

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 07-01-2023, and ending 06-30-2024

- 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): 555 Capitol Mall 1290. Room/suite. City or town, state or province, country, and ZIP or foreign postal code: Sacramento, CA 958144605

D Employer identification number: 94-2197343. E Telephone number: (916) 419-7111. G Gross receipts \$ 62,360,171

F Name and address of principal officer: Steven D Anderson, 555 Capitol Mall 1290, Sacramento, CA 958144605

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: https://pacificlegal.org/

K Form of organization: Corporation

L Year of formation: 1973. M State of legal domicile: CA

Part I Summary

Table with 3 main sections: 1. Briefly describe the organization's mission (To defend liberty and justice for all). 2. Check this box if the organization discontinued its operations. 3. Financial summary table with columns for Prior Year and Current Year, covering Revenue, Expenses, and Net Assets or Fund Balances.

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, dated 2024-11-11. Preparer's signature, dated 2024-11-10. Firm's name: Rogers & Company PLLC, address: 8300 Boone Boulevard Suite 600, Vienna, VA 22182.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission:

Pacific Legal Foundation (PLF) litigates nationwide to secure all Americans' inalienable rights to live responsibly and productively in their pursuit of happiness. See Schedule O for full mission.

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 \$ **21,894,761** including grants of \$ **40,000**) (Revenue \$ **260,246**)

Each year, PLF represents hundreds of Americans, free of charge, who seek to improve their lives but are stymied by government. We give them their day in court to vindicate their rights and set a lasting precedent to protect everyone else. See Schedule O for a complete list of cases litigated during the fiscal year ended June 30, 2024.

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** **21,894,761**

Part IV Checklist of Required Schedules

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

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 organizational reporting, compensation, bond issues, and controlled entities.

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 gaming winnings.

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

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, input fields (e.g., 2a, 136), and Yes/No checkboxes. Row 2a includes a value of 136 in a box. Row 13a includes a 'Note' about Schedule O.

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... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of 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... 7b Are any governance decisions reserved to 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... 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?

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 on 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? 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? 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 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. Row 18: Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. 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: Steven D Anderson 555 Capitol Mall Suite 1290 Sacramento, CA 958144605 (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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(1) Robert D Connors Chair of the Board	1.00	X		X			0	0	0
(2) George Kimball Vice Chair	1.00	X		X			0	0	0
(3) Robert K Best Trustee	1.00	X					0	0	0
(4) Ross Borba Jr Trustee	1.00	X					0	0	0
(5) Amy Brigham Boulris Trustee	1.00	X					0	0	0
(6) Brian G Cartwright Trustee	1.00	X					0	0	0
(7) Greg M Evans Trustee	1.00	X					0	0	0
(8) David Gerson Trustee	1.00	X					0	0	0
(9) John C Harris Trustee	1.00	X					0	0	0
(10) Carol Platt Liebau Trustee	1.00	X					0	0	0
(11) April J Morris Trustee	1.00	X					0	0	0
(12) Bruce C Smith Trustee	1.00	X					0	0	0
(13) Charles W Trainor Trustee	1.00	X					0	0	0
(14) Ronald E Van Buskirk Trustee	1.00	X					0	0	0
(15) Jeffrey E Warren Trustee	1.00	X					0	0	0
(16) John Yoo Trustee	1.00	X					0	0	0
(17) Steven Anderson President & CEO	37.50			X			620,178	0	75,544

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(18) John Groen Exec. VP	37.50			X			345,704	0	69,439
(19) Lawrance Salzman Secretary	37.50			X			270,841	0	69,136
(20) Charles Wilcox IV Treasurer	37.50			X			259,446	0	54,383
(21) Joshua Thompson Dir.of Equ & Opp Lit.	37.50				X		221,796	0	54,256
(22) Doug Kruse VP for Development	37.50				X		221,934	0	37,261
(23) Scott Barton VP of Comm & Marketing	37.50				X		222,728	0	42,143
(24) Robert Thomas Dir.of Prop Rights Lit	37.50				X		214,849	0	29,181
(25) Steve Simpson Director of SOP	37.50				X		256,798	0	34,621
(26) James Burling VP of Legal Affairs	30.00					X	224,474	0	49,913
(27) Jan Breemer Senior Attorney	37.50					X	209,564	0	36,704
(28) Deborah LaFetra Senior Attorney	30.00					X	197,780	0	42,007
(29) Todd Gaziano Seperation of Powers	37.50					X	232,348	0	46,594
(30) Damien Schiff Senior Attorney	37.50					X	213,533	0	43,337
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						3,711,973	0	684,519	

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 **58**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization 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
Morgan Meredith & Associates 22780 Indian Creek Drive Suite 100 Dulles, VA 20166	Direct Mail	276,607
My Biz Niche LLC 16100 N Greenway Hayden Loop Suit Scottsdale, AZ 95260	Salesforce/Software Customization & Proj	234,483
Bearing Tree Inc 300 S Riverside Plz Ste 1625 Chicago, IL 60606	Finance & Accounting Services	110,723
Good Kid Productions LLC 11 S 12th St 312 Richmond, VA 23219	Documentary Video Production Services	110,650

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 **4**

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
Contributions, Gifts, Grants, and Other Amt Similar Amounts				
1a Federated campaigns		1a		
b Membership dues		1b		
c Fundraising events		1c		
d Related organizations		1d		
e Government grants (contributions)		1e		
f All other contributions, gifts, grants, and similar amounts not included above		1f	44,192,403	
g Noncash contributions included in lines 1a - 1f:\$		1g	1,069,587	
h Total. Add lines 1a-1f				44,192,403

Program Service Revenue		Business Code				
2a Court-awarded attorney fees		541100	260,246	260,246		
b						
c						
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.			260,246			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,879,186			1,879,186	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a Gross rents		(i) Real	(ii) Personal				
		6a						
		b Less: rental expenses	6b					
	c Rental income or (loss)	6c						
	d Net rental income or (loss)							
	7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
		7a	15,456,300	483,591				
		b Less: cost or other basis and sales expenses	7b	13,874,521	551,141			
		c Gain or (loss)	7c	1,581,779	-67,550			
	d Net gain or (loss)				1,514,229			1,514,229
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18							
		8a						
b Less: direct expenses	8b							
c Net income or (loss) from fundraising events								
9a Gross income from gaming activities. See Part IV, line 19								
	9a							
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10a Gross sales of inventory, less returns and allowances								
	10a							
b Less: cost of goods sold	10b							
c Net income or (loss) from sales of inventory								

Other Revenue Misc Amt	11a Other income	Business Code				
		900099	88,445			88,445
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d			88,445			
12 Total revenue. See instructions			47,934,509	260,246	0	3,481,860

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	40,000	40,000		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,169,347	2,796,341	216,629	156,377
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	12,652,782	11,163,657	864,830	624,295
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	982,454	744,535	189,506	48,413
9 Other employee benefits	1,371,864	1,052,880	182,862	136,122
10 Payroll taxes	1,185,626	913,240	168,857	103,529
11 Fees for services (non-employees):				
a Management				
b Legal	20,833		20,833	
c Accounting	46,151		46,151	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	183,776		183,776	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,908,806	1,540,539	291,236	77,031
12 Advertising and promotion				
13 Office expenses	1,031,013	433,674	161,718	435,621
14 Information technology	548,649	208,842	94,803	245,004
15 Royalties				
16 Occupancy	809,000	713,788	55,296	39,916
17 Travel	2,112,697	1,547,476	321,734	243,487
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	277,005	244,403	18,934	13,668
23 Insurance	110,416	97,421	7,547	5,448
24 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.)				
a Registrations/Fees	347,591	235,787	101,781	10,023
b Library and research	155,762	155,762		
c Miscellaneous	59,817	6,416	52,754	647
d Bad debt expense	10,500		10,500	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	27,024,089	21,894,761	2,989,747	2,139,581
26 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).				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash-non-interest-bearing	4,301,308	1	6,757,191
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	845,639	3	2,447,855
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	299,661	9	311,049
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,455,747		
	b Less: accumulated depreciation	10b 1,840,113	776,013	10c 615,634
	11 Investments—publicly traded securities	69,510,473	11	98,866,422
	12 Investments—other securities. See Part IV, line 11	4,557,666	12	0
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	4,929,500	15	4,556,684
16 Total assets: Add lines 1 through 15 (must equal line 33)	85,220,260	16	113,554,835	
Liabilities	17 Accounts payable and accrued expenses	1,454,478	17	1,496,661
	18 Grants payable		18	
	19 Deferred revenue	0	19	17,500
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	5,721,326	25	5,537,552
	26 Total liabilities. Add lines 17 through 25	7,175,804	26	7,051,713
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	74,096,101	27	100,146,398
	28 Net assets with donor restrictions	3,948,355	28	6,356,724
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	78,044,456	32	106,503,122
33 Total liabilities and net assets/fund balances	85,220,260	33	113,554,835	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	47,934,509
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,024,089
3	Revenue less expenses. Subtract line 2 from line 1	3	20,910,420
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	78,044,456
5	Net unrealized gains (losses) on investments	5	7,282,630
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	265,616
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	106,503,122

Part XII Financial Statements and Reporting

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

		Yes	No
1	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 on Schedule O.		
2a	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
2b	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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	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	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
3b	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

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.

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)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An 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. See instructions. Enter the name, city, and state of the college or university:
- 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—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 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 described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - 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).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	13,762,161	16,892,254	26,374,951	21,771,790	44,192,403	122,993,559
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3	13,762,161	16,892,254	26,374,951	21,771,790	44,192,403	122,993,559
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						14,128,828
6 Public support. Subtract line 5 from line 4.						108,864,731

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	13,762,161	16,892,254	26,374,951	21,771,790	44,192,403	122,993,559
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,257,015	692,541	1,373,866	1,646,192	1,879,186	6,848,800
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	155,488	299,957	111,055	32,006	88,445	686,951
11 Total support. Add lines 7 through 10						130,529,310
12 Gross receipts from related activities, etc. (see instructions)					12	2,260,582
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	83.400 %
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	88.980 %
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input 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

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests-2023. 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.
b 33 1/3% support tests-2022. 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.
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 box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	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 Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
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 Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	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 Part VI 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.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , 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	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	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 Part VI .		
7	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).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a	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 Part VI .		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined on 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 Part VI .		
10a	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	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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the officers, 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>		
2 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
1 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
1 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?		
2 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>		
3 By reason of the relationship described in line 2 above, 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

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):

- a** The organization satisfied the Activities Test. Complete **line 2** below.
- b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

	Yes	No
a 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 Did the activities described on line 2a, above 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>		

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

	Yes	No
a 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>If "Yes" or "No", provide details in Part VI.</i>		
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)

- | | | | |
|---|----------|--|--|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 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) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | | |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|--|-----------|--|--|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 | | |
| 3 Subtract line 2 from line 1d | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035 | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |

Section C - Distributable Amount

Current Year

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

- 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
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023:			
a From 2018.			
b From 2019.			
c From 2020.			
d From 2021.			
e From 2022.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7:			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019.			
b Excess from 2020.			
c Excess from 2021.			
d Excess from 2022.			
e Excess from 2023.			

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
Schedule A, Part II, Line 10, Explanation of Other Income:	Other Income - 2019 Amount: \$ 155,488. 2020 Amount: \$ 299,957. 2021 Amount: \$ 111,055. 2022 Amount: \$ 32,006. 2023 Amount: \$ 88,445.

Additional Data

Return to Form

Software ID:
Software Version:

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

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

2023

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
- Form 990-PF
 - 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 33¹/₃% 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.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<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
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
(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:

Political Campaign and Lobbying Activities

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.**

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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?		<input type="checkbox"/> Yes <input type="checkbox"/> No
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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.		

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

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.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	0													
b Total lobbying expenditures to influence a legislative body (direct lobbying)	55,382													
c Total lobbying expenditures (add lines 1a and 1b)	55,382													
d Other exempt purpose expenditures	26,784,931													
e Total exempt purpose expenditures (add lines 1c and 1d)	26,840,313													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000													
<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.													
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000													
h Subtract line 1g from line 1a. If zero or less, enter -0-	0													
i Subtract line 1f from line 1c. If zero or less, enter -0-	0													
j 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.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	79,090	384,173	23,076	55,382	541,721
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f 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
1 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:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d 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
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

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."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4 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?	4	
5 Taxable amount of lobbying and political expenditures. See Instructions	5	

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:

Supplemental Financial Statements

2022

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 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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year.

Part II Conservation Easements.

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

Form for Part II Conservation Easements, including checkboxes for various types of easements and a table for 'Held at the End of the Year'.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including checkboxes and dollar amounts.

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 |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, 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
1a Beginning of year balance	70,185,116	61,204,043	67,085,450	53,198,337	54,108,051
b Contributions	20,529,729	8,031,016	4,482,861	1,411,631	3,037,510
c Net investment earnings, gains, and losses	10,652,468	7,587,380	-8,705,901	14,233,204	1,073,612
d Grants or scholarships					
e Other expenditures for facilities and programs	6,904,545	6,478,296	1,495,905	1,613,764	4,889,523
f Administrative expenses	187,559	159,027	162,462	143,958	131,313
g End of year balance	94,275,209	70,185,116	61,204,043	67,085,450	53,198,337

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 98.221 %
 - b** Permanent endowment ▶ 1.779 %
 - c** Term 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 |
|--|-----|----|
| (i) Unrelated organizations | No | No |
| (ii) Related organizations | No | No |
- 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
1a Land				
b Buildings				
c Leasehold improvements		1,691,430	1,284,220	407,210
d Equipment		764,317	555,893	208,424
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				615,634

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.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

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.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Liability to beneficiaries	3,796,938
Lease liabilities - operating leases	1,740,614
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	5,537,552

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.

1	Total revenue, gains, and other support per audited financial statements		1	55,298,979
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	7,282,630	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	265,616	
e	Add lines 2a through 2d			2e 7,548,246
3	Subtract line 2e from line 1			3 47,750,733
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	183,776	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 183,776
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 47,934,509

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.

1	Total expenses and losses per audited financial statements		1	26,840,313
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d			2e 0
3	Subtract line 2e from line 1			3 26,840,313
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	183,776	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 183,776
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 27,024,089

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 V, Line 4:	The Organization's endowments include both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. Donor-restricted endowment funds that are perpetual in nature consist of one endowment fund to be invested in perpetuity with gains and losses. Interest and dividends are to be used for operating or other purposes as designated by the Board of Trustees. Board quasi-endowments have been designated to provide annual income that is predictable and reliable to assure the ability of the Organization to meet long-term professional obligations inherent in the nature of its litigation services.
Part X, Line 2:	Management evaluated the Organization's tax positions and has concluded that the Organization has taken no uncertain tax positions that require either recognition or disclosure in the accompanying financial statements.
Part XI, Line 2d - Other Adjustments:	Change in value of split-interest agreements 265,616.

Additional Data

Return to Form

Software ID:
Software Version:

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule I
(Form 990)**

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

▶ Attach to Form 990.

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

Department of the
Treasury
Internal Revenue Service

Name of the organization
Pacific Legal Foundation

Employer identification number

94-2197343

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Talent Market 1367 Connecticut Avenue NW Suite 200 Washington, DC 20036	52-1928321	501c3	25,000	0			Assistance in locating employee talent.
(2) Pelican Institute for Public Policy 400 Poydras St Suite 900 New Orleans, LA 70130	26-1704791	501c3	15,000	0			Program Support

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **2**
- 3** Enter total number of other organizations listed in the line 1 table **0**

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Part I, Line 2:	The Organization requires grantees' grant reports through the year and the funds could only be used for education purposes.

