSE, IN VIOLATION OF THE ENDANGERED SPECIES ACT AND THE APPOINTMENTS CLAUSE OF THE CONSTITUTION. THE DESIGNATION IS ILLEGAL BECAUSE THE SERVICE FAILED TO PROPERLY CONSIDER THE ECONOMIC IMPACTS OF THE DESIGNATION PRIOR TO ADOPTING THE FINAL RULE. THE SERVICE ALSO FAILED TO EXCLUDE ANY AREAS FROM THE DESIGNATION BASED ON THE SUBSET OF ECONOMIC IMPACTS THAT IT DID CONSIDER. PLF FILED A COMPLAINT IN FEDERAL COURT AND LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.</p>
PART III, LINE 4A	<p>PAKDEL V. CITY AND COUNTY OF SAN FRANCISCO. A CITY ORDINANCE REQUIRES ANYONE WHO CONVERTS A TENANCY-IN-COMMON APARTMENT INTEREST INTO A CONDOMINIUM INTEREST TO GIVE ANY EXISTING NON-OWNING TENANT A RIGHT TO A LIFETIME LEASE. ON BEHALF OF APARTMENT OWNERS PEYMAN PAKDEL AND SIMA CHEGINI, PLF IS CHALLENGING THE LAW AS AN UNCONSTITUTIONAL TAKING AND A VIOLATION OF PRIVACY INTERESTS PROTECTED BY SUBSTANTIVE DUE PROCESS AND THE FOURTH AMENDMENT IN THE NINTH CIRCUIT COURT OF APPEALS. BRIEFING WAS COMPLETED AND ARGUED. THE COURT ISSUED AN ADVERSE DECISION AND PLF FILED A PETITION FOR REHEARING EN BANC. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. PAVLOCK V. INDIANA. THE PAVLOCK FAMILY HAS OWNED PROPERTY ALONG INDIANA'S LAKE MICHIGAN SHORELINE FOR GENERATIONS. LAST YEAR, A RULING BY THE INDIANA SUPREME COURT REDEFINED STATE LAW TO MOVE LAKEFRONT OWNERS' PROPERTY LINES FROM THE WATER'S EDGE OR BELOW TO THE LAKE'S ORDINARY HIGH-WATER MARK, TURNING LARGE SWATHS OF PRIVATE BEACH INTO PUBLIC PROPERTY WITHOUT COMPENSATION. THAT JUDICIAL DECISION TOOK THEIR PROPERTY EVEN THOUGH THE PAVLOCKS WERE NOT PARTIES TO THE 2018 CASE. BECAUSE A COURT, LIKE THE REST OF THE GOVERNMENT, CANNOT TAKE PRIVATE PROPERTY WITHOUT PAYING FOR IT, THE PAVLOCKS ARE FIGHTING BACK. REPRESENTING THE PAVLOCKS, PLF FILED A FEDERAL LAWSUIT FILED TO RESTORE BEACHFRONT PROPERTY RIGHTS. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. PEREZ V. WAYNE COUNTY, MICHIGAN. IN 2012, ERICA PEREZ AND HER FATHER BOUGHT A PROPERTY CONTAINING A FOUR-UNIT APARTMENT HOME AND A DILAPIDATED SINGLE-FAMILY HOME IN DETROIT FOR \$60,000. THEY SPENT THREE YEARS FIXING UP THE PROPERTY FOR RENTERS, WITH PLANS TO MOVE THERE THEMSELVES WHEN HER FATHER RETIRED. THOUGH THEY PAID PROPERTY TAXES EACH YEAR, THEY UNKNOWINGLY UNDERPAID THEIR 2014 TAXES BY \$144. BY 2017, WAYNE COUNTY TACKED ON ANOTHER \$359 IN INTEREST, PENALTIES AND FEES, FORECLOSED ON THEIR PROPERTY, SOLD IT FOR \$108,000 AND KEPT EVERY CENT. PLF FILED A COMPLAINT FILED IN FEDERAL COURT CHALLENGING THE TAX SURPLUS FORFEITURE LAW AN UNCONSTITUTIONAL UNDER THE TAKINGS AND EXCESSIVE FINES CLAUSES. THE CASE IS ON HOLD PENDING A DECISION BY THE MICHIGAN SUPREME COURT IN RAFAELI V. OAKLAND COUNTY (SEE BELOW). BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. PRESERVE RESPONSIBLE SHORELINE MANAGEMENT V. CITY OF BAINBRIDGE ISLAND, WASHINGTON. PLF TOOK OVER REPRESENTATION OF A COALITION OF BAINBRIDGE ISLAND HOMEOWNERS TO CHALLENGE THE CITY'S SHORELINE REGULATIONS AS A VIOLATION OF MULTIPLE STATUTORY AND CONSTITUTIONAL PROVISIONS. BECAUSE THE CASE PRESENTS MANY OF THE ISSUES TO BE HEARD IN OLYMPIC STEWARDSHIP FOUNDATION V. DEPARTMENT OF ECOLOGY IN THE WASHINGTON COURT OF APPEALS, PLF SOUGHT AND RECEIVED A STAY OF THE LITIGATION. THE STAY WAS LIFTED IN 2017 AFTER THE COURT RULED AGAINST PROPERTY OWNERS IN OLYMPIC STEWARDSHIP FOUNDATION AND LITIGATION IS ONGOING. PLF SUCCESSFULLY MOVED TO MODIFY THE RULING, SUBMITTED BRIEFING AND ARGUED THE CASE. AFTER AN ADVERSE DECISION, PLF FILED A PETITION FOR REVIEW IN THE WASHINGTON SUPREME COURT. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. RAFAELI, LLC V. OAKLAND COUNTY, MICHIGAN. AFTER FILING AN AMICUS BRIEF IN THE APPELLATE COURT, PLF TOOK OVER REPRESENTATION OF RAFAELI, LLC, AND ANDRE OHANESSIAN TO ASK THE MICHIGAN SUPREME COURT TO REVIEW A LOWER COURT DECISION THAT PERMITS COUNTIES TO CONFISCATE ENTIRE PROPERTIES TO SATISFY TAX DEBTS WITHOUT REFUNDING ANY OF THE SURPLUS PROCEEDS OF THE SALE TO THE FORMER OWNER. THIS CONFISCATION VIOLATES THE FEDERAL AND STATE CONSTITUTIONAL PROVISIONS THAT PROHIBIT THE GOVERNMENT FROM TAKING PRIVATE PROPERTY FOR PUBLIC USE WITHOUT JUST COMPENSATION. THE COURT AGREED TO REVIEW THE CASE AND PLF FILED BRIEFS AND ORALLY ARGUED. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. SACKETT V. ENVIRONMENTAL PROTECTION AGENCY. AFTER WINNING THE RIGHT FOR THE SACKETTS TO GO TO COURT TO CHALLENGE THE EPA'S ASSERTION OF JURISDICTION OVER ALLEGED WETLANDS ON THEIR PROPERTY IN THE U.S. SUPREME COURT, PLF CONTINUED IN 2017 TO REPRESENT THE SACKETTS ON REMAND. PLF FILED A MOTION FOR SUMMARY JUDGMENT SEEKING A RULING THAT THE SACKETTS' PROPERTY DOES NOT CONTAIN WETLANDS SUBJECT TO REGULATION UNDER THE CLEAN WATER ACT. THE TRIAL COURT ISSUED AN ADVERSE DECISION AND PLF APPEALED ON BEHALF OF THE SACKETTS. THE EPA WITHDREW ITS COMPLIANCE ORDER ON MARCH 13, 2020. IT REMAINS UNCLEAR WHETHER THE EPA STILL ASSERTS THAT SACKETTS PROPERTY IS UNDER AGENCY'S JURISDICTION, AND PLF ASKED THE NINTH CIRCUIT COURT OF APPEALS TO REVIEW THIS. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. SANTA BARBARA CHANNELKEEPER V. STATE WATER RESOURCES BOARD. PLF IS DEFENDING THE GROUNDWATER RIGHTS OF ROBIN BERNHOFT AND OTHER HOMEOWNERS IN OJAI, CALIFORNIA, AGAINST LITIGATION BY THE CITY OF VENTURA, 20 MILES AWAY, TO TAKE OR CURTAIL THOSE RIGHTS WITHOUT DUE PROCESS OR JUST COMPENSATION. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. SHANDS V. CITY OF MARATHON, FLORIDA. THE CITY OF MARATHON IMPLEMENTED A SCHEME THAT ALLOWED THE CITY TO TAKE THE SHANDS FAMILY'S PROPERTY AND AVOID LIABILITY BY PROMISING CREDITS TOWARDS SOME POSSIBLE BUILDING PERMIT SOMEWHERE ELSE IN MONROE COUNTY AT SOME INDETERMINATE TIME IN THE FUTURE, PERHAPS TO BE ENJOYED BY SOME THIRD PARTY. REPRESENTING THE SHANDS FAMILY, PLF FILED A LAWSUIT IN FLORIDA STATE TRIAL COURT CHALLENGING THE CITY'S TOTAL TAKING OF THE FAMILY'S REAL PROPERTY IN THE FLORIDA KEYS WITHOUT THE PAYMENT OF JUST COMPENSATION. PLF SEEKS TO ESTABLISH A PRECEDENT HOLDING THAT "TRANSFERABLE DEVELOPMENT RIGHTS" DO NOT ALLOW A GOVERNMENT TO AVOID A FINDING OF A TAKING, AND, MOREOVER, THAT THEY ARE NOT JUST COMPENSATION BECAUSE "JUST COMPENSATION" EQUALS FINANCIAL COMPENSATION, NOT A CHIT TO BE TRADED FOR HARD-TO-DEFINE</p>