Additional Data

[Return to Form](#)

Software ID:
Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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.**

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
Pacific Legal Foundation

Employer identification number

94-2197343

Part I 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.

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

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

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all 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.

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

	Yes	No
1b		
2		
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
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, 1099-MISC compensation, and/or 1099-NEC			(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				
1 Steven Anderson President & CEO	(i)	545,178	75,000	0	52,800	22,744	695,722	0
	(ii)	0	0	0	0	0	0	0
2 John Groen Exec. VP	(i)	328,204	17,500	0	51,516	17,923	415,143	0
	(ii)	0	0	0	0	0	0	0
3 Lawrance Salzman Secretary	(i)	251,841	19,000	0	45,814	23,322	339,977	0
	(ii)	0	0	0	0	0	0	0
4 Charles Wilcox IV Treasurer	(i)	244,446	15,000	0	42,723	11,660	313,829	0
	(ii)	0	0	0	0	0	0	0
5 Steve Simpson Director of SOP	(i)	256,798	0	0	22,959	11,662	291,419	0
	(ii)	0	0	0	0	0	0	0
6 Todd Gaziano Seperation of Powers	(i)	232,348	0	0	29,040	17,554	278,942	0
	(ii)	0	0	0	0	0	0	0
7 Joshua Thompson Dir.of Equ & Opp Lit.	(i)	221,796	0	0	30,939	23,317	276,052	0
	(ii)	0	0	0	0	0	0	0
8 James Burling VP of Legal Affairs	(i)	224,474	0	0	32,013	17,900	274,387	0
	(ii)	0	0	0	0	0	0	0
9 Scott Barton VP of Comm & Marketing	(i)	215,228	7,500	0	30,489	11,654	264,871	0
	(ii)	0	0	0	0	0	0	0
10 Doug Kruse VP for Development	(i)	211,934	10,000	0	36,114	1,147	259,195	0
	(ii)	0	0	0	0	0	0	0
11 Damien Schiff Senior Attorney	(i)	213,533	0	0	20,031	23,306	256,870	0
	(ii)	0	0	0	0	0	0	0
12 Jan Breemer Senior Attorney	(i)	209,564	0	0	13,389	23,315	246,268	0
	(ii)	0	0	0	0	0	0	0
13 Robert Thomas Dir.of Prop Rights Lit	(i)	214,849	0	0	11,264	17,917	244,030	0
	(ii)	0	0	0	0	0	0	0
14 Deborah LaFetra Senior Attorney	(i)	187,780	10,000	0	18,823	23,184	239,787	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
------------------	-------------

Additional Data

Return to Form

Software ID:

Software Version:

Noncash Contributions

2023

**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 for the latest information.**

Department of the Treasury
Internal Revenue Service

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	30	519,587	Fair 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	X	1	550,000	Fair Market Value
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
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 **29** 2

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
30a		No
31	Yes	
32a		No
33		

- 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?
- 32a** Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?
- b** If "Yes," describe in Part II.
- 33** If the organization 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
Part I, Column (b):	The number in column (b) reflects the number of contributions.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE O
(Form 990)**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 for the latest information.

2023**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
Pacific Legal Foundation

Employer identification number

94-2197343

Return Reference	Explanation
Form 990, Part III, Line 1, Description of Organization Mission:	Pacific Legal Foundation (PLF) litigates nationwide to secure all Americans' inalienable rights to live responsibly and productively in their pursuit of happiness. PLF combines strategic and principled litigation, communication, and research to achieve landmark court victories enforcing the Constitution's guarantee of individual liberty.
Form 990, Part III, Line 4a	<p>PLF attorneys directly represented clients in the following cases furthering the Foundation's overarching mission to protect and enhance individual liberty. The cases further the goals of individual rights and liberty in the realms of property rights, separation of powers, equality under the law, and economic opportunity. In all cases, actions attributed to PLF were done by PLF attorneys properly admitted to each jurisdiction. 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 secure the right to the productive and ordinary use of land; prevent governments from taking property; fight unconstitutional or unlawful regulatory requirements; promote balance in environmental laws; and stop unreasonable searches and seizures. 835 Hinesburg Road LLC v. South Burlington, Vermont. 835 Hinesburg Road, LLC, is challenging a city's designation of a portion of its land as open space "Habitat Blocks." The ordinance that created the Habitat Blocks categorically classifies some of the owner's land as unbuildable, and the city rejected the owner's development proposal. Yet when the owner sued the city for a regulatory taking, the district court dismissed the case on the theory that the case is not ripe because the city retains discretion to approve some development in the future. PLF represented the owner on appeal to the Second Circuit to argue that federal courts should be as receptive to civil rights claims based on property ownership as they are with other types of civil rights claims. The Second Circuit affirmed. PLF filed a petition for writ of certiorari. Because this case is pending, it is premature to seek fees. Benedetti v. County of Marin, California. Before they may build a family home on the rural property they have owned for years, the Marin County's land use plan requires the Benedetti family-brothers Arron and Arthur who inherited the estate of their father, Willie-to agree that they will be "actively and directly engaged in agriculture and to record a restrictive covenant that they and all future owners of the home will be farmers or ranchers forever. These requirements place unconstitutional conditions on the Benedettis' liberty and property rights. PLF filed a lawsuit on their behalf in state court, survived a demurrer, and litigated on the merits. The trial court held in favor of the county. PLF appealed to the Ninth Circuit. Because litigation is ongoing, it is premature to seek fees. Bordelon v. Baldwin County, Alabama. PLF represents Mike Bordelon and Breezy Shores, LLC, who are developers who intended to build a three-story, 14-unit residential rental building. After obtaining the necessary permits and starting construction, the county bowed to community pressure and issued a Stop Work Order. The revocation of the building permit caused economic harm and destroyed the owner's reasonable investment-backed expectations, and the character of the government action differed little from a physical invasion. As such, the order caused a regulatory taking for which the county must pay just compensation. The developers won in the trial court and the county appealed. PLF looks to preserve their victory in the Eleventh Circuit. Victory! The appellate court upheld the district court decision in all respects, such that the developers will receive just compensation for the taking of their property. It denied the county's petition for rehearing, leaving the victory intact. The County filed a petition for writ of certiorari. PLF sought \$61,718 in attorneys' fees in a pending motion. Chinook Landing v. United States. PLF represents Chinook Landing LLC in a quiet title action against the federal government. The late John Lund (who owned Chinook Landing, which took title under Lund's probate) brought a quiet title and takings case against the Bonneville Power Association, a federal power marketing agency in the Pacific Northwest. The district court dismissed the case, holding that the case was filed outside the applicable statute of limitations. PLF took over the case on appeal in the Ninth Circuit to argue that the Quiet Title Act's statute of limitations is not triggered by the recording of an easement, the federal government does not have an implicit access easement when the governing deed allows for an explicit easement on another portion of the property, and the Tucker Act's statute of limitations does not begin to run until after title has been quieted in the government's favor. Prevailing on these arguments will open the courthouse doors to more property owners. After oral argument, the Ninth Circuit transferred the case to the Federal Circuit for decision. Because this case is pending, it is premature to seek fees. DiPietro v. Town of Bolton, Massachusetts. The Town of Bolton took Alan DiPietro's home, farm, and land worth at least \$370,000 as payment for a debt of approximately \$60,000. Bolton not only confiscated DiPietro's title and equity, it also thwarted his attempts to pay his debt and save his farm from foreclosure. Bolton's appropriation of DiPietro's home equity, above and beyond the amount of the debt, violated the state and federal constitutional prohibitions on takings of property without just compensation and imposition of excessive fines as well as the common law that forbids unjust enrichment. The case was stayed pending resolution of Tyler v. Hennepin County in the Supreme Court, and after PLF's victory in Tyler, litigation resumed. Because the case is pending, it is premature to seek fees. DJB Rentals, LLC v. City of Largo, Florida. PLF represents DJB Rentals, LLC, which is owned and managed by retiree Donald J. Bourgeois, in the Florida Supreme Court to argue that a property owner subject to ruinous daily accruing fines has a state constitutional right to bring an excessive fines claim after the City seeks to collect those fines. The lower court held that an owner could only bring an excessive fines claim within 30 days of the code enforcement decision imposing daily fines. PLF argues that procedural due process requires that an owner have meaningful notice of the total aggregate fine and a meaningful opportunity to challenge the excessiveness of that amount after the government seeks to collect the fine. The Florida Supreme Court denied the petition for review. The case is closed. PLF did not seek or recover fees.</p>
Form 990, Part III, Line 4a	DM Arbor Court Ltd. v. City of Houston. PLF represents DM Arbor Court, owner and operator of Arbor Court Apartments comprised of 232 low-income, federally-subsidized apartments distributed amongst fifteen 2-story, residential buildings. After the building was flooded by severe storms and rendered largely uninhabitable, DM sought a remediation permit to repair its tenants' homes. Houston denied the permit and the trial court held that this did not effect a taking that required just compensation. PLF took over the appeal to the Fifth Circuit to argue that the denial was a regulatory taking. PLF later withdrew from representation. PLF did not seek or recover fees. EEE Minerals, LLC v. State of North Dakota. PLF represents EEE Minerals, LLC, and the Vohs Family Trust in a takings lawsuit against North Dakota state officials who divested the plaintiffs of their mineral rights. While represented by private counsel, EEE appealed an adverse trial court decision to the Eighth Circuit, which

Return Reference	Explanation
	<p>affirmed on the ground that the state enjoys sovereign immunity under the Eleventh Amendment that precludes property owners from seeking just compensation. After the court denied a petition for rehearing, PLF filed a petition for writ of certiorari arguing that the self-executive Just Compensation clause, incorporated against the states via the Fourteenth Amendment, cannot be rendered a nullity by a state's assertion of sovereign immunity. The petition was denied. The case is closed. PLF did not seek or recover fees. <i>El Papel v. City of Seattle</i>. PLF represents several Seattle landlords in a federal lawsuit challenging state and city rules that prohibit landlords from evicting tenants. The rules, adopted in response to the pandemic, violate landlords' rights to freely use and occupy their property. Governments shouldn't use overly broad emergency action to force landlords-or any businesses-to house non-paying or disruptive tenants against their will. Government may employ other solutions, such as rental assistance, that respect the rights of property owners while responding to tenants' needs. The parties filed cross-motions for summary judgment. The court ruled in favor of the city on grounds of mootness. PLF appealed to the Ninth Circuit, which affirmed. PLF filed a petition for writ of certiorari, which was denied. PLF did not seek or recover fees. <i>Fair v. Continental Resources</i>. Kevin and Terry Fair fell behind on their property taxes after medical problems caused severe financial hardship. When they failed to pay \$5,200 in taxes, interest, penalties, and costs by the deadline, Scotts Bluff County extinguished the Fairs' entire interest in their \$60,000 home and conveyed it to an investor who paid the tax debt. Unlike other types of debt collection, the Fairs' foreclosed home was not sold after competitive bidding, leaving no opportunity for the Fairs to be paid for their equity from the proceeds remaining after paying the debt. After Terry Fair died, PLF represented Kevin Fair in a petition asking the U.S. Supreme Court to review the statutes authorizing home equity theft. The Court granted the petition, vacated the Nebraska Supreme Court decision, and remanded for reconsideration in light of PLF's victory in <i>Tyler v. Hennepin County</i>. On remand, PLF filed supplemental briefs and orally argued in the Nebraska Supreme Court. Because this case is pending, it is premature to seek fees. <i>Flying Crown Subdivision v. Alaska Railroad Corporation</i>. PLF represents a homeowners' association near Anchorage to appeal a dispute against the state-owned Alaska Railroad. For decades, many homeowners used a nearby airstrip to fly and some homeowners purchased their homes specifically because of their proximity to the airstrip. The Railroad filed a Quiet Title Act case against the homeowners, alleging that it owns an exclusive easement, and because a portion of the airstrip overlaps with a portion of the railroad easement, the homeowners are forbidden to use the airstrip without paying the railroad a fee for a license. PLF litigated the case in the Ninth Circuit. The court issued an adverse decision and PLF filed a petition for rehearing en banc, which was denied with one dissent. PLF filed a petition for writ of certiorari, which was denied. The case is closed. PLF did not seek or recover fees.</p>
Form 990, Part III, Line 4a	<p><i>Foster v. U.S. Department of Agriculture</i>. Arlen and Cindy Foster are third-generation farmers in Miner County, South Dakota. They have long engaged in responsible land conservation, including planting a tree line to prevent erosion. In the winter, deep snow drifts pile in the tree belt and come spring, the melting snow collects in a farm field. A federal agency ruled that the resulting mud puddle is a federally protected wetland, thus forcing the Fosters to choose between farming their property and maintaining eligibility for federal benefits such as crop insurance. PLF represents the Fosters in federal court to challenge the Natural Resources Conservation Service's refusal to review whether one of the Fosters' farm fields contains a federally regulated wetland. The parties filed cross-motions for summary judgment. The trial court ruled in favor of the government. PLF appealed to the Eighth Circuit, which affirmed. PLF filed a petition for writ of certiorari. Because this case is pending it is premature to seek fees. <i>Friends of the Crazy Mountains v. Erickson</i>. Several groups sued the Forest Service and a private landowner in federal court, seeking to cancel a voluntary agreement to resolve conflict over public access to the Crazy Mountains across private property. These groups seek to compel the Forest Service to aggressively pursue claims of a possible easement across the landowners' property, even though the agency has never formally established its existence. PLF represents private property owners M Hanging Lazy 3, LLC and Henry Guth, Inc. to defend private property rights by establishing, among other things, that the process of formally establishing a public easement cannot be circumvented by suing an agency under the Administrative Procedures Act and that establishment of an easement by prescription is a taking requiring just compensation. Victory! The parties filed cross-motions for summary judgment and the court ruled in favor of the landowners' private property rights. The plaintiffs appealed and PLF defended the ruling in the Ninth Circuit, which affirmed. The case is closed. PLF did not seek or recover fees. <i>Gearing v. City of Half Moon Bay</i>. PLF represents Thomas and Daniel Gearing, father and son owners of six undeveloped parcels of land in Half Moon Bay, California. They want to build five single-family residences, two of which would provide housing for family members who otherwise cannot afford to live in California. The city rejected their plans to develop the property because that part of town lacks an overall land use plan. After the Gearings sued in federal court claiming that this rejection worked a regulatory taking, the city filed an eminent domain action in state court then successfully moved the federal court to abstain. PLF filed a petition for writ of certiorari advocating for full access to federal courts for takings claimants. The petition asks the Supreme Court to hold that federal courts must not abstain from deciding takings cases when federal courts are duty bound to adjudicate civil rights cases. The petition was denied. The case is closed. PLF did not seek or recover fees. <i>Gonzales v. Inslee</i>. PLF represents several Seattle landlords in a state lawsuit challenging the Washington Governor's executive orders that prohibited landlords from evicting tenants during the Covid pandemic. The orders violate landlords' rights to freely use and occupy their property. Governments shouldn't use overly broad emergency action to force landlords-or any businesses-to house non-paying or disruptive tenants against their will. Washington state courts rejected the property owners' takings claims and PLF took over the case and filed a petition for writ of certiorari, which was denied. The case is closed. PLF did not seek or recover fees. <i>Hadian v. California Coastal Commission</i>. San Luis Obispo County imposed a moratorium on new development in 2001, based on the limited water supply available, that was later incorporated into the Local coastal Plan. However, some existing customers had already obtained water meters and could not be denied the right to develop. PLF represents Al Hadian and Ralph Bookout in state court. Both men obtained water meters before 2001 and development permits from the County. The Coastal Commission then stepped in and denied the permits because it views any additional water use as a per se adverse impact. The Commission's rewriting of the county's program undermines the rule of law to deny individuals their property rights. Because this case is pending, it is premature to seek fees.</p>
Form 990, Part III, Line 4a	<p><i>Hall v. Meisner</i>. PLF represents several former Oakland County, Michigan, homeowners who lost their homes to tax foreclosure. Instead of selling the homes at auction, the City of Southfield took title to the properties by paying only the tax debt then gave the properties free of charge to a company that took large windfalls at the expense of the former owners. The company is controlled by key City officials. The owners sued to recover the equity in their homes but the trial court dismissed their claims. PLF took over the case and appealed to the Sixth Circuit, arguing that the City and related companies violated the former owners' constitutional rights and the doctrine of unjust enrichment when they took valuable homes that were worth more than the encumbering property tax debts. The Sixth Circuit agreed, holding that the City's retention of Hall's equity effected an unconstitutional taking, and remanding for just compensation. PLF successfully opposed the county's petition for rehearing en banc and the Attorney General's motion to intervene. The City petitioned the Supreme Court for a writ of certiorari on the takings issue, and PLF cross-petitioned on excessive fines. Both petitions were denied. The case is being litigated by private counsel on remand, but PLF retains an interest in future fees. <i>Haney, as Trustee for Gooseberry Island v. Town of Mashpee, Mass.</i> PLF represents Matthew Haney, the trustee overseeing 4-acre Gooseberry Island in Popponesset Bay, Massachusetts. For ten</p>