Return Reference	Explanation
	<p>VALUE. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. SMYTH V. FALMOUTH CONSERVATION COMMISSION. PLF REPRESENTS PROPERTY OWNER JANICE SMYTH IN A TAKINGS CHALLENGE AGAINST THE LOCAL CONSERVATION COMMISSION'S DENIAL OF A BUILDING PERMIT ON A VACANT RESIDENTIAL LOT IN AN ESTABLISHED SUBDIVISION, DESTROYING 90% OF THE LOT'S VALUE. PLF FILED AN APPLICATION FOR FURTHER REVIEW IN THE MASSACHUSETTS SUPREME JUDICIAL COURT. THE PETITION WAS DENIED AND PLF FILED A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES. STATE OF CALIFORNIA V. BERNHARDT/CENTER FOR BIOLOGICAL DIVERSITY V. BERNHARDT/ANIMAL LEGAL DEFENSE FUND V. BERNHARDT. IN 2019, THE DEPARTMENT OF INTERIOR CHANGED THE WAY THAT IT APPLIES THE ENDANGERED SPECIES ACT BY RESCINDING AN ILLEGAL RULE. THE CHANGES OFFERED ADDITIONAL PROTECTIONS FOR PROPERTY OWNERS-LIKE KEN KLEMM, WHO RUNS A 4,000-ACRE RANCH IN KANSAS. THE CHANGES ALSO INCENTIVIZED PROPERTY OWNERS TO ASSIST IN THE RECOVERY OF SPECIES BY LOOSENING RESTRICTIONS ON THE WAYS THAT THEY CAN PRODUCTIVELY USE THEIR PROPERTY. SEVENTEEN STATES AND ENVIRONMENTAL GROUPS PROMPTLY SUED TO OVERTURN THE CHANGES. REPRESENTING KEN KLEMM, HIS COMPANY BEAVER CREEK BUFFALO CO., AND THE WASHINGTON CATTLEMEN'S ASSOCIATION, PLF SUCCESSFULLY INTERVENED IN THE LAWSUITS TO MAINTAIN THESE PROTECTIONS FOR PROPERTY OWNERS. BECAUSE THESE CASES ARE PENDING, IT IS PREMATURE TO SEEK FEES. STATE OF COLORADO V. U.S. ENVIRONMENTAL PROTECTION AGENCY. REPRESENTING PLF CLIENTS MIKE AND CHANTELL SACKETT (SEE SACKETT V. ENVIRONMENTAL PROTECTION AGENCY, ABOVE), PLF MOVED TO INTERVENE IN A LAWSUIT BROUGHT BY THE STATE OF COLORADO TO CHALLENGE EPA'S NAVIGABLE WATERS RULE. THE SACKETTS SEEK TO INTERVENE TO DEFEND THE PORTION OF THE RULE THAT DEFINES "ADJACENT WETLANDS." UNDER THE CHALLENGED RULE'S DEFINITION OF "ADJACENT WETLANDS," THE SACKETTS' IDAHO PROPERTY IS EXCLUDED FROM AGENCY AUTHORITY UNDER THE CLEAN WATER ACT. ITS LACK OF SURFACE WATER CONNECTION TO ANY OTHER JURISDICTIONAL WATER AND ITS SEPARATION FROM THE CLOSEST SURFACE WATER BY AN IMPERMEABLE ARTIFICIAL BARRIER ARE FEATURES WHICH PRECLUDE CLEAN WATER ACT JURISDICTION UNDER THE NEW RULE. THIS EXCLUSION AFFECTS LANDOWNERS ACROSS THE UNITED STATES. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.</p>
PART III, LINE 4A	<p>STAVRIANOUDAKIS V. CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE. PLF REPRESENTS FALCONERS AND A FALCONRY CONSERVANCY ORGANIZATION TO CHALLENGE STATE AND FEDERAL RULES REQUIRING WARRANTLESS INSPECTION OF THEIR HOMES (A FOURTH AMENDMENT VIOLATION) AND PROHIBITING PHOTOGRAPHY OR FILMING OF FALCONS FOR COMMERCIAL PURPOSES (A FIRST AMENDMENT VIOLATION). THE LAWSUIT ALSO CHALLENGES THE PROMULGATION OF THESE RULES BY A SUB-LEVEL BUREAUCRAT AS A VIOLATION OF THE CONSTITUTION'S APPOINTMENTS CLAUSE. PLF FILED A COMPLAINT AND A MOTION FOR PRELIMINARY INJUNCTION IN FEDERAL DISTRICT COURT AND LITIGATION IS ONGOING. THE STATE FILED MOTIONS TO DISMISS. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. UNITED STATES V. LAPANT. PLF JOINED THIS LITIGATION ALONGSIDE LAPANT'S PRIVATE COUNSEL. JACK LAPANT IS AN ELDERLY PROPERTY OWNER AND FARMER TARGETED BY A CLEAN WATER ACT ENFORCEMENT SUIT FOR ALLEGEDLY ILLEGAL PLOWING. PLF ARGUES THAT PLOWING FARMLAND TO GROW WHEAT, USING NORMAL FARMING PRACTICES, WITHOUT AN ARMY CORPS WETLAND PERMIT DOES NOT VIOLATE THE CLEAN WATER ACT IF WATERS OF THE UNITED STATES ARE PLOWED, AND, EVEN IF IT IS A TECHNICAL VIOLATION, SHOULD NOT INCUR ANY SIGNIFICANT PENALTY. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. UNITED STATES V. ROBERTSON. PLF TOOK OVER THIS CASE FOR THE PURPOSE OF FILING A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. THE MATTER INVOLVES THE DEFINITION OF "WATERS OF THE UNITED STATES AND THE EXTENT TO WHICH THE FEDERAL GOVERNMENT CAN ASSERT JURISDICTION TO REGULATE PRIVATE LAND. MR. ROBERTSON WAS PROSECUTED FOR WORKING HIS LAND WITHOUT OBTAINING A FEDERAL PERMIT UNDER THE CLEAN WATER ACT. PLF FILED THE PETITION IN NOVEMBER, 2018. MR. ROBERTSON PASSED AWAY IN MARCH, 2019, AND HIS WIDOW SUBSTITUTED AS PETITIONER. IN APRIL, THE COURT GRANTED THE PETITION, VACATED THE NINTH CIRCUIT DECISION, AND REMANDED THE CASE FOR CONSIDERATION OF WHETHER IT IS MOOT. THE NINTH CIRCUIT ISSUED A FAVORABLE DECISION, VACATING THE CONVICTION AND RESTITUTION ORDER. BECAUSE LITIGATION IS ONGOING ON COLLATERAL MINOR MATTERS, IT IS PREMATURE TO SEEK FEES. WALL V. CALIFORNIA COASTAL COMMISSION. IN 2018, THE WALL FAMILY WANTED TO BUILD A SWIMMING POOL NEXT TO THEIR HOME ON THEIR PROPERTY IN HOLLISTER RANCH, CALIFORNIA. LIKE ALL LANDOWNERS WITHIN THE 14,500-ACRE, CENTURY-OLD WORKING CATTLE RANCH, THE WALLS NEEDED A PERMIT. SANTA BARBARA COUNTY APPROVED THE PROJECT; HOWEVER, THE CALIFORNIA COASTAL COMMISSION DENIED THE PERMIT. THE COMMISSION SAID THE CONSTRUCTION WOULD VIOLATE THE COASTAL ACT'S PUBLIC ACCESS RULES, EVEN THOUGH THE WALLS' PROPERTY IS NEARLY A MILE FROM THE SHORELINE AND NO ONE HAS EVER USED THEIR PROPERTY TO GET TO THE COAST. PLF FILED A PETITION FOR WRIT OF MANDATE AND COMPLAINT IN SANTA BARBARA SUPERIOR COURT. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. WAYSIDE CHURCH V. COUNTY OF VAN BUREN. IN MICHIGAN, WHEN LANDOWNERS FAIL TO PAY THEIR PROPERTY TAXES, LOCAL GOVERNMENTS TAKE THE PROPERTY, SELL IT, AND KEEP ALL THE PROFITS-NO MATTER HOW SMALL THE DEBT OR HOW VALUABLE THE PROPERTY. AS A RESULT, LOCAL GOVERNMENTS PROFIT HANDSOMELY OVER THE MISFORTUNE OF THEIR RESIDENTS. FOR EXAMPLE, A FEW YEARS AGO, WAYSIDE CHURCH LOST A PIECE OF LAND WORTH A LITTLE OVER \$200,000. EVEN AFTER DEDUCTING OUTSTANDING TAX DEBTS, INTEREST, PENALTIES, AND FEES, VAN BUREN COUNTY MADE \$189,250 IN PROFIT BY FORECLOSING AND AUCTIONING THE PROPERTY. HAVING LOST IN THE LOWER COURTS, PLF TOOK OVER REPRESENTATION OF WAYSIDE CHURCH AND OTHERS WHO HAVE LOST THEIR HOMES AND EQUITY TO FILE A PETITION FOR WRIT OF CERTIORARI IN THE U.S. SUPREME COURT. THE COURT DENIED THE PETITION. PLF SUCCESSFULLY MOVED TO REOPEN THE CASE IN THE TRIAL COURT AND FILED AN AMENDED CLASS ACTION COMPLAINT. THE CASE IS STAYED PENDING RESOLUTION OF RAFAELI. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. WEYERHAEUSER V. U.S. FISH &amp; WILDLIFE SERVICE. PLF REPRESENTS RESPONDENT MARKLE INTERESTS, LLC, IN THIS SUPREME COURT CASE CHALLENGING THE EPA'S OVERBROAD CRITICAL HABITAT DESIGNATION FOR THE DUSKY GOPHER FROG IN AN AREA THAT IS BOTH UNSUITABLE FOR THE FROGS AND WHERE NO FROGS RESIDE. (SEE MARKLE INTERESTS V. U.S. FISH AND WILDLIFE SERVICE). PLF SUBMITTED A MERITS BRIEF AND PREVAILED IN A UNANIMOUS DECISION ISSUED NOVEMBER 27, 2018. THE CASE WAS SETTLED ON REMAND. PLF DID NOT SEEK OR RECOVER FEES. WILKINS V. UNITED STATES. PLF REPRESENTS MONTANA RESIDENTS LARRY WILKINS AND JANE STANTON, BOTH OF WHOM OWN PROPERTY ADJACENT TO THE BITTERROOT NATIONAL FOREST. THE GOVERNMENT INVADED THEIR PROPERTY INTERESTS BY ADVERTISING A PUBLIC ACCESS ROAD ACROSS THEIR LAND, RESULTING IN TRESPASSING, ILLEGAL HUNTING, AND OTHER INJURIES. THEY SUED IN A QUIET TITLE ACTION TO DETERMINE THE SCOPE OF AN EASEMENT HELD BY THE UNITED STATES OVER THEIR PRIVATE LAND. THIS IS A SIGNIFICANT ISSUE FOR ALL PRIVATE PROPERTY OWNERS WHOSE PROPERTY ABUTS FEDERAL LAND. REJECTING FAVORABLE FINDINGS AND RECOMMENDATIONS BY A MAGISTRATE, THE TRIAL COURT ORDERED DISMISSAL OF THE CASE ON STATUTE OF LIMITATIONS GROUNDS. PLF MOVED TO ALTER OR AMEND THE JUDGMENT. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. YAWN V. DORCHESTER COUNTY. PLF REPRESENTS MITCH RANDALL</p>