Return Reference	Explanation
	<p>years, Haney attempted to obtain permission to develop the island with one single-family residence. Various agencies forced Haney to play regulatory whack-a-mole, preventing Haney from building one home on his own land until he obtained permission from multiple agencies. When the Town refused to grant zoning variances necessary to build, Haney sued for a taking. Lower federal courts claimed his case was not ripe for decision and refused to rule on the merits. To support property owners' access to courts, PLF filed a petition for writ of certiorari urging the Court to consider whether a regulatory takings claim is ripe when a landowner has received a flat "no" on any one of three necessary permits required to build a home. The petition was denied. PLF did not seek or recover fees. Heights Apartments, LLC v. Walz. PLF represents Heights Apartments, LLC, in the Eighth Circuit Court of Appeals on the question of whether sovereign immunity defeats plaintiff's claim that Minnesota's COVID-related eviction ban violated the Takings Clause. The federal district court held that Eleventh Amendment sovereign immunity principles bar Heights' takings claim. PLF's appeal seeks to secure federal court review of claims against state entities under the federal Takings Clause. Because this case is pending, it is premature to seek fees. HomeRoom, Inc. v. City of Shawnee, Kansas. PLF represent HomeRoom, Inc. (a property management company) and Val French in a federal lawsuit challenging Shawnee's "co-living ban ordinance, which regulates the occupancy of homes on the basis of family relationships by prohibiting four or more unrelated persons from living together. When the ordinance was adopted, Val lived with her husband, their two adult sons, and the girlfriend of one of the sons. Fearing enforcement, the son and girlfriend moved out. Homeowners and individuals have a fundamental right to establish a household that meets their personal needs without undue government interference. The ordinance violates the due process and equal protections of the U.S. Constitution as well as state land use statutes. The trial court ruled in favor of the city. PLF appealed to the Tenth Circuit and filed briefs. Because the case is pending, it is premature to seek fees. Idaho Conservation League v. Poe. PLF represents Shannon Poe in the Ninth Circuit Court of Appeals to challenge a district court decision that, in deferring to EPA regulations, held that Poe's suction dredge mining "added" pollutants to a "water of the United States and thus required a permit under section 402 of the Clean Water Act. Because suction dredge mining does not in fact add pollutants to regulated waters, it does not require a permit under section 402. At most, the discharge of "dredged or fill material" might have required a permit under section 404. The Ninth Circuit issued an adverse decision. PLF petitioned for rehearing en banc, which was denied. PLF filed a petition for writ of certiorari. Because this case is ongoing, it is premature to seek fees.</p>
<p>Form 990, Part III, Line 4a</p>	<p>In the Matter of the Petition of Muskegon County Treasurer. PLF represents multiple victims of tax foreclosure, arguing that Muskegon County violated the state and federal constitutions by denying former property owners the surplus proceeds from the auction of their tax-foreclosed properties. The County refuses to pay the surplus proceeds because the owners missed an administrative deadline for submitting a claim form, despite filing timely judicial motions for return of their surplus. The case seeks to secure due process for property owners when they claim the surplus equity value of their tax-foreclosed homes, which PLF's Supreme Court victory in Tyler v. Hennepin County entitles them to receive. The Takings Clause affirmatively requires government to pay for what it takes; it cannot avoid that duty by creating a claim process designed to minimize payment of just compensation for taken property. PLF petitioned the Michigan Supreme Court to hear the case. Because the litigation is ongoing, it is premature to seek fees. Iten v. County of Los Angeles. Howard Iten is a retired auto mechanic who depends on rental income from a single commercial property in Lawndale, California. His current tenant is an auto repair franchisee who refused to fully pay his rent during the COVID-19 pandemic, even though his business remained open the entire time. He owes Iten thousands of dollars in back rent but Iten cannot evict him under Los Angeles County's commercial eviction moratorium. The franchisee can avoid paying any current or back-rent until a full year after the moratorium expires and need never pay interest or fees. The moratorium undermines the lease contract without accomplishing anything to curb the emergency that supposedly justified its enactment. PLF represents Iten in a federal lawsuit to assert his rights under the federal Constitution's Contract Clause. The court dismissed the lawsuit. PLF appealed to the Ninth Circuit, which issued a favorable decision and remanded for litigation on the merits. The district court again dismissed the lawsuit. PLF appealed. Because this case is ongoing, it is premature to seek fees. Johnson v. City of East Orange, New Jersey. In 2014, Lynette Johnson purchased commercial property in East Orange for two of her children to run a business out of the location. She spent \$55,000 to purchase the property and another \$16,000 getting architectural plans and permits for renovations. The City sent notices of tax assessments and eventual tax lien and foreclosure only to that property, and not to her nearby residential address in Newark where she has lived (and paid taxes) for nearly thirty years. By the time her tax lien was foreclosed in 2018, she owed a little under \$20,000. The City sold the property to a private investor for \$101,000 and kept it all. PLF represents Johnson in a state court lawsuit arguing that the city's foreclosure and keeping of the surplus effected a taking requiring just compensation. The parties filed cross-motions for summary judgment and supplemental briefs regarding PLF's victory in Tyler v. Hennepin County and other home equity theft cases. The court ruled for the city on procedural grounds. PLF appealed. Because this case is ongoing, it is premature to seek fees. Kagan v. County of Los Angeles. PLF represents Frank and Rachel Revere and David and Judith Kagan, who jointly own a duplex in Los Angeles. The Reveres reside in the downstairs unit and want their son and his family to move into the upstairs unit, which would require them to evict the existing tenant. They are thwarted by the county's rent stabilization ordinance that grants that tenant "protected" status and prohibits them from evicting him. After the homeowners lost in the lower courts, PLF took over the case and filed a petition for writ of certiorari in the Supreme Court to ask whether a prohibition on evicting a tenant effects a physical taking of property by authorizing the tenant to continue possessing and occupying rental property while the owners lose the right to possess the property for their own family's use. The petition was denied and the case is closed. PLF did not seek or recover fees. Medeiros v. Virginia Dept. of Wildlife Resources. James Medeiros's property is posted with "No Trespassing" signs yet has been overrun frequently by hunting dogs and their owners. PLF represents James and other property owners with posted land to challenge the Commonwealth's so-called "right to retrieve" law, which allows sportsmen to enter private property any time of day, any time of year, to retrieve their hunting dogs, without the landowner's consent. The state court lawsuit argues that this law effects a per se physical taking without just compensation. The trial court granted the government's motion to dismiss and the appellate court affirmed. PLF's petition for rehearing was denied. PLF appealed to the Virginia Supreme Court, which agreed to hear the case. Because this case is ongoing, it is premature to seek fees.</p>
<p>Form 990, Part III, Line 4a</p>	<p>Masucci v. Judy's Moody. Judy's Moody LLC is a company owned by Keith Dennis that holds title to his coastal home in Maine. For over 400 years, coastal property owners in Maine have held title to the intertidal zone (land between the mean high tide line and the low tide line). In 2021, locals unhappy with this settled law filed a lawsuit seeking a judicial declaration that all intertidal zones on Maine's coastline are public property. PLF represents Judy's Moody to argue that the right to control access to private property is an essential property right and that changing hundreds of years of settled private property rights raises serious Takings Clause concerns. The court ruled in favor of Judy's Moody that private property owners, not the state, own the intertidal zone, but allowed one part of the locals' lawsuit to continue. PLF filed a motion for reconsideration on that last issue. Litigation continues on the scope of the public easement and the parties filed cross-motions for summary judgment. Victory! The property owners continue to hold title to their land in the intertidal zone. The locals appealed and PLF cross-appealed. Because this case is ongoing, it is premature to seek fees. Mendelson v. County of San Mateo, California. PLF represents Felix Mendelson</p>

Return Reference	Explanation
	<p>in the Ninth Circuit, challenging the County's prohibition on development in designated sensitive habitat as a taking. Felix filed a coastal development permit to build a single family home on property that all parties know is a designated riparian corridor where all construction is prohibited. Rather than condemning the land or denying Mendelson's permit so he could file an inverse condemnation claim, the government simply sat on the application and refused to issue a response. PLF argues that local government cannot avoid rendering a final decision as a means to avoid liability for a taking. Because the case is ongoing, it is premature to seek fees. <i>Montanans Against Irresponsible Densification v. State of Montana</i>. PLF represents Habitat for Humanity of Missoula, Montana, and Chris Chitty, a homeowner and Missoula architect, as intervenors defending against a lawsuit challenging a Montana state law that requires local governments to allow accessory dwelling units (ADUs) and duplexes on all residentially zoned parcels. The intervenors are defending their right under state law to build a second residential unit or ADU on lots zoned "single-family." PLF urges a rule that allows a state to recognize and enforce existing homeowners' contract and property rights in voluntary use restrictions in the context of a general upzoning scheme. Because this case is pending, it is premature to seek fees. <i>New Mexico Cattle Growers Association v. U.S. Fish and Wildlife Service</i>. In 2015, PLF submitted to the U.S. Fish and Wildlife Service a petition to delist the Southwestern willow flycatcher as an endangered species because a recent scientific study showed that the flycatcher should not be considered a separate subspecies. The Service denied the petition and refused to define the standards necessary for a population to qualify as a listable entity under the Endangered Species Act. This "we know when we see it" approach to taxonomy is arbitrary and capricious. PLF represents the New Mexico Cattle Growers Association, whose members are heavily burdened by critical habitat designations, and filed a federal court complaint challenging the flycatcher listing. The district court ruled in favor of the government. PLF appealed to the D.C. Circuit. Because this case is ongoing, it is premature to seek fees. <i>Nieveen v. TAX 106</i>. When Sandra Nieveen failed to pay property taxes on her home, the county treasurer sold the tax certificate (a lien on the property) to a private firm, TAX 106, that buys tax certificates then flips the property and retains the profits. TAX 106 bought the tax certification on Nieveen's home for approximately \$3,500 owed in taxes. Three years later, TAX 106 notified Nieveen that she had three months to pay all taxes, interest, penalties, and costs, or she would lose her property. Nieveen did not pay. The county treasurer issued the tax deed to the property to the private firm, granting it full title to the property. Nieveen lost her entire property, worth nearly \$62,000. The Nebraska Supreme Court rejected Nieveen's statutory and constitutional claims, and PLF filed a petition for writ of certiorari on her behalf. The Court granted the petition, vacated the Nebraska Supreme Court decision, and remanded for reconsideration in light of PLF's victory in <i>Tyler v. Hennepin County</i>. On remand, PLF filed briefs and orally argued in the Nebraska Supreme Court. Because this case is pending, it is premature to seek fees.</p>
Form 990, Part III, Line 4a	<p><i>O'Connor v. Eubanks</i>. PLF represents Dennis O'Connor before the U.S. Supreme Court to challenge Michigan state officials who kept the interest income that accrued on O'Connor's property that had been deemed abandoned and taken into state custody until O'Connor filed the paperwork to reclaim it. The State's retention of the interest income was a taking without just compensation. The lower appellate court barred O'Connor's lawsuit on the grounds of sovereign immunity and qualified immunity. PLF filed a petition for writ of certiorari to pursue O'Connor's takings claim and seek a ruling that states and officials cannot hide behind immunity doctrines to avoid paying just compensation after taking private property. The State filed a cross-petition. Because this case is pending, it is premature to seek fees. <i>Oom Living, LLC v. City of Seattle</i>. PLF represents Oom Living in a state court challenge to Seattle's imposition of a water main extension requirement on the development of a housing project. PLF seeks to extend the principle that legislative exactions are subject to heightened constitutional review showing that the exactions have a clear nexus and are roughly proportional to the impact of the project. Without nexus and proportionality, the exactions are unconstitutional conditions and violate the Fifth Amendment. Singling out some property owners to pay a disproportionate share of the cost of public amenities that are used by everyone is unfair and unconstitutional. These costs and arbitrary obstacles to development also drive up the cost of housing. Because this case is pending, it is premature to seek fees. <i>Pakdel v. City and County of San Francisco</i>. 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 challenged 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. The court issued an adverse decision and PLF filed a petition for rehearing en banc, which was denied but received nine votes in dissent. PLF filed a petition for writ of certiorari. Victory! The Supreme Court granted the petition, reversed the Ninth Circuit, and remanded the case for further proceedings on the merits, specifically directing the lower courts to review the Pakdels' claims under the doctrine established in <i>Cedar Point Nursery v. Hassid</i>. On remand, PLF filed an amended complaint, and partially defeated the city's motion to dismiss. The case then settled and is closed. PLF did not seek or recover fees. <i>Perez v. Wayne County, Michigan</i>. 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. After the PLF's victory in the Michigan Supreme Court in <i>Rafaeli v. Oakland County</i>, PLF moved for summary disposition. The case settled with a consent judgment awarding Erica \$54,000. PLF did not seek or recover fees. <i>Pietro Family Investments, LP v. California Coastal Commission (CCC)</i>. PLF represents Chris Adamski, a California contractor, and Mike Pietro, who bought four properties in Monterey County, planning to develop two houses to sell, and build one house for each of them. The CCC reversed the permits for three of the lots because Adamski and Pietro couldn't prove with 100% certainty that their land contains no archeological resources. The CCC effectively banned basements in the area and illegally expanded their oversight of local building regulations. Because the CCC has neither the jurisdiction nor the right to create arbitrary new land use laws through permitting, PLF filed a lawsuit against the commission in state court. The trial court denied relief, and the California Court of Appeal affirmed. The case is closed. PLF did not seek or recover fees. <i>PPI Enterprises v. Town of Windham</i>. PLF represents Robert Peterson, owner of PPI Enterprises, who applied twice to the Town of Windham for a permit to develop a vacant, limited industrial"-zoned property that sits sixty feet above the adjacent road. The Town twice denied the application based on its aversion to PPI's grading plan that requires blasting rock, a routine process in the Granite State. PPI pursued every possible appeal, to no avail. Left with an inaccessible vacant lot, PPI alleged a federal takings claim that reached the New Hampshire Supreme Court. The court never reached the merits, instead deeming the case unripe due to the Town's assertion that it might grant a third application that includes new unidentified mitigation measures. Based solely on the Town's assertion, the court below held that the two application denials did not present a final decision and made the lawsuit unripe for adjudication. PLF filed a petition for writ of certiorari asking the Supreme Court to decide if two final denials of development applications suffice to ripen a regulatory takings claim, where the government asserts that it might grant a third application if modified in some unspecified way. Because this case is pending, it is premature to seek fees. <i>Preserve Responsible Shoreline Management v. City of Bainbridge Island, Washington</i>. PLF took over representation of a coalition of Bainbridge Island homeowners to challenge the city's shoreline regulations as a violation of</p>