Return Reference	Explanation
	<p>YAWN AND JUANITA MAE STANLEY, WHO OWN THE FLOWERTOWN BEE FARM AND SUPPLIES IN DORCHESTER COUNTY, SOUTH CAROLINA. IN 2016, THE COUNTY CONDUCTED AERIAL SPRAYING OF PESTICIDES WHICH KILLED MILLIONS OF YAWN'S BEES. HE SUED ALLEGING THE DESTRUCTION WAS A TAKING REQUIRING COMPENSATION. THE DISTRICT COURT REJECTED THAT CLAIM ON THE GROUNDS THAT THE GOVERNMENT IS NOT LIABLE UNDER THE TAKINGS CLAUSE FOR DESTRUCTIVE ACTIONS TAKEN IN PURSUIT OF PUBLIC HEALTH. PLF IS TAKING OVER THE APPEAL ON BEHALF OF YAWN AND STANLEY TO ESTABLISH THE PRINCIPLE THAT WHILE GOVERNMENT CAN CERTAINLY PROTECT PUBLIC HEALTH, WHEN IT DESTROYS NON-HARMFUL COMMODITIES IN THE PROCESS IT MUST PAY FOR THEM. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. YIM V. CITY OF SEATTLE (YIM I). PLF REPRESENTS LANDOWNERS OF SMALL RENTAL PROPERTIES IN A CHALLENGE TO SEATTLE'S "FIRST IN TIME" RENTAL ORDINANCE THAT REQUIRES THEM TO RENT THEIR PROPERTY TO THE FIRST QUALIFIED APPLICANT. THIS DEPRIVATION OF THE OWNERS' RIGHT TO CHOOSE THEIR TENANTS TAKES AN IMPORTANT ELEMENT OF THEIR PROPERTY RIGHTS, IN VIOLATION OF THE FIFTH AMENDMENT'S PROTECTION AGAINST TAKINGS WITHOUT JUST COMPENSATION. THE TRIAL COURT INVALIDATED THE ORDINANCE, ADOPTING ALL OF PLF'S ARGUMENTS. THE CITY APPEALED DIRECTLY TO THE WASHINGTON SUPREME COURT AND PLF COMPLETED BRIEFING AND ARGUED THE CASE. THIS YEAR, PLF SUBMITTED A SUPPLEMENTAL BRIEF. THE COURT ISSUED AN ADVERSE DECISION AND PLF PETITIONED THE SUPREME COURT TO HEAR THE CASE. THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES. YIM V. CITY OF SEATTLE (YIM II). PLF REPRESENTS OWNERS OF SEVERAL SMALL RENTAL PROPERTIES TO CHALLENGE THE CONSTITUTIONALITY OF SEATTLE'S "FAIR CHANCE HOUSING ORDINANCE," WHICH RESTRICTS A RESIDENTIAL LANDLORD FROM CONSIDERING A TENANT APPLICANT'S CRIMINAL HISTORY WHEN DECIDING TO WHOM HE OR SHE WILL RENT THE PROPERTY. PLF FILED THE COMPLAINT IN WASHINGTON STATE COURT AND SEATTLE REMOVED IT TO FEDERAL COURT. THE PARTIES FILED CROSS-MOTIONS FOR SUMMARY JUDGMENT. WHILE THESE WERE PENDING, SEATTLE SUCCESSFULLY MOVED TO CERTIFY THE QUESTION OF WHAT STANDARD OF REVIEW IS APPROPRIATE TO THE WASHINGTON SUPREME COURT AND THE FEDERAL LITIGATION WAS SUBSEQUENTLY STAYED. PLF MOVED TO LIFT THE STAY REGARDING THE FIRST AMENDMENT CLAIM THAT IS NOT INCLUDED IN THE CERTIFICATION TO THE WASHINGTON SUPREME COURT. THE COURT ISSUED AN ADVERSE DECISION AND THE CASE CONTINUES ON REMAND. PLF SUBMITTED SUPPLEMENTAL BRIEFING ON DUE PROCESS ISSUES. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. ZITO V. NORTH CAROLINA COASTAL RESOURCE COMMISSION. WHEN MICHAEL AND CATHY ZITO'S BEACH HOME BURNED TO THE GROUND, ALL THEY WANTED TO DO WAS REBUILD IT ON THE SAME FOOTPRINT AS THE OLD ONE. THE TOWN AND STATE REFUSED TO GIVE PERMISSION TO REBUILD ANYTHING AT ALL ON THEIR LOT BECAUSE THE HOME WOULD BE TOO CLOSE TO THE OCEAN TO MEET MORE RECENT SETBACK REQUIREMENTS, EVEN THOUGH THEIR STREET IS LINED WITH NEIGHBORING HOMES JUST AS CLOSE TO THE WATER. CURRENTLY, THE ZITOS CAN ONLY USE THEIR PROPERTY FOR TENT CAMPING, WHILE THE TOWN ENJOYS THEIR LOT AS PUBLIC BEACHFRONT OPEN SPACE, FREE OF CHARGE. PLF FILED A COMPLAINT IN FEDERAL COURT, ARGUING THAT THIS VIOLATES THE FIFTH AMENDMENT AND THE NORTH CAROLINA CONSTITUTION'S PROHIBITIONS ON GOVERNMENT TAKINGS OF PRIVATE PROPERTY WITHOUT JUST COMPENSATION. THE CASE WAS DISMISSED ON SOVEREIGN IMMUNITY GROUNDS. PLF IS BRIEFING AN APPEAL TO THE FOURTH CIRCUIT. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.</p>
PART III, LINE 4A	<p>SEPARATION OF POWERS: TO PROTECT LIBERTY, THE CONSTITUTION ESTABLISHED A SEPARATION OF POWERS-A SYSTEM OF CHECKS AND BALANCES AMONG CO-EQUAL BRANCHES OF THE FEDERAL GOVERNMENT ALONG WITH A DIVISION OF AUTHORITY BETWEEN FEDERAL AND STATE GOVERNMENTS. PLF LITIGATES IN SUPPORT OF THE SEPARATION OF POWERS, INCLUDING BRINGING CASES AIMED AT ENDING THE UNCONSTITUTIONAL ADMINISTRATIVE STATE. PLF FIGHTS TO END THE MODERN ADMINISTRATIVE STATE, INCLUDING LIMITING JUDICIAL DEFERENCE TO LEGISLATIVE AND ADMINISTRATIVE JUDGMENTS; RESTORING SEPARATION OF POWERS AGAINST IMPROPER DELEGATION OF AUTHORITY TO BUREAUCRATS; DEFINING THE LIMITED SCOPE OF FEDERAL POWER UNDER THE COMMERCE CLAUSE; REVIVING THE DOCTRINE OF ENUMERATED POWERS; AND ENSURING DUE PROCESS OF LAW. BIKEYAH V. TRUMP. REPRESENTING LANDOWNERS, HUNTERS, OUTDOOR SPORTSMEN, AND RANCHERS, PLF ATTORNEYS SUCCESSFULLY MOVED TO INTERVENE IN THIS CASE BROUGHT BY ENVIRONMENTALISTS TO CHALLENGE THE PRESIDENT'S AUTHORITY TO RESCIND OR REDUCE PREVIOUSLY DESIGNATED NATIONAL MONUMENTS AND FILED BRIEFS IN THE CASE. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. CENTER FOR BIOLOGICAL DIVERSITY (CBD) V. ZINKE. CBD SUED THE SECRETARY OF THE INTERIOR BECAUSE CONGRESS USED THE CONGRESSIONAL REVIEW ACT TO RESCIND AN ALASKA WILDLIFE RULE. PLF REPRESENTS ALASKAN SPORTSMEN AND OTHER PARTIES AS INTERVENORS IN SUPPORT OF THE CONSTITUTIONALITY OF THE CONGRESSIONAL REVIEW ACT AND IN SUPPORT OF THE RULE'S RESCISSION. THE TRIAL COURT GRANTED PLF'S MOTION TO DISMISS THE CASE. CBD APPEALED AND PLF FILED A RESPONDENTS' BRIEF. THE NINTH CIRCUIT ISSUED A FAVORABLE DECISION IN DECEMBER. REPRESENTING DEFENDANT-INTERVENORS, PLF DID NOT SEEK OR RECOVER FEES. HAWKINS V. BERNHARDT. IN 2013, THE UNITED STATES BUREAU OF INDIAN AFFAIRS (BIA) AND THE KLAMATH TRIBES ENTERED INTO A PROTOCOL AGREEMENT IN WHICH THE BUREAU OF INDIAN AFFAIRS AGREED NOT VETO TRIBAL CALLS FOR THE ENFORCEMENT OF STATE WATER RIGHTS HELD BY THE UNITED STATES IN TRUST FOR THE TRIBES. SINCE 2013, THE TRIBES HAVE MADE YEARLY CALLS, THE ENFORCEMENT OF WHICH RESULTS IN THE NEAR-TOTAL CUT-OFF OF IRRIGATION FOR PASTURE IN THE UPPER KLAMATH BASIN OF SOUTHERN OREGON. PLF REPRESENTS AFFECTED LANDOWNERS IN A CHALLENGE TO THE PROTOCOL AGREEMENT. PLF ARGUES THAT THE DELEGATION OF AUTHORITY TO THE TRIBES IS AN UNLAWFUL SUBDELEGATION OF GOVERNMENT AUTHORITY FROM A FEDERAL AGENCY TO AN INDIAN TRIBE AND A "MAJOR FEDERAL ACTION" REQUIRING AN ENVIRONMENTAL IMPACT STATEMENT UNDER FEDERAL LAW. AFTER THE DISTRICT COURT DISMISSED THE CASE, PLF APPEALED TO THE D.C. CIRCUIT COURT OF APPEALS. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. JOOCE V. U.S. FOOD AND DRUG ADMINISTRATION/HOBAN V. U.S. FOOD AND DRUG ADMINISTRATION/RAVE SALON, INC. V. FOOD AND DRUG ADMINISTRATION. REPRESENTING VAPE SHOPS IN WASHINGTON D.C., MINNESOTA, AND TEXAS, RESPECTIVELY, PLF SUED THE FOOD AND DRUG ADMINISTRATION TO INVALIDATE REGULATIONS ENACTED IN VIOLATION OF THE CONSTITUTIONAL REQUIREMENT THAT REGULATIONS MUST BE ISSUED ONLY BY "OFFICERS OF THE UNITED STATES," THAT IS, PEOPLE APPOINTED BY THE PRESIDENT AND CONFIRMED BY THE SENATE. THESE REGULATIONS, ENACTED BY AN FDA BUREAUCRAT, DEEMS E-CIGARETTES TO BE TOBACCO PRODUCTS EVEN THOUGH THEY CONTAIN NO TOBACCO, AND IMPOSE NEW, SEVERE REGULATIONS THAT WILL ONLY HARM THIS BURGEONING INDUSTRY AND PERHAPS OVERALL PUBLIC HEALTH-CONTRARY TO THE AGENCY'S VERY MISSION. PLF FILED COMPLAINTS IN THREE DIFFERENT FEDERAL DISTRICT COURTS TO INVALIDATE THE REGULATIONS AS VIOLATING THE CONSTITUTION'S APPOINTMENTS CLAUSE. THE GOVERNMENT SUCCESSFULLY SOUGHT TO CONSOLIDATE THE CASES, A RULING THAT PLF IS CHALLENGING IN THE EIGHTH CIRCUIT COURT OF APPEALS. ON THE MERITS IN JOOCE, THE LEAD CASE, THE GOVERNMENT PREVAILED ON SUMMARY JUDGMENT. PLF APPEALED TO THE D.C. CIRCUIT COURT OF APPEALS. BECAUSE THESE CASES ARE PENDING, IN WOULD BE PREMATURE TO SEEK FEES. KANSAS NATURAL RESOURCE COMM'N V. U.S. DEPT. OF INTERIOR. IN 2003, THE U.S. FISH AND WILDLIFE SERVICE CREATED THE "POLICY FOR EVALUATING CONSERVATION EFFORTS WHEN MAKING LISTING DECISIONS." THIS VERY HELPFUL RULE ENCOURAGES STATES, LOCAL</p>