Return Reference	Explanation
	<p>multiple statutory and constitutional provisions. After an adverse decision, PLF filed a petition for review in the Washington Supreme Court, which was denied. PLF then filed a petition for writ of certiorari. The petition was denied and the case returned to the trial court for litigation on the merits. The trial court held in favor of the City and the appellate court affirmed. PLF filed a petition for review, which was denied. PLF filed a petition for writ of certiorari, which was denied. The case is closed. PLF did not seek or recover fees. <i>Rafaeli, LLC v. Oakland County, Michigan</i>. After filing an amicus brief in the appellate court, PLF took over representation of <i>Rafaeli, LLC</i>, and <i>Andre Ohanessian</i> 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 unanimously ruled in favor of <i>Rafaeli</i>, eliminating the ability of the state to steal its citizens' home equity. The case proceeded as a class action in trial court, led by local counsel, then settled. PLF recovered \$191,000 in fees from the settlement. The case is closed.</p>
<p>Form 990, Part III, Line 4a</p>	<p><i>Ralston v. County of San Mateo</i>. PLF represents <i>Randy Ralston</i> and <i>Linda Mendiola</i>, who own vacant property in a residentially-zoned area of San Mateo County. The county's Local Coastal Program flatly forbids any development on the property. <i>Ralston</i> sued in federal court alleging a taking without just compensation but the court dismissed it because he had not filed an application for a building permit and received the final decision whether it would allow the development (an inevitable refusal). PLF appealed to the Ninth Circuit on behalf of <i>Ralston</i>. After an adverse decision, PLF filed a petition for rehearing en banc, which was denied. PLF filed a petition for writ of certiorari, which also was denied. The case is closed. PLF did not seek or recover fees. <i>Rhode Island Association of Coastal Taxpayers v. Neronha</i>. PLF represents the <i>Shoreline Taxpayers Association</i> for <i>Respectful Traverse, Environmental Responsibility, and Safety</i> in a federal lawsuit challenging Rhode Island's law newly setting the public beach boundary on private property at a point located 10 feet inland of the "recognizable high tide line," e.g., the debris or seaweed line created at high tide. PLF argues that a new law that imposes a public beach easement inland onto private beachfront land without a mechanism for compensation or compliance with state law rules requiring that easements be proven in court effects an unconstitutional taking or seizure of property. PLF moved for a preliminary injunction. The government filed a motion to dismiss, which the district court granted on the grounds that the sued government officials could not provide the requested relief. The case is closed. PLF did not seek or recover fees. <i>Riddick v. City of Malibu, California</i>. PLF represents the <i>Riddick</i> family, which seeks to build an "Accessory Dwelling Unit" (ADU) for <i>Mrs. Riddick's</i> elderly and disabled mother. Despite the state law, the written support of the <i>Riddicks' Homeowners' Association</i> and all surrounding neighbors, and \$40,000 spent on geologic surveys and other permit requirements, the <i>Malibu Planning Commission</i> denied their application for a permit and a reasonable disability accommodation. However, state law dealing with ADUs fully preempts local restrictions. PLF filed a lawsuit demanding that the city comply with state law and issue the permit. Victory! The court ruled in the <i>Riddicks'</i> favor. The city appealed, and PLF cross-appealed to strengthen the favorable order. The appellate court affirmed the trial court judgment. The City petitioned the <i>California Supreme Court</i> for review. The petition was denied, preserving <i>Riddick's</i> victory, and the City issued the permit. The case is concluded. PLF did not recover fees. <i>Rimmer v. City of Edmonds, Washington</i>. Pursuant to a local ordinance, the <i>City of Edmonds</i> is compelling <i>Nathan Rimmer</i> to dedicate land for the installation and preservation of trees in exchange for permission to build a family home on his own vacant lot, which requires the removal of a single dogwood tree. Had the condition been placed on the building permit, then the <i>Supreme Court</i> decisions in <i>Nollan v. California Coastal Commission</i> and <i>Dolan v. City of Tigard</i> would require the city to prove that the condition was related and roughly proportional to the building project. Because the condition is imposed by a legislative enactment however, there is a split among courts as to whether the <i>Nollan/Dolan</i> analysis applies. PLF represents <i>Rimmer</i> in a state court challenge to the ordinance's "legislative exaction and filed a motion for summary judgment. The court ruled that the requirement was an unconstitutional taking, but litigation continues on other claims. Because this case is pending, it is premature to seek fees. <i>Ringenberg v. United States</i>. <i>Dr. Gregory Ringenberg</i> owns rural land near the <i>Great Smoky Mountains</i> in <i>Tennessee</i>, on which he seeks to build a private family retreat. The <i>U.S. Forest Service</i>, however, asserts the right to build a public road along his property based on a disputed deed that was never recorded. PLF filed a federal lawsuit on behalf of <i>Dr. Ringenberg</i> seeking to quiet title to his property from the <i>Foret Service's</i> assertion of an easement and establish the boundary line of the property. PLF further argues that the <i>Fifth Amendment's</i> takings clause forbids the <i>Forest Service</i> from acquiring an interest in real property by prescription. Because this case is pending, it is premature to seek fees. <i>Sabey v. Massachusetts Department of Children & Families</i>. When married couple <i>Joshua Sabey</i> and <i>Sarah Perkins</i> took their infant son to the hospital for a high fever, the staff x-rayed the infant to rule out pneumonia. Spotting a healed broken rib, the hospital detained <i>Perkins</i> and the baby for three days while they were questioned and ultimately released. At 1:00 a.m. the next night, the police arrived without a warrant, issuing threats, and demanding to take the children. After three months, the <i>Sabeys</i> were exonerated of all wrongdoing and the case against them permanently dismissed. PLF represents the family in federal district court in a lawsuit to challenge the agency's warrantless seizure of the children when there was no imminent risk of harm, in violation of the <i>Fourth Amendment</i>. PLF defeated motions to dismiss and qualified immunity. Litigation continues. Because this case is pending, it is premature to seek fees. <i>Sackett v. Environmental Protection Agency</i>. After winning the right for the <i>Sacketts</i> to go to court to challenge the <i>EPA's</i> assertion of jurisdiction over alleged wetlands on their property in the <i>U.S. Supreme Court</i> in 2012, PLF continued representing the <i>Sacketts</i> on remand. PLF moved for summary judgment seeking a ruling that the <i>Sacketts'</i> property does not contain wetlands subject to regulation under the <i>Clean Water Act</i>. The trial court issued an adverse decision and PLF appealed. The <i>Ninth Circuit Court of Appeals</i> issued an adverse opinion. PLF filed a petition for writ of certiorari, which was granted to determine the test for whether "navigable waters of the United States" exist on private property. Victory! The <i>Supreme Court</i> held that waters of the United States must be tied to commerce and that the <i>Sacketts'</i> land was not "waters" of any kind. On remand, the district court entered judgment in favor of the <i>Sacketts</i>. The case is closed. PLF did not seek or recover fees. <i>Sanchez v. Torrez</i>. PLF attorneys represents <i>Lucia Sanchez</i> and other landowners in a federal court challenge to <i>New Mexico's</i> taking of their right to exclude trespassers from walking and wading in their non-navigable streams. The lawsuit seeks to enjoin the <i>New Mexico Attorney General</i> and members of the state <i>Game & Fish Commission</i> from enforcing a state supreme court decree guaranteeing public access to previously private non-navigable streambeds. A State cannot transform private property into public property without just compensation, whether through a judicial decree or executive action. Because this case is pending, it is premature to seek fees.</p>
<p>Form 990, Part III, Line 4a</p>	<p><i>Schafer v. Kent County, Michigan</i>. PLF took over representation of <i>Michigan</i> property owners who seek retroactive application of PLF's victory in <i>Rafaeli v. Oakland County</i>. <i>Rafaeli</i> held that property owners who lost their home equity in tax foreclosure proceedings may state a claim for an unconstitutional taking without just compensation under the <i>Michigan Constitution</i>. The <i>Schafers</i> and other homeowners who lost their property prior to the <i>Rafaeli</i> decision seek to recover their surplus equity. PLF filed briefs and argued in the <i>Michigan Supreme Court</i>. Because this case is pending, it is premature to seek fees. <i>Seider v. City of Malibu, California</i>. <i>Dennis</i> and <i>Leah Seider</i> were confronted by constant trespassers on their beachfront property who refused to leave because the land is not marked as private property. When the <i>Seiders</i> put up a sign, the city said it was not permitted. Represented by PLF, they filed a federal lawsuit challenging the ban on signs that mark where public access ends and private property begins. Americans do not need government permission to mark the boundaries of their private property in</p>

Return Reference	Explanation
	<p>order to enforce their fundamental right to exclude trespassers. The court granted the city's motion to dismiss on procedural grounds. PLF appealed and the Ninth Circuit affirmed, holding that the California Coastal Commission has "primary jurisdiction" over the Seider's proposed sign, and remanding. After PLF filed an amended complaint naming the Coastal Commission as a defendant alongside Malibu, both defendants filed motions to dismiss. The court granted the city's motion and denied the Commission's. Victory! The Commission settled and voted to approve the Seiders' permit for their sign. PLF did not seek or recover fees. Shands v. City of Marathon, Florida. The City of Marathon sought to take the Shands family's property and avoid liability for just compensation by promising credits towards some possible building permit somewhere else in the county at some indeterminate time in the future, perhaps to be enjoyed by some third party. Representing the Shands family, PLF filed a state court lawsuit challenging the city's taking of the family's property without payment of just compensation. "Transferable development rights" do not allow a government to avoid a finding of a taking, and, moreover, "just compensation" means financial compensation, not a chit to be traded for hard-to-define value. The trial court issued an adverse decision. PLF appealed. Victory! The court held that the city unconstitutionally took the Shands' property without just compensation. The city petitioned for rehearing en banc that PLF opposed. Because this case is pending, it is premature to seek fees. Shear Development Co., LLC v. California Coastal Commission (CCC). PLF represents Shear Development Co. in the California Supreme Court to challenge the CCC's unlawful denial of a building permit on grounds not contained within, or inconsistent with, a certified Local Coastal Program (LCP). Local governments are the primary permitting authority under the Coastal Act once the CCC certifies an LCP. The Commission's proper role on appeal from a local government permit approval is to determine whether the local government acted inconsistently with the certified LCP. Its role is not to redefine or amend certified LCPs under the guise of its adjudicatory/appellate powers. PLF filed a petition for review, which was granted. Briefing continues on the merits. Because this case is pending, it is premature to seek fees. Sheetz v. County of El Dorado, California. PLF co-represents George Sheetz, who was charged a roughly \$24,000 fee for "traffic mitigation" as a condition of getting a permit to build a small manufactured home on his rural lot in Placerville, California. He sought a refund of the fee because it unfairly imposed on him costs for road building and maintenance that had nothing to do with his project. California courts denied his claim. The Supreme Court agreed to decide whether ordinances or other legislation imposing building permit fees like those charged to George are subject to the "unconstitutional conditions" tests established in PLF's victory in Nollan v. California Coastal Commission, and subsequent decisions. Victory! The Supreme Court unanimously held that property owners may challenge legislative exactions that violate the Takings Clause and unconstitutional conditions doctrine. Litigation continues on remand. Because this case is pending, it is premature to seek fees. Sheffield v. Bush. Charles Sheffield and Merry Porter own beachfront homes in Surfside Beach, Texas. In March 2021, without prior notice or compensation, the Texas General Land Office (GLO) moved the public beach boundary at Surfside Beach to 200 feet inland of the low tide. This expansion of the beach converts Charles and Merry's residential properties into public property, taking away their privacy rights and ability to use and repair their properties. PLF represents Charles and Merry in a federal lawsuit challenging the GLO order that converts their private beachfront property into public property without due process or just compensation, and moved for a preliminary injunction. PLF defeated the government's motion to dismiss and proceeded to the merits. After an adverse decision on a preliminary injunction, PLF appealed to the Fifth Circuit. In a victory for property owners, the state then rescinded the order. The trial court agreed with PLF that the case is not moot, but the Fifth Circuit held that the case was indeed moot and dismissed it. The case is concluded. PLF did not seek or recover fees. State of Hawaii v. Williams. Don Williams is an elderly single father, raising a young son. He purchased property in Maui in 1994 by his own resourcefulness and initiative and then rented it to the State, intending to use the income from the property to provide for his son's future. The Hawaii Harbors Division exercised its eminent domain power to take Williams' property, which the State was already leasing from Williams. Then the state improperly used the "undivided fee" rule when it appraised William's property at \$2.67 million and excluded information about the property's income-generating potential. As the result of two trial court rulings, Williams may owe the state more than \$1 million for the taking of his own property. PLF represented Don in the Hawaii Court of Appeals. Victory! The court rejected the trial court's gatekeeping that prevented Don's evidence of valuation and remanded. Because this case is pending, it is premature to seek fees. 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 federal complaint and a motion for preliminary injunction. The state filed motions to dismiss. The court dismissed the Fourth Amendment claims but held that the First Amendment claims are likely to succeed and denied the motion to dismiss on that basis. The parties settled the First Amendment claims, which included \$178,000 in fees for PLF. PLF continues to litigate the Fourth Amendment claims on appeal to the Ninth Circuit and it is premature to seek fees.</p>
Form 990, Part III, Line 4a	<p>Stilts, LLC v. Rhode Island. PLF represents Stilts, LLC, which owns four residential lots in Charleston Beach in a state court challenge to Rhode Island's new law resetting the public beach boundary on private property at a point located 10 feet inland of the "recognizable high tide line," e.g., the debris or seaweed line created at high tide. PLF argues that a new law that imposes a public beach easement inland onto private beachfront land without a mechanism for compensation or compliance with state law rules requiring that easements be proven in court effects an unconstitutional taking or seizure of property. If the government wants to expand public beaches, it must pay for them. The government moved to dismiss the complaint, which the court treated as a motion for summary judgment. Because this case is pending, it is premature to seek fees. Tyler v. Hennepin County, Minnesota. When crime moved into Geraldine Tyler's Minneapolis neighborhood in 2010, she hastily left behind the one-bedroom condo she owned and rented an apartment in a safer area. While Geraldine and her family focused on her health and safety, unpaid property taxes and penalties piled up. By 2015, the tax debt total had grown to \$15,000. Hennepin County seized her condo and sold it for \$40,000. The county kept the surplus from the sale. PLF took over Geraldine's case on appeal to the Eighth Circuit. The court issued an adverse decision and PLF filed a petition for rehearing en banc, which was denied. PLF filed a petition for writ of certiorari, which was granted. Victory! The Supreme Court unanimously held that the County's retention of Tyler's equity beyond the amount of her debt was a taking without just compensation, in violation of the Fifth Amendment. The case was remanded for further proceedings. PLF's role is concluded but will submit a request for fees in future proceedings. Varela v. City of El Paso, Texas. After fire partially damaged Luis Varela's home, the city declared it a nuisance and ordered Varela to fix his home, warning it could be demolished if he did not. Varela immediately spent \$30,000 for renovations, but the city refused to grant him permits and eventually ordered demolition. When Varela sued, claiming demolition would be an unconstitutional taking of his property, Texas courts held his takings claim was barred because he did not judicially challenge the original nuisance determination. PLF petitioned the Texas Supreme Court for review and the Court ordered briefing on the merits. Because this case is pending, it is premature to seek fees. Vondra v. City of Billings, Montana. Billings passed an ordinance requiring all licensed massage therapy business owners, including home-practitioners, to agree to warrantless, unannounced searches and seizures as a condition of doing business. Refusal of even one such invasive search could result in fines, loss of license, or jail. Enforcement officers can open any containers or cupboards they please, including employee and client</p>