Return Reference	Explanation
	<p>GOVERNMENTS, PROPERTY OWNERS, AND ENVIRONMENTALISTS TO COLLABORATE ON INNOVATIVE AND SUCCESSFUL CONSERVATION PROGRAMS. ALTHOUGH THE RULE ENJOYS BIPARTISAN SUPPORT, THE SERVICE NEVER SUBMITTED IT TO CONGRESS AS REQUIRED BY THE CONGRESSIONAL REVIEW ACT. ON BEHALF OF THE KANSAS NATURAL RESOURCE COALITION, WHICH DEVELOPED A CONSERVATION PLAN TO KEEP THE LESSER PRAIRIE CHICKEN OFF THE ENDANGERED SPECIES LIST, PLF SUED THE SERVICE TO REQUIRE IT TO SUBMIT ITS RULE TO CONGRESS SO IT CAN LEGALLY TAKE EFFECT AND ALLOW GOOD CONSERVATION WORK TO CONTINUE. THE FEDERAL DISTRICT COURT DISMISSED THE CASE AND PLF APPEALED TO THE TENTH CIRCUIT. BRIEFING AND ORAL ARGUMENT ARE COMPLETE. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. MASSACHUSETTS LOBSTERMEN'S ASSOCIATION V. ROSS. REPRESENTING FISHERMAN AND LOBSTERMEN WHO ARE LOCKED OUT OF VALUABLE FISHING GROUNDS, PLF FILED A COMPLAINT IN FEDERAL DISTRICT COURT TO CHALLENGE PRESIDENT OBAMA'S NORTHEAST CANYONS AND SEAMOUNTS MARINE NATIONAL MONUMENT DESIGNATION UNDER ANTIQUITIES ACT. AN AREA IN THE OCEAN THE SIZE OF CONNECTICUT CANNOT QUALIFY AS A MONUMENT - WHICH THE ACT DESCRIBES AS BEING THE SMALLEST POSSIBLE AREA OF LAND NECESSARY TO PRESERVE AN IMPORTANT RESOURCE. THE MONUMENT DESIGNATION ALSO THREATENS TO UNDERMINE YEARS' WORTH OF EFFORT BY OUR CLIENTS TO PROMOTE SUSTAINABLE FISHING IN THE REGION. BY SHUTTING OFF THE AREA TO FISHERMEN, THE PROCLAMATION FORCES THEM TO RELOCATE FROM THIS HEALTHY FISHERY TO OTHER AREAS THAT ARE LESS SUSTAINABLE. THE STATE SUCCESSFULLY MOVED TO DISMISS THE CASE AND THE D.C. CIRCUIT COURT OF APPEALS AFFIRMED AND PLF'S PETITION FOR REHEARING EN BANC WAS DENIED. PLF INTENDS TO FILE A PETITION FOR WRIT OF CERTIORARI IN THE SUPREME COURT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. ROXY NAILS DESIGN, LLC V. LAMONT. IN EARLY MARCH 2020, LUIS RAMIREZ CLOSED HIS NAIL SALON IN HARTFORD, CONNECTICUT, FOLLOWING GOVERNOR NED LAMONT'S EXECUTIVE ORDERS FOR STATEWIDE SHUTDOWN DUE TO THE COVID-19 PANDEMIC. MR. RAMIREZ HAS SINCE STRUGGLED TO EARN INCOME AND PAY RENT ON THEIR SALON. WHEN HE THOUGHT HE'D BE ABLE TO REOPEN ON MAY 20, HE SCRAPED TOGETHER \$800 TO COMPLY WITH THE NECESSARY PRECAUTIONS TO SAFELY SERVE CUSTOMERS. BUT THE STATE, UNDER THE UNLAWFUL AUTHORITY OF THE GOVERNOR, INEXPLICABLY PUSHED BACK NAIL SALONS' REOPENING TO JUNE 17-OR LATER-DESPITE ALLOWING HAIR SALONS TO OPEN ON JUNE 1. REPRESENTED BY PLF, ROXY NAILS DESIGN AND LUIS RAMIREZ FILED A LAWSUIT AGAINST THE GOVERNOR'S UNCONSTITUTIONAL ORDER THAT ROBBING THEM OF THEIR RIGHT TO RESPONSIBLY OPEN THEIR BUSINESS. THE GOVERNMENT'S SHUTDOWN AND REOPENING ORDERS RELATED TO COVID-19 MUST TREAT SIMILAR BUSINESSES EQUALLY AND FAIRLY. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. TUGAW RANCHES, LLC V. U.S. DEPT. OF INTERIOR. THE BUREAU OF LAND MANAGEMENT AND UNITED STATES FOREST SERVICE ISSUED REGULATIONS RELATED TO THE SAGE GROUSE (A BIRD) ACROSS IDAHO, MONTANA, NEVADA AND UTAH. THESE CONTROVERSIAL SAGE GROUSE RULES IMPOSE STRICT RANGELAND MANAGEMENT REQUIREMENTS ON BUREAU AND FOREST SERVICE LANDS. THE AGENCIES WERE REQUIRED BY THE CONGRESSIONAL REVIEW ACT TO SUBMIT THESE RULES TO CONGRESS FOR APPROVAL BUT THEY FAILED TO DO SO. CHALLENGING THIS FAILURE, PLF REPRESENTS TUGAW RANCHES, LLC, WHICH RUNS CATTLE ON SEVERAL BUREAU AND FOREST SERVICE GRAZING ALLOTMENTS COVERED BY THE SAGE GROUSE RULES. IT HAS ALREADY BEEN SUBJECT TO FOREST SERVICE MONITORING PURSUANT TO THE RULE AND, AS THE RULE IS FULLY IMPLEMENTED, WILL SUFFER FURTHER RESTRICTIONS ON ITS GRAZING ACTIVITIES, DRIVING UP THE COST OF DOING BUSINESS. THE PARTIES AGREED TO STAY THE LITIGATION PENDING SUBMISSION OF SAGE GROUSE PLAN AMENDMENTS TO CONGRESS. THE AMENDMENTS WERE SUBMITTED IN FEBRUARY AND THE PARTIES STIPULATED TO DISMISSAL. PLF DID NOT SEEK OR RECOVER FEES.</p>
PART III, LINE 4A	<p>WASHINGTON CATTLEMEN'S ASS'N V. ENVIRONMENTAL PROTECTION AGENCY/OREGON CATTLEMEN'S ASS'N V. ENVIRONMENTAL PROTECTION AGENCY/NORTH DAKOTA V. ENVIRONMENTAL PROTECTION AGENCY/PIERCE V. ENVIRONMENTAL PROTECTION AGENCY/NEW MEXICO CATTLEMEN'S ASSOCIATION V. EPA. THE EPA ISSUED AN "INTERNAL GUIDANCE" DOCUMENT REDEFINING JURISDICTIONAL WATERS UNDER THE CLEAN WATER ACT IN VIOLATION OF ADMINISTRATIVE PROCEDURE ACT RULE-MAKING PROCEDURES AND THE U.S. CONSTITUTION. REPRESENTING CATTLEMEN'S ASSOCIATIONS WHOSE MEMBERS ARE ADVERSELY AFFECTED BY THE OVERLY-EXPANSIVE REACH OF THE EPA'S "NAVIGABLE WATERS RULE," PLF FILED COMPLAINTS IN WASHINGTON, OREGON, MINNESOTA (PIERCE) AND NEW MEXICO, AND INTERVENED IN EXISTING LITIGATION IN NORTH DAKOTA TO OVERTURN IT. PLF SUCCESSFULLY OBTAINED A PRELIMINARY INJUNCTION IN THE OREGON CASE. EPA ISSUED A NEW RULE ON APRIL 21, 2020. PLF FILED SUPPLEMENTAL COMPLAINTS AND A MOTION FOR PRELIMINARY INJUNCTION. BECAUSE LITIGATION IS ONGOING IN ALL THESE CASES, IT IS PREMATURE TO SEEK FEES. WILLIAMS V. NATIONAL MARINE FISHERIES SERVICE. REPRESENTING COMMERCIAL FISHERMAN, PLF FILED A COMPLAINT IN FEDERAL DISTRICT COURT TO CHALLENGE THE NATIONAL MARINE FISHERIES SERVICES' ADOPTION OF "HARD CAPS" FOR WEST COAST SWORDFISH GILL NET FISHERY. THE CAPS VIOLATE BOTH THE MAGNUSON STEVENS FISHERIES ACT AND THE U.S. CONSTITUTION'S APPOINTMENTS CLAUSE AND HAVE A SEVERELY ADVERSE IMPACT ON THE FISHING INDUSTRY. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. ECONOMIC LIBERTY: PLF SEEKS TO ESTABLISH PRECEDENT GIVING MEANINGFUL PROTECTION TO THE CONSTITUTIONAL RIGHT TO EARN A LIVING. PLF CONSTRUES THAT RIGHT BROADLY, INCLUDING THE RIGHT TO START A BUSINESS, ENGAGE IN AN OCCUPATION, AND FREELY BUY AND SELL GOODS AND SERVICES. RELATEDLY, PLF OPPOSES THE MISUSE OF GOVERNMENT POWER TO FAVOR SOME BUSINESSES AT THE EXPENSE OF OTHERS, I.E., ECONOMIC PROTECTIONISM. ABAD V. BONHAM. SEVERAL STATE AND FEDERAL LAWS AND REGULATIONS PROTECT ENDANGERED SPECIES AFFECTED BY COMMERCIAL SWORDFISH FISHING. THE GOVERNMENT ISSUED NEW RULES, HOWEVER, THAT THREATEN TO DESTROY THE FREEDOM OF RESPONSIBLE FISHERMAN TO EARN A LIVING. PLF REPRESENTS COMMERCIAL FISHERMEN IN A FEDERAL LAWSUIT CHALLENGING CALIFORNIA'S BAN ON THE CATCH OF SWORDFISH BY DRIFT GILL NETS IN FEDERAL WATERS PURSUANT TO A FEDERAL PERMIT, AND THE BAN ON LANDING AND SALE OF SUCH SWORDFISH IN THE STATE AS PREEMPTED BY FEDERAL LAW UNDER THE U.S. CONSTITUTION'S SUPREMACY CLAUSE. LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. BARILLA V. CITY OF HOUSTON. TONY BARILLA IS AN ACCOMPLISHED ACCORDIONIST WHO WISHES TO BUSK-THAT IS, PLAY IN PUBLIC FOR TIPS-IN THE STREETS OF HOUSTON. BUT HOUSTON BANS PERFORMING FOR TIPS IN MOST OF THE CITY. AND IN THE FEW BLOCKS WHERE PERFORMING FOR TIPS IS ALLOWED, PERFORMERS MUST SECURE A PERMIT AND PERMISSION FROM ABUTTING PROPERTY OWNERS OF THE PERFORMANCE SITE, ESTABLISHING A "HECKLER'S VETO" OVER THE BUSKER'S SPEECH. THE FIRST AMENDMENT, HOWEVER, PROTECTS TONY'S RIGHT TO EARN EXTRA MONEY WHILE ENGAGING IN FREE EXPRESSION. REPRESENTING BARILLA, PLF FILED A COMPLAINT IN FEDERAL DISTRICT COURT TO VINDICATE HIS FIRST AMENDMENT RIGHTS AND ESTABLISH THE PRINCIPLE THAT SPEECH THAT IS MOTIVATED BY MONEY IS JUST AS PROTECTED BY THE CONSTITUTION AS ANY OTHER KIND OF SPEECH. THE COURT GRANTED THE CITY'S MOTION TO DISMISS AND PLF PLANS TO SEEK RECONSIDERATION. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. FONTENOT V. ATTORNEY GENERAL OF OKLAHOMA. PLF REPRESENTS PEGGY FONTENOT, A NATIVE AMERICAN ARTIST WHO SELLS HER HAND-MADE JEWELRY AND ART AT ART SHOWS THROUGHOUT THE COUNTRY. AT THE BEHEST OF POLITICALLY</p>

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	<p>POWERFUL TRIBES, OKLAHOMA PASSED A LAW THAT PERMITS ONLY MEMBERS OF FEDERALLY RECOGNIZED TRIBES TO DESCRIBE THEMSELVES OR THEIR ART AS NATIVE AMERICAN. BECAUSE FONTENOT IS A MEMBER OF A VIRGINIA STATE-RECOGNIZED TRIBE, SHE MAY NOT MARKET HER ART AS "INDIAN MADE." PLF FILED A LAWSUIT ON THE GROUNDS THAT THIS LAW VIOLATES THE FIRST AND FOURTEENTH AMENDMENTS. THE TRIAL COURT ISSUED A FAVORABLE DECISION ON PREEMPTION GROUNDS. OKLAHOMA APPEALED AND PLF CROSS-APPEALED ON THE CONSTITUTIONAL ISSUES AND SOUGHT ATTORNEYS' FEES. THE PARTIES SETTLED, WITHDRAWING ALL APPEALS AND THE FEE MOTION. PLF RECEIVED REIMBURSED COSTS OF \$1,199.67. FONTENOT V. SCHMITT. PLF REPRESENTS PEGGY FONTENOT, A NATIVE AMERICAN ARTIST WHO SELLS HER HAND-MADE JEWELRY AND ART AT ART SHOWS THROUGHOUT THE COUNTRY. AT THE BEHEST OF POLITICALLY POWERFUL TRIBES, MISSOURI PASSED A LAW THAT PERMITS ONLY MEMBERS OF FEDERALLY RECOGNIZED TRIBES TO DESCRIBE THEMSELVES OR THEIR ART AS NATIVE AMERICAN. BECAUSE FONTENOT IS A MEMBER OF A VIRGINIA STATE-RECOGNIZED TRIBE, SHE MAY NOT MARKET HER ART AS "INDIAN MADE." PLF FILED A LAWSUIT ON THE GROUNDS THAT THIS LAW VIOLATES THE FIRST AND FOURTEENTH AMENDMENTS. DISCOVERY IS COMPLETE AND CROSS-MOTIONS FOR SUMMARY JUDGMENT ARE AWAITING DECISION. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. MINNESOTA ASSOCIATED BUILDERS AND CONTRACTORS V. MINNEAPOLIS PUBLIC SCHOOL DISTRICT. PLF REPRESENTS A CONSTRUCTION FIELD TRADE ORGANIZATION TO CHALLENGE STATE-MANDATED CONTRACT PROVISIONS THAT REQUIRE PUBLIC EMPLOYERS TO HIRE EMPLOYEES THROUGH UNION HIRING HALLS AND REQUIRE CONTRACTORS TO PAY DUPLICATIVE UNION FRINGE BENEFITS THAT THE CONTRACTORS' EMPLOYEES MAY NEVER SEE. PLF FILED A COMPLAINT IN DISTRICT COURT BUT SHORTLY THEREAFTER VOLUNTARILY DISMISSED THE CASE. PLF DID NOT SEEK OR RECOVER FEES. SHOCK (KUNATH) V. CITY OF SEATTLE, WASHINGTON. THE CITY OF SEATTLE ADOPTED AN INCOME TAX THAT TARGETS THE CITY'S "HIGH-INCOME" RESIDENTS BY IMPOSING A 2.25 PERCENT TAX ON ANY INDIVIDUAL EARNING MORE THAN \$250,000, AND AN INITIAL RATE OF 0 PERCENT ON EVERYONE ELSE. PLF REPRESENTS SEATTLE RESIDENTS IN A CHALLENGE TO THE CITY'S DISCRIMINATORY "ACHIEVEMENT TAX" THAT VIOLATES THE STATE CONSTITUTION'S PROHIBITION ON INCOME TAXES, AND, WHEN TAXES ARE PERMITTED, REQUIRES UNIFORMITY AMONG CITIZENS. THE TRIAL COURT STRUCK DOWN THE ORDINANCE AND THE CITY FILED A DIRECT APPEAL TO THE WASHINGTON SUPREME COURT, WHICH REMANDED TO THE WASHINGTON COURT OF APPEALS. PLF FILED BRIEFS IN BOTH COURTS. THE APPELLATE COURT ISSUED A FAVORABLE DECISION. SEATTLE PETITIONED THE WASHINGTON SUPREME COURT FOR REVIEW, AND PLF FILED AN OPPOSITION. THE PETITION WAS DENIED. PLF RECOVERED THE MAXIMUM \$200 IN STATUTORY ATTORNEY FEES. TAYLOR V. POLHILL. REPRESENTING DAN TAYLOR, AN EXPERIENCED BUT UNLICENSED SELLER OF HEARING AIDS, PLF SUED TO CHALLENGE A FLORIDA OCCUPATIONAL LICENSING STATUTE THAT PROHIBITS THE DISPENSING OF HEARING AIDS BY UNLICENSED PERSONS. FLORIDA'S LICENSING SCHEME, DEVELOPED FOR LESS ADVANCED DEVICES COMMON DECADES AGO, INCREASES COST AND REDUCES ACCESS TO MODERN HEARING AIDS. TAYLOR'S LAWSUIT ARGUES THAT THE REGULATIONS ARE PREEMPTED BY FEDERAL LAWS AIMED AT REDUCING UNNECESSARY REGULATION AND A VIOLATION OF THE CONSTITUTIONAL RIGHT TO EARN A LIVING. THE TRIAL COURT DISMISSED THE CASE AND PLF APPEALED TO THE ELEVENTH CIRCUIT COURT OF APPEALS, FILING BRIEFS IN THAT COURT AND ORALLY ARGUING THE CASE. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES. TRUESDELL V. FRIEDLANDER. PHILLIP TRUESDELL AND HIS FAMILY LAUNCHED LEGACY MEDICAL TRANSPORT, NON-EMERGENCY AMBULANCE COMPANY IN ABERDEEN, OHIO, IN 2017. THE BUSINESS HAS GROWN FROM ONE TO SEVEN VEHICLES. LOCATED JUST MILES FROM THE KENTUCKY BORDER, THE COMPANY OFTEN TAKES CLIENTS FROM OHIO TO KENTUCKY. KENTUCKY LAW, HOWEVER, PROHIBITS LEGACY FROM RETURNING THOSE CLIENTS TO OHIO WITHOUT FIRST OBTAINING A CERTIFICATE OF NEED. CERTIFICATE OF NEED LAWS GRANT EXISTING BUSINESSES A VETO POWER OVER ANY NEW COMPETITION. REPRESENTED BY PLF, THE TRUESDELLS ARE FIGHTING FOR THE RIGHT TO EARN A LIVING FREE OF IRRATIONAL GOVERNMENT INTERFERENCE. PLF FILED A COMPLAINT FILED IN FEDERAL COURT AND LITIGATION IS ONGOING. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES.</p>
PART III, LINE 4A	<p>FREEDOM OF SPEECH: THE FREE EXCHANGE OF IDEAS AND INFORMATION IS VITAL FOR HUMAN PROGRESS IN BOTH OUR INTELLECTUAL AND MATERIAL LIVES. PLF PROTECTS THE RIGHT TO SPEAK (OR NOT TO SPEAK) IN A WIDE RANGE OF CONTEXTS. WE LITIGATE AGAINST SPEECH RESTRICTIONS BASED ON THE CONTENT OF IDEAS OF THE IDENTITY OF PARTICULAR SPEAKERS; AGAINST COMPELLED SPEECH; IN SUPPORT OF SPEECH IN COMMERCIAL AND PROFESSIONAL CONTEXTS. AMERICAN SOCIETY OF JOURNALISTS AND AUTHORS V. BECERRA. IN AN EFFORT TO REGULATE THE EMPLOYMENT STATUS OF INDEPENDENT CONTRACTORS, CALIFORNIA PASSED A LAW FORCING COMPANIES IN THE STATE TO RECLASSIFY MOST FREELANCERS AS EMPLOYEES. UNDER AB 5, FREELANCE JOURNALISTS AND PHOTOGRAPHERS MUST CAP THEIR SUBMISSIONS AT 35 PER YEAR, PER PUBLISHER. OTHER PROFESSIONS, LIKE MARKETING AND GRAPHIC DESIGN, FACE NO SUCH RESTRICTIONS ON FREELANCING. SUCH SELECTIVE AND UNEQUAL TREATMENT AMONG MEMBERS OF SPEAKING PROFESSIONS VIOLATES THE RIGHT TO EARN AN HONEST LIVING FREE FROM BOTH IRRATIONAL GOVERNMENT INTERFERENCE AND REGULATION BASED SOLELY ON THE CONTENT OF THEIR SPEECH. REPRESENTING ASSOCIATIONS OF FREELANCE JOURNALISTS AND PHOTOGRAPHERS, PLF FILED A FEDERAL LAWSUIT CHALLENGING AB 5'S UNLAWFUL CARVEOUTS THAT RESTRICT THEIR MEMBERS' PROFESSIONAL SPEECH AND PREVENT THEM FROM MAKING A LIVING AS FREELANCERS. THE GOVERNMENT'S MOTION TO DISMISS WAS GRANTED AND PLF APPEALED TO THE NINTH CIRCUIT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. COLORADO UNION OF TAXPAYERS FOUNDATION V. CITY OF DENVER. A PLF ATTORNEY IS ACTING AS LOCAL COUNSEL IN A GOLDWATER INSTITUTE LAWSUIT TO ALLOW NONPROFIT GROUPS THAT ADVOCATE FOR OR AGAINST BALLOT ISSUES TO SHIELD THE IDENTITY OF THEIR DONORS, CONSISTENT WITH THE FIRST AMENDMENT. DISPOSITIVE MOTIONS WERE FILED IN 2018, FOLLOWED BY A TRIAL IN 2019. THE TRIAL COURT DISMISSED THE CASE FOR LACK OF STANDING AND THE NONPROFIT GROUPS APPEALED TO THE COLORADO COURT OF APPEALS. THE APPELLATE COURT ISSUED AN ADVERSE DECISION AND NEXT STEPS ARE BEING CONSIDERED. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. ELSTER V. CITY OF SEATTLE. A SEATTLE LAW AUTHORIZES THE CITY TO ISSUE "DEMOCRACY VOUCHERS" EVERY ELECTION CYCLE TO RESIDENTS WITHIN THE CITY LIMITS. THE RESIDENTS MAY THEN CONTRIBUTE THESE VOUCHERS TO ELIGIBLE CANDIDATES FOR CITY ELECTED OFFICES. PLF REPRESENTS SEATTLE TAXPAYERS AND PROPERTY OWNERS IN A LAWSUIT CHALLENGING THE VOUCHERS AS VIOLATING THE FIRST AMENDMENT AND EQUAL PROTECTION. THE KING COUNTY SUPERIOR COURT UPHELD THE LAW AND PLF APPEALED, COMPLETING ALL APPELLATE BRIEFING. THE APPELLATE COURT THEN CERTIFIED THE QUESTION TO THE WASHINGTON SUPREME COURT, WHERE PLF ARGUED THE CASE. AFTER AN ADVERSE DECISION, PLF PETITIONED THE U.S. SUPREME COURT FOR A WRIT OF CERTIORARI. THE PETITION WAS DENIED. PLF DID NOT SEEK OR RECOVER FEES. FREEDOM FOUNDATION V. WASHINGTON STATE DEPARTMENT OF ECOLOGY. PLF REPRESENTS A NON-PROFIT FOUNDATION THAT SOUGHT TO ENGAGE IN LEAFLETING IN THE LOBBY OF A BUILDING HOUSING A STATE AGENCY TO INFORM PUBLIC EMPLOYEES OF THEIR FIRST AMENDMENT RIGHT TO REFRAIN FROM SUBSIDIZING PUBLIC EMPLOYEE UNIONS. THE AGENCY PREVIOUSLY PERMITTED OTHER ORGANIZATIONS TO ENGAGE IN EXPRESSIVE ACTIVITIES ON THE PREMISES AND ITS SELECTIVE, CONTENT-BASED REFUSAL TO ALLOW THE FREEDOM FOUNDATION TO DO SO VIOLATES THE SPEAKERS' FIRST</p>