Return Reference	Explanation
	<p>lockers, to look for evidence that anyone broke any law or regulation, civil or criminal. This includes client records, which often contain sensitive medical and insurance information that is normally protected under federal law. PLF represents Theresa Vondra, a licensed massage therapist, in a federal lawsuit arguing that governments cannot pursue social goals like fighting crime through warrantless fishing expeditions at the expense of livelihoods and property rights. The parties filed cross-motions for summary judgment. The trial court issued a mixed decision. It enjoined warrantless searches of home practitioners' private homes and properties, but not searches of businesses in a commercial district. PLF plans to appeal the latter ruling and sought attorneys' fees of \$137,511 for the partial victory. Because this case is pending, it is premature to seek fees. <i>Wall v. Ainsworth</i>. 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 federal lawsuit challenging the Commission's arbitrary and unlawful permit denial. After defeating a motion to dismiss, litigation is ongoing. Because this case is pending, it is premature to seek fees. <i>Wayside Church v. County of Van Buren</i>. 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. <i>Wayside Church</i> lost a piece of land worth a little over \$200,000. 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 <i>Wayside Church</i> 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. After the Michigan Supreme Court's favorable decision in <i>Rafaeli v. Oakland County</i>, PLF successfully moved to reopen the case in the trial court and filed an amended class action complaint. The court agreed and the case is being litigated by local counsel as a class action. PLF's role is concluded. PLF did not seek or recover fees. <i>Wilkins v. United States</i>. 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. Rejecting favorable findings and recommendations by a magistrate, the trial court ordered dismissal of the case on statute of limitations grounds. The court denied PLF's motion to alter or amend the judgment but also clarified its ruling for appeal. PLF appealed to the Ninth Circuit Court of Appeals, which affirmed. PLF filed a petition for rehearing, which was denied. PLF then filed a petition for writ of certiorari, which was granted. Victory! The Supreme Court ruled that Wilkins and Stanton may pursue their case against the federal government. Litigation continues in the district court. Because this case is pending, it is premature to seek fees. <i>Williams v. Alameda County</i>. PLF represents John Williams and other owners of residential rental properties in Oakland, California, as well as a housing provider trade association. The owners' respective tenants violated the terms of their leases in numerous respects, including the refusal to pay rent, the harassment of other tenants, and destruction and damage to the rental premises. The inability to evict these tenants due to a local eviction moratorium is a physical taking contrary to the Fifth Amendment and caused financial, physical, and emotional distress to the owners. PLF filed a lawsuit in federal court, followed by a motion for summary judgment. The district court rejected the facial claim and allowed the as-applied claim to move forward. PLF sought certification for immediate appeal to the Ninth Circuit, which was denied. Litigation continues in the trial court. Because this case is pending, it is premature to seek fees.</p>
Form 990, Part III, Line 4a	<p><i>Williams v. California Department of Fish & Wildlife</i>. PLF represents a fisherman challenging a state agency's denial of transfer application for fishing gillnets. The agency no longer issues gillnet permits, so a transfer application is the only way to legally fish. The law allows permits to transfer to qualified fishermen, but the agency's reinterpretation requires applicants to demonstrate skills that only permit holders can legally perform. The agency refused to carry out its nondiscretionary duty to transfer his permit, thereby violating the state fish and game code. PLF filed a petition for writ of mandate in state court. Victory! The court ordered the agency to transfer the permit. In a stipulated judgment, the agency agreed not to appeal and PLF agreed not to seek damages or attorneys' fees. This case is closed. <i>Yim v. City of Seattle</i>. 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. After the Washington Supreme Court's ruling, the case returned to federal court, which granted the city's motion for summary judgment. PLF appealed to the Ninth Circuit, which struck down part of the law as violating the First Amendment, but upheld other parts. The city petitioned for rehearing en banc, and PLF filed a conditional cross-petition. Both petitions were denied. PLF filed a cert petition on the due process issue, which was denied. The case continues on remand to determine severability and the parties filed cross-motions for summary judgment. Because the case is pending, it is premature to seek fees. Separation of Powers: The Constitution's very structure was designed to protect liberty. It is a charter of enumerated powers, limiting the scope of federal authority and establishing a separation of legislative, executive, and judicial powers. PLF fights to end the modern administrative state, including limiting judicial deference to legislative and administrative judgments; restore separation of powers against improper delegation of authority to bureaucrats and accountability when those bureaucrats exceed their authority; defining the limited scope of federal power under the Commerce Clause; reviving the doctrine of enumerated powers; and ensuring due process of law. <i>3484, Inc. & 3486, Inc. v. National Labor Relations Board</i>. PLF represents <i>3484, Inc.</i> and <i>3486, Inc.</i>, production companies for two Hallmark movies, in a federal court challenge to a final decision by the National Labor Relations Board. They challenge the "independent" administrative agency's authority to exercise judicial power on a variety of constitutional grounds including due process, the Seventh Amendment right to a jury trial, and the non-delegation doctrine, as well as other claims under administrative law. Labor disputes should be treated like any other legal dispute: in a court of law, in front of a neutral judge and jury of peers, not in an agency tribunal where the normal rules of due process are suspended. PLF filed a petition for review in the Tenth Circuit Court of Appeals. Because litigation is pending, it is premature to seek fees. <i>ATS Tree Services LLC v. Federal Trade Commission (FTC)</i>. PLF represents <i>ATS Tree Services LLC</i> in a federal lawsuit challenging the statutory and constitutional authority of the FTC to ban all non-compete agreements. The ban, implemented without congressional authority, remakes employment relationships nationwide. Agencies must operate within their statutory and constitutional bounds to avoid unnecessarily harming Americans and their businesses. <i>ATS Tree Services</i> provides good jobs and valuable training. Those efforts are undermined by the FTC's unilateral decision to ban all non-compete agreements that are critical to the success of <i>ATS</i>. Because litigation is pending, it is premature to seek fees. <i>Bell v. Raimundo</i>. PLF represents Karen Bell and Steven Rash in a federal lawsuit challenging an amendment to the Gulf of Mexico Fishery Management plan on the grounds that Gulf of Mexico Fishery Management Council controlling the issuance of the plan is unconstitutionally structured with members appointed in violation of the Appointments Clause. Bell is a fish-seller and Rash a fisherman. The challenged plan amendment significantly</p>

Return Reference	Explanation
	reduces the commercial Greater Amberjack fishing quota, harming Bell's and Rash's businesses. PLF moved to consolidate with a related case. The trial court ruled in favor of the government and PLF appealed to the Fifth Circuit. Because this case is pending, it is premature to see fees.
Form 990, Part III, Line 4a	<p>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. Black v. FINRA/SEC. PLF represents represent Frank Black and Southeastern Investments, N.A., Inc. (a North Carolina based securities broker-dealer), in a federal lawsuit to stop an ongoing and unlawful enforcement action brought by the Financial Industry Regulatory Authority (FINRA). The FINRA adjudicatory process is unconstitutional because the corporation is acting as a government agency, but the officers responsible for the adjudicatory process are not appointed by the government. The lawsuit challenges FINRA's ability to make and enforce rules that have the force and effect of federal law. Moreover, the Securities and Exchange Commission exercises insufficient control over FINRA's lawmaking and enforcement functions, such that Congress has delegated away too much power to the private company. PLF sought a preliminary injunction. The SEC vacated its order constraining Black and remanded to FINRA. PLF filed a petition for review of the SEC opinion in the Fourth Circuit and filed briefs. Because this case is pending, it would be premature to seek fees. Bradford v. Walsh. Duke Bradford owns and operates opened Arkansas Valley Adventures (AVA), a Colorado company employing 250 people who provide a full slate of outdoor experiences that stretch throughout the year, including guided, multi-day river rafting wilderness trips. With atypical workweeks during the rafting season, guides earn a flat fee per trip based on the federal minimum wage plus a fixed wage above that rate, and gratuities from customers. Because Colorado's rivers flow through federal land, rafting businesses must obtain special use permits permitted by federal law, for which they pay service fees. The U.S. Department of Labor (DOL) ordered all federal contractors to pay a \$15-per-hour minimum wage, plus overtime. The rule's definition of "contractors" includes 45,000 private firms that provide concessions or recreational services-like rafting outfitters-whose only ties to the federal government are special land use permits or licenses. PLF represents Duke, and the nonprofit Colorado River Outfitters Association, in a federal lawsuit challenging the executive order mandating workers' pay structure and sought a preliminary injunction. The court denied the preliminary injunction and PLF appealed; the Tenth Circuit affirmed over a dissent. PLF will petition the Supreme Court for a writ of certiorari. Because this case is pending, it is premature to seek fees. Bunjes v. National Oceanic and Atmospheric Administration. Journey 80, LLC, owns a vessel that was captained by Daniel Bunjes when it exceeded a boating speed limit regulation promulgated by the National Oceanic and Atmospheric Administration (NOAA) and fined \$22,500. PLF represents Bunjes and Journey 80, LLC, in an administrative hearing before the NOAA to challenge the citation. PLF argues that NOAA can't issue a speed limit for all ship traffic, punishable by massive fines and even terms of imprisonment, merely because it deems the limits "appropriate" to help a broad conservation effort. NOAA is authorized only to govern the taking of protected marine mammals and designate and protect endangered species. It cannot bypass these limits to impose additional substantive restrictions, such as the speed limits here, as a means of "carrying out" its statutory mission. Because this case is pending, it is premature to seek fees. Consumer Financial Protection Bureau v. Townstone Financial, Inc. PLF represents Townstone Financial, Inc. and its CEO and principal shareholder, Barry Stumer, in a civil action brought by the Consumer Financial Protection Bureau (CFPB) in U.S. District Court in the Northern District of Illinois and in any related appeals. CFPB alleges that discussions on a Townstone-sponsored radio show and podcast concerning crime, policing, and real estate in economically depressed neighborhoods in Chicago had the effect of discouraging loan applicants based on race. The case includes statutory and First Amendment claims. Victory! The Court dismissed CFPB's complaint with prejudice on the grounds that the challenged regulation is not authorized by law and that the agency's decision to the contrary is entitled to no deference. The agency appealed. As litigation is pending, it is premature to seek fees. CTM Holdings v. U.S. Dept. of Agriculture. PLF represents CTM Holdings, LLC, in a federal court challenge to the constitutionality of the Erodible Land and Wetland Conservation and Reserve Program ("Swampbuster") alleging Commerce Clause, unconstitutional conditions, and an uncompensated taking under the Fifth Amendment. PLF argues that Congress's commerce power is limited to regulation of the channels and instrumentalities of interstate commerce, as well as activities with a substantial effect on interstate commerce. Swampbuster, which regulates land, does not fit into either of those categories. Moreover, Congress may not condition the distribution of benefits on the recipient waiving a constitutional right, including those rights protected by the commerce clause. Because this case is pending, it is premature to seek fees. Death of the Fox Brewing Co. v. N.J. Division of Alcoholic Bev. Control (ABC). PLF represents Chuck Garrity, a longtime home brew hobbyist who opened Death of the Fox Brewing Company, a combination microbrewery and coffee shop. The ABC agency promulgated a "special ruling" creating strict new rules for craft breweries. But the rules were implemented without the required notice-and-comment procedures, running afoul of the N.J. Administrative Procedures Act. Moreover, because it outlaws advertising of "on-premises special events," the rules violate the First Amendment. PLF appealed the agency action in N.J. appellate court. The New Jersey legislature subsequently amended the laws to the benefit of Death of the Fox, mooted the case. Accordingly, the case was dismissed. PLF did not seek or recover fees. Doe v. U.S. Dept. of Justice. PLF represents John Doe and the Alliance for Constitutional Sex Offense Laws in a federal lawsuit to challenge a final rule issued by the U.S. Department of Justice imposing registration requirements under the Sex Offense Registration and Notification Act on those previously convicted of certain offenses. Doe's prior misdemeanor offense was expunged under California law, and he has no obligation to register as a sex offender under state law. In fact, it is impossible for him to do so. Nevertheless, the U.S. Attorney General, claiming unlimited discretion, asserted the authority to require Doe to register and presumes his guilt for a federal crime if he fails to do so. PLF filed a complaint and moved for an injunction. Victory! The court granted the injunction granted and declared the registration requirement unconstitutional. The case continues on the merits in district court. Because litigation is pending, it is premature to seek fees. Federal Trade Commission (FTC) v. Credit Bureau Center, LLC/FTC v. Consumer Defense, LLC/FTC v. Elite IT Partners. After the Supreme Court ruled that the FTC cannot obtain disgorgement as a remedy under one provision of its authorizing statute, the Commission moved to achieve the same remedy under a different provision (Section 19). Because Section 19 plainly does not permit such a remedy, PLF took over representation of defendants in the Seventh Circuit and district courts, solely to challenge the FTC's authority to impose disgorgement as a remedy for regulatory violations. The Seventh Circuit issued an adverse opinion in the Credit Bureau Center case, creating a Circuit split. PLF filed a petition for rehearing en banc, which was denied, and then filed a petition for writ of certiorari. The court ruled against Elite IT Partners and PLF appealed to the Tenth Circuit, which affirmed. PLF filed a petition for rehearing en banc, which was denied. PLF then filed a petition for writ of certiorari in the Supreme Court, which was denied. The district court ruled in Consumer Defense's favor and limited relief to the payment of refunds to harmed customers. Because these cases are pending, it is premature to seek fees.</p>
Form 990, Part III, Line 4a	Fehily v. Biden. Commercial fishermen are regulated by federal laws that allow multiple uses-including fishing-while comprehensively managing conservation of resources. In 2021, President Biden invoked the Antiquities Act to proclaim 5,000 square miles (3.2 million acres) of ocean as the Northeast Canyons and Seamounts Marine National Monument. The proclamation ignores limitations in the Act. The submerged land is not on federal lands. "Ecosystems and "biodiversity" are not