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	<p>AMENDMENT RIGHTS. THE FEDERAL DISTRICT COURT ISSUED AN ADVERSE DECISION AND PLF APPEALED TO THE NINTH CIRCUIT. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. JACKSON V. NAPOLITANO. PLF REPRESENTS TWO WORKERS AT THE UNIVERSITY OF CALIFORNIA-SAN DIEGO WHO WISH TO EXERCISE THEIR FIRST AMENDMENT RIGHTS TO REFRAIN FROM PAYING DUES TO A PUBLIC EMPLOYEE UNION. CALIFORNIA ENACTED SEVERAL LAWS TO BLUNT THE IMPACT OF THE FIRST AMENDMENT VICTORY IN JANUS V. AFSCME, COUNCIL 31, BY MAKING IT ILLEGAL FOR PUBLIC EMPLOYERS TO COMMUNICATE WITH THEIR OWN EMPLOYEES ABOUT THE EXERCISE OF THEIR CONSTITUTIONAL SPEECH AND ASSOCIATIONAL RIGHTS. PLF FILED A COMPLAINT IN FEDERAL COURT. STATE OFFICIALS AND THE TEAMSTERS UNION MOVED TO DISMISS. PLF COMPLETED BRIEFING ON THE MOTIONS. BECAUSE THIS CASE IS PENDING, IT IS PREMATURE TO SEEK FEES. KOTLER V. SHIOMOTO. PLF REPRESENTS A CALIFORNIA MOTORIST CHALLENGING THE DEPARTMENT OF MOTOR VEHICLES' REFUSAL TO PERMIT A PERSONALIZED LICENSE PLATE BECAUSE THE CONFIGURATION (COYW), WHICH REFERS TO A SOCCER TEAM, MAY BE MISINTERPRETED TO HAVE RACIAL CONNOTATIONS. THIS VIOLATES KOTLER'S FIRST AMENDMENT SPEECH RIGHTS. PLF FILED A COMPLAINT IN FEDERAL DISTRICT COURT AND DEFEATED A MOTION TO DISMISS. SUBSEQUENTLY THE DEPARTMENT OF MOTOR VEHICLES AGREED TO SETTLE, GIVING KOTLER HIS LICENSE PLATE AND PAYING PLF \$75,000 IN FEES AND COSTS. OGILVIE V. GORDON. PLF REPRESENTS SEVERAL CALIFORNIA MOTOR VEHICLE OWNERS WHO WISH TO HAVE PERSONALIZED LICENSE PLATES. THE DEPARTMENT OF MOTOR VEHICLES DENIED THEIR REQUESTS BASED ON A STATE REGULATION THAT BANS PERSONALIZED PLATE CONFIGURATIONS THAT DMV OFFICIALS DETERMINE TO BE "OFFENSIVE TO GOOD TASTE AND DECENCY." PLF FILED SUED IN FEDERAL DISTRICT COURT ON BEHALF OF THE VEHICLE OWNERS AFTER THE SETTLEMENT OF THE RELATED CASE, KOTLER V. SHIOMOTO (SEE ABOVE). BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. OSTREWICH V. TRAUTMAN. PLF REPRESENTS A TEXAS VOTERS WHO WENT TO HER POLLING PLACE WEARING A FIREFIGHTER UNION SHIRT. ELECTION OFFICIALS FORCED HER TO REMOVE THE APPAREL BEFORE BEING ALLOWED TO VOTE BECAUSE THE UNION SUPPORTED ONE OF THE INITIATIVE MEASURES ON THE BALLOT. IN THIS FOLLOW-UP CASE TO MINNESOTA VOTERS ALLIANCE V. MANSKY, PLF FILED A COMPLAINT IN FEDERAL DISTRICT COURT ARGUING THAT A STATUTE FORBIDDING VOTERS FROM WEARING APPAREL RELATED TO ANY CANDIDATE, POLITICAL PARTY, OR ISSUE VIOLATES THE FIRST AMENDMENT FREEDOM OF SPEECH. THE COURT DENIED THE GOVERNMENT'S MOTIONS TO DISMISS AND DISCOVERY CONTINUES. BECAUSE LITIGATION IS ONGOING, IT WOULD BE PREMATURE TO SEEK FEES. PULLEY V. THOMPSON. DEBBIE PULLEY HAS BEEN A CERTIFIED PROFESSIONAL MIDWIFE (CPM) SINCE 1995, GUIDING MOTHERS THROUGH UNCOMPLICATED PREGNANCIES AND HELPING THEM DELIVER THEIR BABIES, OFTEN AT THE MOTHER'S HOME OR A BIRTHING CENTER. IN 2015, GEORGIA GAVE THE BOARD OF NURSING POWER TO DECIDE WHO CAN PRACTICE MIDWIFERY AND THE BOARD SAID YOU NEEDED A NURSING LICENSE TO WORK AS A MIDWIFE. BECAUSE PULLEY IS NOT A NURSE, SHE NO LONGER CAN PRACTICE MIDWIFERY IN GEORGIA. INSTEAD, SHE IS ADVOCATING FOR LEGAL REFORMS AND PUBLIC EDUCATION SO THAT GEORGIA MOTHERS HAVE THE FLEXIBILITY TO CHOOSE A CPM. THE BOARD RESPONDED BY ISSUING A GAG ORDER THAT PROHIBITS PULLEY FROM DESCRIBING HERSELF TRUTHFULLY AS A MIDWIFE. PLF FILED A FEDERAL LAWSUIT ON HER BEHALF TO PROTECT HER RIGHT TO SPEAK THE TRUTH. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. RENTBERRY V. CITY OF SEATTLE, WASHINGTON. SEATTLE ENACTED A LAW FORBIDDING LANDLORDS AND POTENTIAL TENANTS FROM USING ONLINE RENT-BIDDING PLATFORMS FOR AT LEAST ONE YEAR, WHILE THE CITY STUDIES WHETHER THE PLATFORMS RUN AFOUL OF ANY MUNICIPAL RENTAL HOUSING ORDINANCES. REPRESENTING DELANEY WYSINGLE, A LANDLORD WHO RENTS ONE SINGLE-FAMILY HOME IN THE CITY WHO WOULD LIKE TO USE RENT-BIDDING PLATFORMS AS A MEANS TO IDENTIFY AND RENT TO POTENTIAL TENANTS, AND RENTBERRY, A PLATFORM COMPANY, PLF SUED TO INVALIDATE THE MORATORIUM AS A VIOLATION OF THE FIRST AMENDMENT'S PROTECTION FOR FREE SPEECH. THE TRIAL COURT ISSUED AN ADVERSE DECISION AND PLF APPEALED. BRIEFING IS COMPLETE. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES. EQUALITY BEFORE THE LAW: PLF'S OPPOSES DISCRIMINATION BY GOVERNMENT ON THE BASIS OF RACE AND SEX. OUR LITIGATION IS MOST FOCUSED ON DISCRIMINATION IN PUBLIC EDUCATION AND PUBLIC EMPLOYMENT. CHRISTA MCAULIFFE INTERMEDIATE SCHOOL PTO, INC. V. DE BLASIO. PLF REPRESENTS ASIAN-AMERICAN FAMILIES IN A CHALLENGE TO THE NEW YORK CITY DEPARTMENT OF EDUCATION'S RACIALLY DISCRIMINATORY DECISION TO ALTER THE ADMISSIONS CRITERIA TO THE CITY'S SPECIALIZED HIGH SCHOOLS. PLF FILED A COMPLAINT AND MOTION FOR PRELIMINARY INJUNCTION IN FEDERAL DISTRICT COURT. THE PRELIMINARY INJUNCTION WAS DENIED. PLF APPEALED THE DENIAL TO SECOND CIRCUIT, WHICH DENIED RELIEF. PLF FILED A PETITION FOR REHEARING EN BANC. MEANWHILE, LITIGATION CONTINUES IN THE DISTRICT COURT. BECAUSE THE CASE IS PENDING, IT IS PREMATURE TO SEEK FEES.</p>
PART III, LINE 4A	<p>CONNECTICUT PARENTS UNION V. CARDONA. PLF REPRESENTS A PARENT ORGANIZATION TO CHALLENGE A STATE STATUTE THAT REQUIRES ALL MAGNET SCHOOLS IN CONNECTICUT TO MAINTAIN A RACIAL BALANCE OF AT LEAST 25% WHITE STUDENTS. THIS MEANS THAT IN SCHOOLS THAT DO NOT MEET THIS QUOTA, MINORITY STUDENTS ARE TURNED AWAY FROM EMPTY SEATS. THE STATE SUCCESSFULLY MOVED TO DISMISS THE CASE ON THE GROUNDS THAT THE PARENT ORGANIZATION LACKED STANDING. PLF APPEALED TO THE SECOND CIRCUIT COURT OF APPEALS. BECAUSE THIS CASE IS PENDING, IT WOULD BE PREMATURE TO SEEK FEES. IN THE MATTER OF [MINOR BOY]. REPRESENTING FOSTER PARENTS IN AN EQUAL PROTECTION CHALLENGE TO THE FEDERAL INDIAN CHILD WELFARE ACT, WHICH COMPELS STATE COURTS TO FAVOR THE PLACEMENT OF INDIAN CHILDREN WITH INDIAN RELATIVES, SOLELY BECAUSE OF THE CHILD'S AND FOSTER PARENTS' RACES. THE JUVENILE-COURT MAGISTRATE OVERSEEING MINOR BOY'S CASE FOUND THAT A NATIVE AMERICAN TRIBE TESTIFIED THAT MINOR BOY'S FATHER WAS AN ENROLLED MEMBER. MINOR BOY WAS BORN IN A STATE 2,000 MILES FROM THIS NATIVE AMERICAN TRIBE'S RESERVATION, AND HE HAS LIVED IN THAT STATE HIS WHOLE LIFE. MINOR BOY'S MOTHER IS DECEASED, AND HIS FATHER STRUGGLED WITH ADDICTIONS. THE TRIBE INTERVENED IN THE CASE AND SOUGHT TO PLACE MINOR BOY ON ITS RESERVATION WITH RELATIVES WHOM MINOR BOY HAD NEVER MET. MINOR BOY'S FOSTER PARENTS, REPRESENTED BY PLF, SOUGHT LEGAL CUSTODY OF MINOR BOY. THE JUVENILE COURT ISSUED A FAVORABLE DECISION GRANTING LEGAL CUSTODY TO THE FOSTER FAMILY. THERE IS NO POTENTIAL TO RECOVER FEES IN THIS CASE. MELAND V. PADILLA. IN 2018, CALIFORNIA ENACTED A WOMAN QUOTA LAW, WHICH REQUIRES ALL PUBLICLY TRADED COMPANIES THAT ARE INCORPORATED OR HEADQUARTERED IN THE STATE TO HAVE A CERTAIN NUMBER OF FEMALES ON THEIR BOARDS OF DIRECTORS. THIS LAW IGNORES THAT WOMEN ARE MAKING GREAT STRIDES IN THE BOARDROOM WITHOUT A GOVERNMENT MANDATE, AND THEREFORE PERPETUATES THE MYTH THAT WOMEN CAN'T MAKE IT TO THE BOARDROOM WITHOUT GOVERNMENT HELP. MORE IMPORTANTLY, THE LAW FORCES ANYONE SELECTING BOARD MEMBERS TO CONSIDER THEM AS MEMBERS OF A SEX-BASED GROUP, RATHER THAN AS INDIVIDUALS. PLF'S LAWSUIT ON BEHALF OF CREIGHTON MELAND CHALLENGES THE STATE LAW AS A BLATANT VIOLATION OF THE CONSTITUTION'S EQUAL PROTECTION GUARANTEE. THE DISTRICT COURT GRANTED THE STATE'S MOTION TO DISMISS AND PLF APPEALED TO THE NINTH CIRCUIT COURT OF APPEALS. THE CASE REMAINS PENDING, SO IT WOULD BE PREMATURE TO SEEK FEES. QUAD KNOPF, INC. V. PUBLIC UTILITIES COMMISSION. PLF REPRESENTS QUAD KNOPF, AN ENVIRONMENTAL PLANNING AND CONSULTING FIRM IN CALIFORNIA THAT CONTRACTS TO PERFORM SERVICES WITH CALIFORNIA PUBLIC UTILITIES COMMISSION. BECAUSE OF THE COMMISSION'S REGULATIONS REQUIRING THAT CONTRACTORS UTILIZE A SET PERCENTAGE</p>