Return Reference	Explanation
	<p>protected objects under the Act. And the proclamation bans commercial fishing within those waters, a legislative power never delegated by Congress to the president. PLF represents Pat Fehily and Tim Malley, a 50-year fishing veteran and vessel owner, in a federal lawsuit challenging this violation of the Constitution's separation of powers and threat to the right of commercial fishermen to earn an honest living. At the clients' request, the case was voluntarily dismissed. PLF did not seek or recover fees. Garrison v. U.S. Dept. of Education. PLF represents Frank Garrison in a federal court challenge to President Biden's student loan cancellation and to be implemented by the U.S. Department of Education. However, the putative statutory basis for this action, the Higher Education Relief Opportunities for Students Act does not allow this unilateral action. This case seeks to enforce basic limits on the Executive Branch's ability to use an inapplicable statute as a pretext for a massive economic action. The district court dismissed the case on standing grounds. PLF submitted an amended complaint and request for preliminary injunction. The complaint was dismissed and injunction denied. The Seventh Circuit did not enjoin the cancellation and PLF applied to the Supreme Court for an injunction, which was denied. The case was stayed pending the Supreme Court's decision in Biden v. Nebraska. When the Supreme Court held the cancellation invalid, the parties stipulated to dismissal. This case is closed. PLF did not seek or recover fees. Ghost Golf v. Newsom. At Ghost Golf in Fresno, California, the weeks leading up to Halloween mark the peak season for the haunted house-themed miniature golf center, earning enough money for owner Daryn Coleman and his family to weather the springtime slowdown. However, Ghost Golf was closed by Governor Gavin Newsom's COVID-related business shutdown orders, leaving the owners with no income while still facing rental obligations and other business expenses. Newsom implemented his order with neither legislative authority nor an expiration date. With their livelihoods and life savings-on the line, PLF represents Ghost Golf and another California small business owner in a state court lawsuit. The court denied a motion for preliminary injunction and PLF appealed. The appellate court affirmed. Back in the trial court, PLF moved for summary judgment. The court ruled for the government and PLF appealed. The appellate court held the case was moot. PLF will seek California Supreme Court review. As litigation is ongoing, it is premature to seek fees. Green v. National Oceanic and Atmospheric Administration (NOAA). PLF represents Frank Green and Robert Conrad, New England area fishermen, in a federal lawsuit challenging NOAA's regulation implementing President Biden's commercial fishing ban included in a Proclamation under the Antiquities Act that designated 3.2 million acres of ocean as the Northeast Canyons and Seamounts Marine National Monument. This drastically exceeds the limits of the Act which allows for the preservation of limited historical objects and the designations significantly restrict the productive use of natural resources without Congressional authorization. NOAA ignored the statutory process that governs implementation of such regulations. Because the Proclamation is unlawful, NOAA's regulation is also unlawful and cannot be enforced by any other agency or government official, including the President. Because litigation is ongoing, it is premature to seek fees.</p>
Form 990, Part III, Line 4a	<p>Heaton v. Biden. PLF represents Chris Heaton in a federal lawsuit challenging President Biden's Proclamation under the Antiquities Act designating the Baaj Nwaavjo I'tah Kukveni-Ancestral Footprints of the Grand Canyon National Monument. PLF argues that (1) the Proclamation's designation of landscapes, species, and other non-designatable "objects" is ultra vires and violates the major-questions doctrine; (2) the million-acre designation is not the smallest area compatible with protecting the monument; and (3) the lack of any meaningful limiting principle under the statute violates the Constitution's nondelegation doctrine. Presidents have abused their power under the Antiquities Act by declaring multi-million-acre monuments, drastically exceeding the limits of the Act which allows for preservation of limited historical objects. Their designations significantly restrict the productive use of private and public lands. Because this case is pending, it is premature to seek fees. Iliamna Natives Limited v. Environmental Protection Agency (EPA). PLF represents Iliamna Natives Limited and the Alaska Peninsula Corporation in a federal lawsuit to contest the EPA's Clean Water Act "veto" of the Pebble mine permit as a violation of the non-delegation doctrine. The lawsuit challenges EPA's nearly unlimited statutory authority to nix natural resource development requiring a Clean Water Act permit on behalf of native Alaskan groups who need the jobs and other benefits of the Pebble mine's development to sustain their local village economies. EPA claims Congress gave it a blank check to veto any projects it doesn't like, but Congress cannot give away unchecked power without clear direction on how to use it. Because this case is pending, it is premature to seek fees. Inside Passage Electric Cooperative (IPEC) v. U.S. Dept. of Agriculture. PLF represents IPEC, which provides power-at cost-to several small, predominantly indigenous communities located within Alaska's Tongass National Forest. IPEC seeks to build several hydroelectric and geothermal projects to replace the expensive diesel generation that these communities currently rely on. PLF filed a federal lawsuit challenging the U.S. Department of Agriculture's "Roadless Rule," which prevents the creation of roads that serve isolated communities in the Tongass. The USDA's prohibition on roads-including gravel and dirt roads-makes construction and maintenance of these energy projects infeasible by making them accessible only by helicopter. The agency exceeded its authority; only Congress can make the law. Both parties moved for summary judgment. Because this case is pending, it is premature to seek fees. Jake's Fireworks, Inc. v. Consumer Product Safety Commission. PLF represents Jake's Fireworks, a Kansas-based importer and distributor of small reloadable aerial shell fireworks. The Commission asserts that its regulations apply to Jake's and sent Notices of Noncompliance; Jake's disagrees. However, the Commission refuses to label its decisions applying the regulations to Jake's as a "final agency action" that would allow Jake's to seek judicial review under the Administrative Procedure Act. After a loss in trial court, PLF took over the appeal to the Fourth Circuit, arguing that due process and the rule of law require government agencies to be clear with regulated parties and that they must not evade judicial review by refusing to take final agency action. The Fourth Circuit issued an adverse opinion. PLF is considering next steps. Because the case is pending, it is premature to seek fees. Kansas Natural Resource Coalition, et al. v. U.S. Fish & Wildlife Service. PLF represents Kansas landowners in a federal court challenge to the U.S. Fish and Wildlife Service's Endangered Species Act Section 4(d) rule for the threatened Northern Distinct Population Segment of the lesser prairie-chicken. The Service deliberately shut down productive and responsible land use with no corresponding benefits to the lesser prairie-chicken. In doing so, the Service violated the ESA, the Administrative Procedure Act, and the Regulatory Flexibility Act by ignoring the effects of the rule on private landowners and small businesses. The parties filed cross-motions for summary judgment. Because litigation is ongoing, it is premature to seek fees. KC Transport v. Secretary of Labor. PLF represents KC Transport, Inc., a small trucking company that occasionally hauls coal for nearby mines. When the trucks break down, KC repairs them at its truck-repair shop some four miles away from the nearest mine. PLF is asking the U.S. Supreme Court to review the D.C. Circuit's divided decision concluding that a truck or truck-repair shop could be a "mine and giving the Secretary of Labor deference to determine how far beyond the physical confines of a mine its regulations extend. PLF argues that (1) neither a truck nor a truck-repair shop is a mine, (2) the Court should grant certiorari, vacate the decision below, and remand in light of a forthcoming decision that is likely to cabin agency deference. Federal courts have a duty to interpret the meaning of statutes-a duty they can neither outsource nor delegate to the litigant agency. Because this case is pending, it is premature to seek fees. Krueger al. v. Arizona Department of Agriculture. PLF represents Grant Krueger, a Tucson restaurateur, and his restaurant group, Union Hospitality Group, in a state court challenge to Arizona regulations that require egg-laying hens to be housed in a cage-free manner. The cage-free egg rule will increase prices at a time when restaurants and consumers are already struggling with inflated food prices. PLF's lawsuit argues that (1) the rule is not authorized by statute; (2) the rule is not reasonably necessary to advance the purpose of the authorizing statute; and (3) the rule was promulgated pursuant to an</p>

Return Reference	Explanation
	<p>unconstitutional delegation of legislative power. The legislature cannot cede its power to unaccountable bureaucrats whose rules benefit regulators and the regulated industry, at the expense of everyone else. PLF moved for summary judgment. Because this case is pending, it is premature to seek fees. <i>Leachco, Inc. v. Consumer Products Safety Comm'n.</i> PLF represents Leachco, Inc., a family-owned manufacturer based in Oklahoma. The Commission filed an in-house administrative action against Leachco alleging that its infant-lounging pillow (the "Podster") contains defects creating a substantial risk of injury. The allegation is baseless. Leachco has sold 180,000 Podsters with explicit instructions and warnings that the Podster should be used only for awake and supervised infants. Tragically, two babies died when their parents disregarded instructions and warnings and placed them in danger. PLF filed a federal lawsuit in Oklahoma seeking a stay of the administrative proceedings and challenging the proceedings on constitutional grounds; as well as defending Leachco against the "defect" allegations. After an adverse decision in trial court, PLF filed a motion to enjoin agency action pending appeal and when the district court failed to act, sought emergency relief in the Tenth Circuit, which declined to enjoin and PLF filed an emergency application to the Supreme Court, which denied it. The Tenth Circuit affirmed denial of the injunction. PLF plans to file a petition for writ of certiorari in the Supreme Court. Leachco awaits the ruling from the Commission's in-house judge. Because this case is pending, it is premature to seek fees. <i>Lofstad v. Raimondo.</i> PLF represents Raymond Lofstad and Gus Lovgren, commercial fishermen who operate in federal waters in the Atlantic Ocean managed by the Mid-Atlantic Fisheries Council. The Council issued new regulations significantly restricting the fishing of flounder, scup, and Black Sea bass. With their livelihoods imperiled, Lofstad and Lovgren filed a federal lawsuit against the Secretary of Commerce and an agency within the department, the National Marine Fisheries Service, on the grounds that the Council is structured in violation of the Constitution's Appointments Clause and, therefore, its regulations are void. Proper appointments are important to ensure accountability. The district court ruled in favor of the government. PLF appealed to the Third Circuit and filed briefs. Because this case is pending, it is premature to seek fees.</p>
<p>Form 990, Part III, Line 4a</p>	<p><i>Manis v. U.S. Dept. of Agriculture.</i> PLF is defending Joe Manis in a USDA internal adjudication that claims he violated the Horse Protection Act. PLF is challenging the structure of that adjudication, arguing that agency adjudication decisions must be made by properly appointed principal officers. PLF urges the court to end agency adjudication of civil money penalties entirely by reviving the Seventh Amendment right to a jury trial in an Article III court. All Americans are entitled to a neutral judge and jury when the government seeks to penalize them for alleged violations of the law. PLF moved for a temporary restraining order and preliminary injunction, which were denied. PLF appealed to the Fourth Circuit. Litigation continues on cross-motions on summary judgment in the trial court. Because this case is pending, it is premature to seek fees. <i>Mayfield v. U.S. Dept. of Labor (DOL).</i> PLF represents Texas-based restaurateur Robert Mayfield in a federal court challenge to DOL's one-size-fits-all compensation rule that limits his ability to offer his managers the kinds of compensation packages he thinks best. The DOL's regulations are intended to move more workers into the hourly box. Regardless of their preferences. The lawsuit argues that the DOL has no authority to dictate salary level and overtime requirements for management-level employees that Congress exempted from hourly pay requirements. On cross-motions for summary judgment, the district court ruled in favor of the DOL. PLF appealed to the Fifth Circuit and filed briefs. Because this case is pending, it is premature to seek fees. <i>McConnell v. U.S. Dept. of Agriculture.</i> PLF represents James McConnell, a successful horse trainer and stable owner, in a federal lawsuit to challenge the constitutionality of the Department of Agriculture's adjudication process related to alleged misconduct in violation of federal law governing horse walking competitions. The agency's process occurs in a non-neutral tribunal (a violation of Due Process), delegating an adjudicative decision to an agency officer who was not appointed by the President and confirmed by the Senate (a violation of the Appointments Clause), and deprives McConnell of a jury (violating the Seventh Amendment). PLF moved for a preliminary injunction, which the court denied. PLF appealed to the Sixth Circuit and sought an injunction pending appeal, which was denied. The case then settled. PLF did not seek or recover fees. <i>Michigan Association of Public Schools Academies, et al. v. U.S. Dept. of Education (DOE).</i> The federal Charter Schools Program appropriates hundreds of millions of dollars for annual grants to increase the number of high-quality charter schools. Congress gave clear instructions and criteria for distributing these funds. However, DOE issued a new rule requiring applicants (1) to prove that traditional public schools are over-enrolled; (2) to seek approval from existing public schools; and (3) to show that they are not serving too many students who are racial minorities. PLF represents a coalition of charter schools in Michigan and Ohio in a federal court challenge to this illegal rule that punishes successful charter schools nationwide. DOE has no authority to issue these new rules and cannot advance a policy agenda contrary to Congress' clear instructions. The court dismissed the case on standing grounds. The case is closed. PLF did not seek or recover fees. <i>Moats v. National Credit Union Administration Board.</i> PLF represents Jeffrey Moats, the former CEO of Edinburgh Teachers Credit Union for 25 years. When he sued the Credit Union for about \$1 million in post-termination benefits it owed him, NCUA, the Credit Union's insurer, filed an in-house administrative complaint against Moats accusing him of comingling personal and Credit Union assets during his tenure. It seeks \$5 million in restitution and penalties, and a lifetime ban on Moats working in the banking industry. Moats filed this parallel federal-court action against NCUA, its board of directors, and the administrative law judge (ALJ) assigned to the administrative proceeding. PLF is asking the court to end NCUA agency adjudication because the NCUA is unconstitutionally structured; the ALJ enjoys unconstitutional multi-level for-cause removal protections; and administrative adjudication violates both the Seventh Amendment right to jury and the Fifth Amendment's Due Process Clause. PLF filed a motion for summary judgment. The court dismissed the case on jurisdictional grounds. PLF moved to amend the findings, then appealed to the Fifth Circuit. Because this case is pending, it is premature to seek fees. <i>Murphy v. Raimondo.</i> PLF represents Maureen Murphy and John Huddleston in a federal lawsuit challenging the Census Bureau's authority to compel individuals, under threat of criminal prosecution, to provide private information through two sampling surveys. PLF argues that the open-ended statutes authorizing the Census Bureau to collect information through the American Community Survey and American Housing Survey violate the nondelegation doctrine, invade the right to privacy, and compel speech in violation of the First Amendment. PLF also argues that the Bureau's interpretations of the statutes and regulations should receive to deference from the court. PLF sought to certify a class action. The trial court ruled in favor of the government on grounds of ripeness. PLF appealed to the Ninth Circuit, which affirmed. The case is closed. PLF did not seek or recover fees.</p>
<p>Form 990, Part III, Line 4a</p>	<p><i>National Oceanic and Atmospheric Administration (NOAA) v. M/V Michele My Belle.</i> PLF represents Joseph Urbanati, Jr., in an enforcement action brought against him as the owner of the ship M/V Michele My Belle. Even though he wasn't piloting the ship, Mr. Urbanati was fined \$22,500 because his ship slightly exceeded 10 miles/hour in a restricted zone. NOAA has no power to impose the fine, however, because it has no power to set speed limits in coastal waters. PLF challenges NOAA's reliance on a statutory delegation to make rules "necessary and appropriate to carry out" protections on taking marine mammals as an unlimited grant of authority to create any substantive restriction on conduct that could theoretically protect certain species. PLF also argues that a \$22,500 speeding ticket violates the Excessive Fines clause. Because this case is pending, it is premature to seek fees. <i>Peters Brothers, Inc. v. Pennsylvania Dept. of Environmental Protection.</i> PLF represents Peters Brothers and other small trucking companies and trade associations in a state court lawsuit challenging a Pennsylvania regulation that automatically incorporates any changes to California's regulations governing heavy diesel vehicles. The incorporation of California's regulations makes it more costly for trucking and busing companies to update their fleets, causing customers to respond by buying and registering trucks in other states. Only Pennsylvania's elected representatives can make laws for Pennsylvania</p>

Return Reference	Explanation
	<p>residents; a state that outsources its lawmaking authority to another state violates both statutory law and the nondelegation doctrine. Because this case is pending, it is premature to seek fees. Ro Cher Enterprises, Inc. v. EPA. PLF is defending family-owned Ro Cher Enterprises, Inc., d/b/a Door & Window Superstore against an Environmental Protection Agency's administrative adjudication and in a federal lawsuit to raise constitutional challenges to EPA's adjudicatory regime. EPA alleges that Door & Window violated the Toxic Substances Control Act by failing to (1) obtain a required certification before renovating homes built pre-1978 that may contain lead paint and (2) provide property owners and occupiers with an EPA lead-based paint information pamphlet. The lawsuit makes Appointments Clause challenges with respect to the EPA administrative law judges and Environmental Appeals Board; challenges EPA's authority to pursue this action in an administrative proceeding; makes a Seventh Amendment claim that the ALJ adjudication denies Door & Window its right to a jury; and asserts an Eighth Amendment excessive fines challenge. PLF moved for a preliminary injunction. The parties came to agreement in the administrative proceedings and the case was dismissed. PLF did not seek or recover fees. Skipper, et al. v. U.S. Fish & Wildlife Service, et al. The Skipper family has owned forestland in Clarke County, Alabama since 1902, which it manages for timber production and conservation. In 1956 they voluntarily opened their land for the state's wildlife conservation efforts and outdoor recreation. In 2020, the U.S. Fish and Wildlife Service designated the Skipper family's land as critical habitat for the black pinesnake based on a single sighting of one snake over a 25-year period. The designation reduces the land's value, triggers burdensome regulatory requirements, and penalizes the Skippers for their past conservation activities. It also sidestepped mandated cost-benefit requirements. On behalf of the Skipper family, Forest Landowners Association, and Goodloe family, PLF sued the Service in federal court. The parties filed cross-motions for summary judgment. Because this case is pending, it is premature to seek fees. Texas Alliance of Energy Producers v. Securities and Exchange Commission (SEC). PLF represents the Texas Alliance of Energy Producers and Domestic Energy Producers Alliance (DEPA) to challenge the SEC's authority to require public companies to make disclosures about Greenhouse Gas (GHG) emissions and related matters. The trade associations represent many energy industry companies that may face lawsuits if they underestimate their GHG emissions. They also represent small and independent businesses that will be injured by a rule that requires larger corporations to collect and report sensitive information from smaller nonreporting firms with whom they do business. The SEC must be confined to its congressionally-authorized power to require public disclosures. The GHG rule strays from SEC's mission, which is to protect investors. PLF filed a petition for review in the Fifth Circuit Court of Appeals. Because this case is pending, it is premature to seek fees. theDove Media, Inc. v. Federal Communications Commission (FCC). PLF represents Dove Media in a challenge to a FCC rule that (1) requires broadcasters to collect and report annually information related to the broadcasters' equal opportunity employment efforts, and (2) makes that information available to the public. PLF's petition to the Ninth Circuit argues that FCC lacks statutory authority to regulate radio broadcasters' equal opportunity employment efforts by requiring extensive reporting and, alternatively, that the rules application to radio stations violates the nondelegation doctrine, due process, and the First Amendment by compelling speech. Moreover, the rule advances no valid interest other than indirectly pressuring broadcasters to take race/sex into account when making employment decisions. Congress never gave the FCC the power to enforce race and sex quotas, and by forcing disclosure of hiring practices and relying on public pressure and lawsuits, the agency seeks to accomplish indirectly what it cannot accomplish directly. Because this case is pending, it is premature to seek fees. United States v. Valentine. PLF represents Val Valentine, Skip Valentine, and Indiantown Farm LLC in federal court, to defeat the U.S. Army Corps of Engineers' civil enforcement claims under the Clean Water Act (CWA) and the Rivers and Harbors Act. The Valentines purchased forestland to produce high-quality Atlantic white cedar and cypress timber, and managed the property to sustain hunting, fishing, and eco-tourism. The Corps seeks to halt development by the Valentines and other landowners under an expansive interpretation of the CWA. PLF argues that (1) the wetlands at issue are clearly distinguishable from any plausible navigable water and not subject to the CWA under PLF's Supreme Court victory in Sackett II; (2) the Valentines' alleged illegal discharge of dredged or fill material falls within the CWA's exemption for forest road construction and maintenance; and (3) the CWA does not authorize a civil enforcement action alleging unpermitted discharge of dredged or fill material. PLF moved for partial judgment. Because this case is pending, it is premature to seek fees. Villegas v. Environmental Protection Agency. PLF represents Thomas and Amy Villegas, who own undeveloped property in Nebraska that they intend to use for hunting and other recreational activities. They cleared the land of dead trees and invasive vegetation and created an access road. The EPA prosecuted them for violating the Clean Water Act and sought \$300,000 in penalties in an agency procedure run under its own rules, with its own employees acting as judges. The Constitution guarantees the right to a fair trial before an impartial judge and jury. This means a real court of law, not court-like procedures set by executive agencies. PLF filed a complaint in federal court and moved for a preliminary injunction. When the government withdrew the compliance order, PLF dismissed the case. PLF did not seek or recover fees.</p>
Form 990, Part III, Line 4a	<p>Walmsley v. Federal Trade Commission. PLF represents Bill Walmsley, John Moss, and the Iowa Horsemen's Benevolent and Protective Association, who are subject to the federal Horse Integrity and Safety Act of 2020, which created the Horseracing Integrity and Safety Authority to regulate racetrack safety and horse doping nationwide. The Authority requires anyone in the horse industry to register and pay yearly fees. Burdensome rules and regulations make it difficult for independent horse owners like Walmsley to continue in the horse business. In a federal lawsuit, PLF charges that the Authority suffers from multiple constitutional violations because it is a private nonprofit corporation making nationwide rules with no accountability to Congress or the people. PLF sought a preliminary injunction, which was denied. PLF appealed to the Eighth Circuit. Lower court proceedings are stayed pending resolution of the appeal. Because the case is ongoing, it is premature to seek fees. Washington Cattlemen's Ass'n v. Environmental Protection Agency/Oregon Cattlemen's Ass'n v. Environmental Protection Agency/North Dakota v. Environmental Protection Agency/ New Mexico Cattle Growers' Association v. EPA/Pasqua Yaqui Tribe 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 over-expansive reach of the EPA's "Navigable Waters Rule," PLF filed complaints in multiple states to overturn it. Pasqua Yaqui was voluntarily dismissed and closed. All other cases were stayed pending resolution of Sackett v. EPA II by the Supreme Court, and, after PLF's victory in Sackett II, voluntarily dismissed. PLF did not seek or recover fees. White v. Environmental Protection Agency. PLF represents Robert White in a federal lawsuit challenging the "adjacent wetlands" provisions of the United States Environmental Protection Agency and the United States Army Corps of Engineers' 2023 rule interpreting the term "navigable waters" for purposes of the Clean Water Act. White invested in real property in coastal North Carolina, made improvements to prevent flooding, and seeks to engage in agricultural uses. Because White's flood control activities occurred in wetlands purportedly "adjacent" to covered waters, the government forced him to cease productive activity on his property and is prosecuting a civil enforcement action. PLF filed a complaint arguing that the "adjacent wetlands" regulations are overbroad and do not conform with PLF's Supreme Court victory in Sackett II that jurisdictional wetlands must be "indistinguishable" from covered waters, and moved for a preliminary injunction. The court denied the preliminary injunction. Because this case is pending, it is premature to seek fees. Williams v. California Department of Fish & Wildlife. Chris Williams wants to obtain a gill and trammel net permit from an existing permit holder. The Department says</p>

Return Reference	Explanation
	<p>that he is not qualified because he lacks experience using gill or trammel nets. Yet such experience can be legally obtained only if one has a permit. PLF filed a federal lawsuit because the agency no longer issues gillnet permits, so a transfer application is the only way to legally fish. The law allows permits to transfer to qualified fishermen, but the agency's reinterpretation requires applicants to demonstrate skills that only permit holders can legally perform. The agency's refusal to carry out its nondiscretionary duty to transfer his permit violated the state fish and game code. PLF filed a petition for writ of mandate in Ventura County Superior Court. Victory! The court ordered the agency to transfer the permit. PLF did not seek or recover fees. Wille v. Raimondo. PLF represents Hawaii residents involved in the local swim-with-dolphins industry as boat captains, dolphin guides, or therapists to challenge a rule issued by the National Marine Fisheries Service (NMFS) that prohibits swimming with or approaching spinner dolphins. People approached by dolphins must swim away. This regulation destroys an entire industry without regard for the value individuals receive from interacting with the playful animals. PLF filed a federal lawsuit arguing that the rule violates the Appointments Clause because it was issued by a NMFS career civil servant who is neither nominated by the President and confirmed by the Senate, nor appointed by a head of department or other entity competent to appoint "inferior" officers. PLF defeated the government's motion to dismiss but the court ruled in favor of the government on the merits. PLF will appeal to the Fourth Circuit. Because this case is pending, it is premature to seek fees.</p>
<p>Form 990, Part III, Line 4a</p>	<p>Equality and Opportunity: PLF seeks to halt the reemergence of governmental discrimination based on race, sex, or group entitlement and to advance a positive vision of civil rights with individual liberty at its core, centered on a demand to remove legal barriers that separate people from opportunity. PLF's goal is to free individuals to rise based on their choices, character, and ability. We therefore demand removal of state-imposed barriers to opportunity, leading from the principles of equal protection and due process that guided the architects of the Fourteenth Amendment. While overt racial barriers have largely been removed from our society, economic regulations continue to pervasively impede the pursuit of one's livelihood, especially for those of lesser means. American Alliance for Equal Rights v. Ivey. The Alabama Real Estate Appraisers Board (AREAB) has nine members-seven property appraisers, one appraisal management company representative, and one member of the public who does not work in the industry. Under state law, at least two members must be racial minorities. The public member position on the AREAB has been vacant since November 2021. Interested Alabamians include at least one member of the American Alliance for Equal Rights who applied for the open AREAB seat but is excluded from consideration because of race. Representing the Alliance, PLF filed a federal lawsuit challenging the race requirement as violating the Equal Protection Clause. No government official should use an individual's race or ethnicity to determine who gets the opportunity to serve the public. PLF sought a temporary restraining order, which was denied. PLF moved for judgment on the pleadings. Because this case is pending, it is premature to see fees. American Alliance for Equal Rights v. Walz. PLF represents the American Alliance for Equal Rights, a nationwide organization dedicated to eliminating racial preferences, in a federal court challenge to a Minnesota racial quota for membership on the Minnesota Board of Social Work. Racial mandates on government boards violate the Equal Protection Clause of the Fourteenth Amendment. The Minnesota Legislature cannot require appointing authorities to disqualify individuals from public service because of their race. Race quotas are unjust, demeaning, and unconstitutional. Because this case is pending, it is premature to seek fees. Association For Education Fairness v. Montgomery County Public Schools. PLF represents Association for Education Fairness, a group of mostly Asian-American parents whose children are shut out of the Montgomery County (Maryland) magnet school program because of changing criteria designed to make the magnet schools reflect the County's racial demographics. PLF's federal lawsuit challenges the county's admissions policy as unconstitutional racial discrimination. Racial balancing is unconstitutional whether done through overt or covert means. School districts shouldn't consider race when determining who gets into the best schools. PLF defeated the school board's motion to dismiss and filed an amended complaint. The school board again moved to dismiss and the court granted the motion. PLF sought relief from judgment based on new information. When that was denied, PLF appealed to the Fourth Circuit. Because the case is pending, it is premature to seek fees. Art and Antique Dealers v. Seggos. The federal Endangered Species Act allows for the sale of certain antiques containing ivory, as well as non-antiques containing a de minimis amount of ivory, in interstate and international commerce. New York State limits intrastate sales of items containing ivory to only antiques containing no more than 20% ivory. Although it cannot ban items authorized by federal law, New York has burdened the sale of ivory antiques by prohibiting their display in New York antique dealers' stores. Dealers may show photographs of the antiques to prospective interstate buyers who visit their stores with a disclaimer that the item is not for sale in New York." The dealers alleged a First Amendment right to display the actual items with that same disclaimer, but were rejected by a federal trial court. PLF represents two antique dealer trade associations on appeal to the Second Circuit. Because this case is pending it is premature to seek fees. Barilla v. City of Houston. Tony Barilla is an accomplished accordionist who wishes to busk-play in public for tips-in the streets of Houston. But Houston bans busking in most places and where it is allowed, performers must obtain 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 protects Tony's right to earn extra money while engaging in free expression. PLF filed a federal lawsuit to vindicate Barilla's 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. After a loss in trial court on a motion to dismiss, PLF appealed to the Fifth Circuit Court of Appeals, which reversed and remanded for proceedings on the merits. On remand, both parties moved for summary judgment. Victory! The district court ruled that the city had no evidence whatsoever to justify the busking ordinance and it therefore violated the First Amendment. PLF sought \$208,821.50 in fees and the court awarded \$199,781. The case is closed. B.B. v. Capistrano Unified School District. PLF represents B.B., a first grade student, and her mother Chelsea Boyle, in a First Amendment challenge to discipline imposed on B.B. for giving a drawing to a classmate that included the phrase "any life" along with "Black Lives Mater" (sic) and depictions of her friends. PLF seeks to protect children from school officials who impose race-focused orthodoxy. Specifically, disciplining a first grader for giving an innocuous drawing to a classmate that neither disrupted the school nor caused offense to the receiving student, violated the B.B.'s First Amendment rights and was impermissible retaliation for the exercise of those rights. PLF is pursuing the case in the Ninth Circuit. Because litigation is pending, it is premature to seek fees. Boston Parent Coalition for Academic Excellence v. School Committee of Boston. PLF represents a group of students, parents, alumni, and future applicants to Boston's Exam Schools. The group promotes merit-based admissions while supporting diversity by improving the K-6 pipeline in Boston public schools. They sued in federal court to challenge Boston's decision to overhaul admissions to pursue racial balance by imposing quotas based on applicants' postal zip codes. The parent coalition lost in district court and PLF took over representation on appeal to the First Circuit and argued that it violates the constitution to manipulate admissions processes to obtain desired racial outcomes. The First Circuit affirmed. PLF filed petition for writ of certiorari in the U.S. Supreme Court. Because this case is pending, it is premature to seek fees. Californians for Equal Rights Foundation v. City of San Diego. PLF represents Californians for Equal Rights Foundation, a California nonprofit dedicated to the principle of equal rights in a federal lawsuit challenging a San Diego program that confers housing benefits on the basis of race. Specifically, to be eligible for the program which grants up to \$40,000 towards a down payment or closing costs, borrowers must "self-identify as black, indigenous or other person of color," including those who "self-identify as Hispanic/Latinx and any race other than white." San Diego's program violates the Equal Protection Clause of the Fourteenth</p>