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	<p>OF WOMEN- AND MINORITY-OWNED SUBCONTRACTORS, QUAD KNOPF IS REQUIRED TO SUBCONTRACT WORK THAT COULD BE PERFORMED BY ITS OWN EMPLOYEES. THESE REGULATIONS VIOLATE THE STATE CONSTITUTION'S COMMITMENT TO PUBLIC CONTRACTING WITHOUT REGARD TO THE RACE OR SEX OF CONTRACTORS, ENACTED AS PROPOSITION 209 IN 1996. PLF PETITIONED THE PUBLIC UTILITIES COMMISSION TO RESCIND ITS REGULATIONS TO THE EXTENT THEY OFFER PREFERENTIAL TREATMENT BASED ON RACE AND SEX. THE PETITION WAS DENIED AND PLF APPLIED FOR REHEARING. SUBSEQUENTLY, PLF FILED A NEW PETITION TO REPEAL OR TO REFUSE TO ENFORCE THE UNCONSTITUTIONAL STATUTES AND REGULATIONS. BECAUSE THE CASE IS ONGOING, IT IS PREMATURE TO SEEK FEES. ROBINSON V. WENTZELL. THE CITY OF HARTFORD RUNS A NUMBER OF WORLD-CLASS MAGNET SCHOOLS. THESE SCHOOLS ARE SO SUCCESSFUL THAT DEMAND OUTSTRIPS THE SCHOOLS' CAPACITY, AND A LOTTERY IS USED TO DECIDE WHO CAN ATTEND. BUT BECAUSE STATE LAW IMPOSES RACIAL QUOTAS ON THESE SCHOOLS-ENROLLMENT MUST BE AT LEAST 25% WHITE OR ASIAN-BLACK AND HISPANIC STUDENTS ARE DENIED ADMISSION IF THEIR ENROLLMENT AT A SCHOOL WOULD RAISE MINORITY ENROLLMENT ABOVE 75%-EVEN IF IT MEANS SEATS REMAIN EMPTY. REPRESENTING SEVEN FAMILIES, PLF SUED UNDER THE CONSTITUTION'S EQUAL PROTECTION CLAUSE TO ENSURE THAT BLACK AND HISPANIC STUDENTS HAVE THE SAME EDUCATIONAL OPPORTUNITIES AS ALL CHILDREN IN CONNECTICUT. THE CITY FILED A MOTION FOR JUDGMENT ON THE PLEADINGS, WHICH PLF BRIEFED. THE COURT DENIED THE CITY'S MOTION. SUBSEQUENT TO A FAVORABLE SETTLEMENT IN A RELATED CASE, PLF VOLUNTARILY DISMISSED THIS CASE. PLF DID NOT SEEK OR RECOVER FEES. AMICUS CASES: PLF FILED AMICUS BRIEFS IN THE FOLLOWING CASES, FURTHERING THE OBJECTIVES DESCRIBED ABOVE. AMERICAN BANKERS ASSOCIATION V. NATIONAL CREDIT UNION ADMINISTRATION (U.S. SUPREME COURT) AMERICANS FOR PROSPERITY FOUNDATION V. BECERRA (U.S. SUPREME COURT) ATLANTIC RICHFIELD CO. V. CHRISTIAN (U.S. SUPREME COURT) AURELIUS INVESTMENT, LLC V. COMMONWEALTH OF PUERTO RICO (U.S. SUPREME COURT) BAILEY V. UNITED STATES (U.S. SUPREME COURT) BRANCH V. COMMONWEALTH EMPLOYMENT RELATIONS BOARD (U.S. SUPREME COURT) BRNOVICH V. DEMOCRATIC NATIONAL COMMITTEE (U.S. SUPREME COURT) C.K. V. TAHOE (SUPREME COURT OF THE STATE OF NEW YORK, ALBANY COUNTY) CHERNAIK V. BROWN (OREGON SUPREME COURT) CTIA V. CITY OF BERKELEY (U.S. SUPREME COURT) ESPINOZA V. WALBORN (U.S. SUPREME COURT) FLECK V. WETCH (U.S. SUPREME COURT) FLORIDA DEPARTMENT OF AGRICULTURE V. DOLLIVER (FLORIDA SUPREME COURT) FREED V. THOMAS (SIXTH CIRCUIT COURT OF APPEALS) FRITZ V. WASHOE COUNTY, NEVADA (U.S. SUPREME COURT) GALARZA V. CITY OF NEW YORK (N.Y. SUPREME COURT, APPELLATE DIVISION) HIGGINSON V. BECERRA (U.S. SUPREME COURT) HOTOP V. CITY OF SAN JOSE (NINTH CIRCUIT COURT OF APPEALS) HUMANE SOCIETY V. KIENZLE (TENTH CIRCUIT COURT OF APPEALS) JACKSON V. RAFFENSBERGER (GEORGIA SUPREME COURT) JARCHOW V. STATE BAR OF WISCONSIN (U.S. SUPREME COURT) JOHNSON V. CITY OF SUFFOLK (VIRGINIA SUPREME COURT) LECH V. CITY OF GREENWOOD VILLAGE (U.S. SUPREME COURT) MOUNTAIN-LANDS CONSERVANCY V. CAL. COASTAL COMM'N (CAL. CT. APP.) MURPHY AUTO GROUP V. FLORIDA DEPT. OF TRANSPORTATION (FLA. CT. APP.) OLSON V. STATE OF CALIFORNIA (NINTH CIRCUIT COURT OF APPEALS) PIZZA DI JOEY, LLC V. MAYOR AND CITY COUNCIL OF BALTIMORE (MARYLAND CT. APP.) POLONSKY V. TOWN OF BEDFORD (N.H. SUPREME COURT) RAYMOND J. LUCIA COS. V. SEC (NINTH CIRCUIT COURT OF APPEALS) REISMAN V. ASSOCIATED FACULTIES OF THE UNIV. OF MAINE (U.S. SUPREME COURT) ROZENBLIT V. LYLES (N.J. SUPERIOR COURT, APPELLATE DIVISION - ORAL ARGUMENT); (N.J. SUPREME COURT) SEILA LAW LLC V. CONSUMER FINANCIAL PROTECTION BUREAU (U.S. SUPREME COURT). SPEECH FIRST, INC. V. FENVES (FIFTH CIRCUIT COURT OF APPEALS) STUDENTS FOR FAIR ADMISSIONS V. PRESIDENT AND FELLOWS OF HARVARD COLLEGE (FIRST CIRCUIT COURT OF APPEALS) SZONYA V. BARR (U.S. SUPREME COURT) UNITED STATES V. LAPANT (E.D. CAL.) UNITED STATES V. LUCERO (NINTH CIRCUIT COURT OF APPEALS) VUGO V. CITY OF NEW YORK (U.S. SUPREME COURT) WINBERRY REALTY PARTNERSHIP V. BOROUGH OF RUTHERFORD (NEW JERSEY SUPREME COURT)</p>
FORM 990, PART VI, SECTION B, LINE 11B	THE TAX PREPARER AND PLF FINANCIAL MANAGEMENT PROVIDE THE FORM 990 TO THE AUDIT COMMITTEE, ALONG WITH EACH TRUSTEE, GIVING THEM THE OPPORTUNITY TO RAISE ANY CONCERNS AND/OR ASK QUESTIONS PRIOR TO THE FILING DATE. A DEADLINE IS GIVEN TO THE TRUSTEES TO INSURE TIMELY FILING OF THE TAX RETURN.
FORM 990, PART VI, SECTION B, LINE 12C	EACH TIME A NEW CASE COMES UP, PLF CHECKS FOR CONFLICTS. EACH DECISION MADE BY THE BOARD, IF SOMEONE HAS A CONFLICT, THE BOARD MEMBER WILL ABSTAIN FROM THE VOTE AND/OR DISCUSSION. ON AN ANNUAL BASIS THE TRUSTEES REVIEW THE POLICY PROVIDING WRITTEN ACKNOWLEDGEMENT. ANY CONFLICTS OR POTENTIAL CONFLICTS ARE RESOLVED BY THE PRESIDENT.
FORM 990, PART VI, SECTION B, LINE 15	COMPENSATION COMMITTEE OF THE BOARD MEETS ANNUALLY AND USES COMPARABILITY DATA PROVIDED BY DIRECTOR OF HUMAN RESOURCES TO DETERMINE THAT THE COMPENSATION DOES NOT EXCEED THE LEVEL OF THE BENEFITS PROVIDED.
FORM 990, PART VI, SECTION C, LINE 19	COPIES ARE AVAILABLE ON THE ORGANIZATIONS WEBSITE OR UPON REQUEST.
FORM 990, PART XI, LINE 9:	SFAS NO.247 ADJUSTMENT FOR SPLIT INTEREST AGREEMENTS -46,601. RECEIVABLES DEEMED UNCOLLECTABLE -218,910.
PART XII, LINE 2C	NO CHANGE FROM PRIOR YEAR

## **Additional Data**

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**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**  
 ▶ **Attach to Form 990.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
PACIFIC LEGAL FOUNDATION

**Employer identification number**

94-2197343

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
<b>(1)</b> PLF BUILDING LLC 930 G STREET SACRAMENTO, CA 95814 47-1126088	COMMERCIAL PROPERTY	CA	0	2,997,131	PACIFIC LEGAL FOUNDATION

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity . . . . .
- b** Gift, grant, or capital contribution to related organization(s) . . . . .
- c** Gift, grant, or capital contribution from related organization(s) . . . . .
- d** Loans or loan guarantees to or for related organization(s) . . . . .
- e** Loans or loan guarantees by related organization(s) . . . . .
- f** Dividends from related organization(s) . . . . .
- g** Sale of assets to related organization(s) . . . . .
- h** Purchase of assets from related organization(s) . . . . .
- i** Exchange of assets with related organization(s) . . . . .
- j** Lease of facilities, equipment, or other assets to related organization(s) . . . . .
- k** Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o** Sharing of paid employees with related organization(s) . . . . .
- p** Reimbursement paid to related organization(s) for expenses . . . . .
- q** Reimbursement paid by related organization(s) for expenses . . . . .
- r** Other transfer of cash or property to related organization(s) . . . . .
- s** Other transfer of cash or property from related organization(s) . . . . .

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>1c</b>		
<b>1d</b>		
<b>1e</b>		
<b>1f</b>		
<b>1g</b>		
<b>1h</b>		
<b>1i</b>		
<b>1j</b>		
<b>1k</b>		
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<b>1m</b>		
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<b>1o</b>		
<b>1p</b>		
<b>1q</b>		
<b>1r</b>		
<b>1s</b>		

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved



**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. (see instructions).

Return Reference

Explanation

Schedule R (Form 990) 2019

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