Return Reference	Explanation
	Amendment. Government cannot use race to decide who gets public benefits and burdens. Litigation is ongoing. Because this case is pending, it is premature to seek fees.
Form 990, Part III, Line 4a	<p>Californians for Equal Rights Foundation v. County of Alameda. Alameda County, California, requires prime contractors to subcontract 15% of applicable government construction contracts to minority-owned businesses or show "good faith efforts" that they attempted to do so. The set-asides force general contractors to discriminate against subcontractors just because they are not minority-owned. PLF represents the Californians for Equal Rights Foundations and several individuals, including a longtime California contractor, to challenge these set-asides in federal court as violating the federal and state constitutional guarantees of equal protection under the law. The county moved for judgment on the pleadings, which was granted, on the grounds that the lawsuit was barred by the statute of limitations. PLF prevailed on appeal in an unpublished opinion. PLF requested publication, which was denied. The case is remanded for litigation on the merits. Because this case is pending, it is premature to seek fees. Chinese American Citizens Alliance of Greater New York v. Adams. New York City operates eight specialized high schools that are among the best in the city, public or private. State law offers a path to admission for low-income students who score below the Admissions Test cutoff, up to 5% of the available ninth-grade seats. The City changed the admissions criteria to reserve 20% of the ninth-grade seats for low-income students, explicitly for the purpose of increasing the percentage of black and Hispanic students while decreasing the percentage of Asian-American students. PLF represents parents of Asian-American students in a federal lawsuit challenging this change as violating the Equal Protection Clause. The district court granted the City's motion for summary judgment and PLF appealed to the Second Circuit. Because this case is pending, it is premature to seek fees. Chu v. Rosa. PLF represents Yiatin Chu, a parent and education advocate, Chinese American Citizens Alliance of Greater New York, and the Inclusive Education Advocacy Group, New York City-based organizations who advocate for equal educational opportunity for all students regardless of race in a federal lawsuit challenging the constitutionality of the New York State Science and Technology Entry Program (STEP) law requiring participating institutions to discriminate against applicants based upon their race or ethnicity. Students have a right to compete equally for publicly-funded programs without regard to race. The STEP law violates the Equal Protection Clause of the Fourteenth Amendment by imposing a socioeconomic threshold for white and Asian-American applicants that is not required for black, Hispanic, Native American, or Alaskan Native applicants. Because this case is pending, it is premature to seek fees. Chubb v. Boyd. PLF represents Katie Chubb and Augusta Birth Center in a federal lawsuit challenging Georgia's Certificate of Need regulations for freestanding birth centers. These regulations require any new childbirth services to seek the cooperation of their direct competitors to secure a license to operate. The regulations unconstitutionally restrict both Chubb's right to provide critical childbirth care and the right of Georgia mothers to access those services. Mothers, not the state, should be able to choose the safe and comfortable circumstances under which they give birth. The district court granted the government's motion to dismiss on standing grounds. PLF filed a motion for reconsideration or leave to amend the complaint, which was denied. PLF appealed. Because the case is pending, it is premature to seek fees. Coalition for TJ v. Fairfax County School Board. Virginia's Thomas Jefferson High School for Science and Technology, or TJ, was the nation's top-ranked public high school. Fairfax County Public Schools' (FCPS) recent changes to TJ's admissions process specifically aim to reduce the number of Asian-American children- and only Asian-American children-who can attend TJ. PLF represents Coalition for TJ, a group of over 5,000 parents, students, alumni, staff, and community members who advocate for school diversity and excellence through race-blind, merit-based admissions. The Coalition's federal lawsuit challenges FCPS' race-based admissions scheme as a violation of the Fourteenth Amendment. After extensive discovery, PLF moved for summary judgment. The trial court granted it and ordered the school board to stop using race-based admissions. The school board appealed to the Fourth Circuit, which stayed the district court order. PLF asked the Supreme Court to lift the stay, which was denied with three dissenting justices. The Fourth Circuit then reversed, 2-1. PLF filed a petition for writ of certiorari. The Court denied certiorari but Justices Alito and Thomas issued a statement that they would have granted the petition. The case is closed. PLF did not seek or recover fees. Dalton v. Hao. PLF represents Brian Dalton, a small business owner in Massachusetts working hard to get past the devastating impact of the COVID-19 pandemic and the ensuing government orders that shuttered the state in a federal lawsuit challenging Massachusetts's eligibility preferences for businesses owned by racial minorities, women, or LGBTQs in its Inclusive Recovery Grant Program. The government's exclusion of Dalton due to his race, sex, and sexual orientation is unconstitutional under the Equal Protection Clause of the Fourteenth Amendment. Small businesses should be able to compete on equal footing for much-needed COVID-19 relief grants. PLF moved for class certification. Victory! Capitulating without further litigation, Massachusetts will no longer provide grants based on the discriminatory criteria. As a result, PLF dismissed the case. PLF did not seek or recover fees. Des Moines Midwife Collective v. Iowa Health Facilities Council. PLF represents Des Moines Midwife Collective, founded by registered nurses Emily Zambrano-Andrews and Caitlin Hainley. The Collective supports homebirth practice that honors the wishes of women of all income levels to give birth safely and comfortably outside of a hospital setting. They want to accommodate their growing clientele and broaden their range of childbirth options by opening a freestanding birth center but Iowa's Certificate of Need law requires permission from their competitors-namely, hospitals. PLF filed a state court lawsuit seeking to alleviate the burden on Iowa's childbirth system and provide a safe, new choice for expecting mothers. The council removed the case to federal court. PLF defeated a motion to dismiss and litigation continues. Because this case is pending, it is premature to seek fees.</p>
Form 990, Part III, Line 4a	<p>Diemart v. City of Seattle. Joshua Diemert worked for the City of Seattle for 8 years, receiving good reviews and awards. Recently, however, he was subjected to racially-motivated harassment under the city's "Race and Social Justice Initiative" (RSJI) that is so severe and pervasive to create a racially-hostile work environment. PLF filed a complaint on behalf of Joshua with the Equal Employment Opportunities Commission, arguing that the city violated Title VII of the Civil Rights Act by requiring him to complete RSJI training, segregating staff meetings by race, offering and requiring race-based programming, promoting race-based affinity groups, and maintaining a commitment to making racial distinctions among City staff. The EEOC granted Joshua the right to sue. PLF then filed a federal lawsuit to vindicate Joshua's right to workplace equality and protect everyone's right to be judged by the content of their individual character and work product, rather than being labeled and classified through the lens of discriminatory workplace equity initiatives. PLF defeated a motion to dismiss and litigation is ongoing. Because this matter is pending, it is premature to seek fees. Do No Harm v. Edwards. PLF represents Do No Harm, an organization of over 6,000 physicians, healthcare professionals, medical students, patients, and policymakers committed to ensuring that healthcare is protected from "a racial, divisive, and discriminatory ideology," in a federal lawsuit challenging a Louisiana racial quota for membership on the Louisiana State Board of Medical Examiners. A state statute requires the governor to appoint members to the Louisiana State Board of Medical Examiners on the basis of race. Such racial mandates on government boards are unjust, demeaning, and violate the Equal Protection Clause of the Fourteenth Amendment. Because this case is pending, it is premature to seek fees. Do No Harm v. Gianforte. PLF represents Do No Harm, an organization of over 6,000 physicians, healthcare professionals, medical students, patients, and policymakers committed to ensuring that healthcare is protected from "a racial, divisive, and discriminatory ideology," in a federal lawsuit challenging a Montana statute granting race- and sex-based preferences for membership on the Board of Medical Examiners. The Montana legislature cannot require appointing authorities</p>

Return Reference	Explanation
	<p>like the governor to disqualify individuals from public service because of their race or sex. A statutory requirement for the governor to attain race-based proportionality and sex-based balance in making appointments to public boards violates the Equal Protection Clause. Because this case is pending, it is premature to seek fees. Do No Harm v. Lee. PLF represents Do No Harm, an organization of over 6,000 physicians, healthcare professionals, medical students, patients, and policymakers committed to ensuring that healthcare is protected from "a racial, divisive, and discriminatory ideology." PLF filed a federal lawsuit on behalf of Do No Harm to challenge a Tennessee racial quota for membership on the Board of Podiatric Medical Examiners because racial mandates on government boards violate the Equal Protection Clause of the Fourteenth Amendment. The Tennessee Legislature cannot require appointing authorities to disqualify individuals from public service because of their race. Race quotas are unjust, demeaning, and unconstitutional. Because this case is pending, it is premature to seek fees. Haltigan v. University of Santa Cruz. Many universities employ Diversity, Equity, and Inclusion (DEI) statement requirements as job screening tools. The University of California system uses them to screen for applicants from minority backgrounds and those committed to a certain view of racial justice. PLF represents J.D. Haltigan in a federal court challenge to a Diversity Statement Requirement in a job posting at the University of Santa Cruz. The requirement forces prospective professors to espouse particular beliefs about race, fairness, and other subjects as a condition of employment. Haltigan wants to be assessed on merit and qualifications, not an ideological litmus test. The case challenges the constitutionality of the diversity statements under the Equal Protection Clause and First Amendment. The university successfully moved to dismiss the case. PLF filed an amended complaint and the university again moved to dismiss. Because this case is pending, it is premature to seek fees. Hierholzer v. Guzman. PLF represents Marty Hierholzer and his business, MJL Enterprises, a small business with 20 employees that contracts with federal agencies to provide maintenance products and equipment to VA hospitals and military facilities. PLF filed a federal lawsuit to challenge the Small Business Act's set-aside program for disadvantaged businesses, which authorizes racial preferences in establishing program eligibility. The SBA's use of race as the decisive factor in determining whether a small business is disadvantaged violates this constitutional promise of equality before the law. The lawsuit also challenges the agency's decisions-in the absence of congressional authorization-as to which racial groups are on the preferred list as violating the separation of powers. The district court granted the government's motion to dismiss. PLF appealed. Because this case is pending, it is premature to seek fees. Hill v. Town of Kill Devil Hills, North Carolina. PLF represents Ami Hill, owner of #Bus252, a mobile art gallery, and the Muse Markets, which feature local artists and artisans selling their wares, filed a lawsuit challenging a North Carolina town ordinance that requires itinerant vendors to donate 100% of their profits to charity in exchange for the right to sell during the summer tourism season. Alternatively, vendors can undergo an arbitrary and unduly burdensome process to request a permit to operate from the Board of Commissioners. The town also created a market in direct competition with the Muse Market; town-sponsored vendors can sell year-round and keep their profits. The town rejected #Bus252's application to participate in First Flight Market. PLF filed a lawsuit in state court because the town cannot condition an itinerant vendor's right to earn a living on surrendering profits or seeking permission to sell. Because this case is pending, it is premature to seek fees.</p>
Form 990, Part III, Line 4a	<p>Hurley v. Gast. The Iowa Judicial Nominating Commission, which nominates judges to vacancies on the state's appellate courts, contains eight elected members-two in each of Iowa's four congressional districts. State law requires that each district be represented by one man and one woman and new commissioners can only replace one of the same sex. PLF represents Charles Hurley, who is barred from running for commissioner solely because he would succeed a commissioner of the opposite sex. PLF filed a federal lawsuit to argue that this sex-based quota violates the Equal Protection Clause of the Fourteenth Amendment. The court denied PLF's motion for preliminary injunction and also Iowa's motion to dismiss. PLF appealed to the Eighth Circuit and sought an injunction. The injunction was denied. The parties stipulated to return to the trial court and filed cross-motions for summary judgment. Victory! The district court held that the sex-based quotas violate the Constitution. PLF settled for \$118,749 in attorneys' fees. Khatibi v. Lawson. PLF represents Dr. Azadeh Khatibi, an ophthalmologist in Los Angeles who has taught continuing medical education courses, and Do No Harm, a medical nonprofit that embraces the principles of individualism and whose members teach continuing education classes. They filed a federal lawsuit against the Medical Board of California and its officials in a First Amendment challenge to a state law that requires providers of medical education classes to discuss implicit bias. California's required "implicit bias" training injects race into every interaction between doctors and patients, violating Dr. Khatibi's First Amendment right to teach without being compelled to recite the government's favored viewpoint on racial issues. The court granted the government's motion to dismiss. PLF appealed to the Ninth Circuit. Because this case is pending, it is premature to seek fees. Landscape Consultants of Texas v. Houston. PLF represents Landscape Consultants and Metropolitan Landscape Management-two companies owned by Jerry and Theresa Thompson-in an equal protection challenge to the City of Houston's Minority Business Enterprise program for public contracting. When bidding on Houston contracts, Landscape Professionals is disadvantaged by Houston's MBE program, which requires non-minority owned businesses to give away a portion of the contract value to MBE subcontractors. This subcontracting requirement does not apply to Landscape Professionals' minority-owned competitors. Houston's MBE program violates the Equal Protection Clause of the Fourteenth Amendment because it imposes different standards on bidders for public contracts based solely on the race of the bidding company's owner. PLF defeated motions to dismiss and moved on to the merits, filing a motion for summary judgment. Because this case is pending, it is premature to seek fees. Lynn v. Goff. PLF represents public school teacher Tyler Lynn in a federal lawsuit challenging the Oregon Diversity License Expense Reimbursement Program. Tyler has been teaching all levels of Spanish to students of diverse backgrounds in Oregon public schools for over 20 years. Tyler also teaches English Language Development to students whose primary language is not English. This case asserts a teacher's right to be treated equally by the state without regard to race and that Oregon's Diversity License Expense Reimbursement Program violates the Equal Protection Clause of the Fourteenth Amendment by favoring applicants based on their race. Victory! The state dismantled its discriminatory program and the case will be dismissed. PLF did not seek or recover fees. MacDonald v. Sabando. PLF represents Shannon MacDonald, M.D., Paul Gardner, M.D., and their patients Jun Abell and Hank Jennings in a federal court challenge to New Jersey's requirement that out-of-state physician-specialists be licensed in New Jersey prior to engaging in telemedicine with patients in New Jersey. The requirement violates the U.S. Constitution's Dormant Commerce Clause and Article IV's Privileges and Immunities Clause because the burdens far exceed any benefits; and requiring out-of-state physician-specialists to be licensed in New Jersey before engaging in conversations with patients located in New Jersey via telemedicine violates the First Amendment. New Jersey's limits on telemedicine prevent patients from accessing specialty cancer care that their local doctors have no expertise in or resources to treat. These outdated rules were suspended during COVID to no ill-effect and should be permanently removed. Because this case is pending, it is premature to seek fees. McBride v. Hawkins. PLF represents Dr. Sean McBride and Shellye Horowitz, a medical patient requiring specialized care, in a federal court challenge to California's requirement that physician-specialists be licensed in California before consulting or following up with patients located in California via telehealth technology. Horowitz lives in a remote area of northern California and depends on telemedicine to obtain care for her condition. The case challenges antiquated and anticompetitive rules that limit access to specialized healthcare and are unconstitutional under the Commerce Clause and the U.S. Constitution's Privileges and Immunities Clause, and the First Amendment. California's limits on telehealth prevent Californians from accessing necessary, specialized medical care that their</p>

Return Reference	Explanation
	<p>local doctors have no expertise in or resources to treat. Because this case is pending, it is premature to seek fees. <i>Meland v. Padilla</i>. In 2018, California enacted a woman quota law that 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, perpetuating the myth that women can't make it to the boardroom without government help and treating potential board members as members of a sex-based group, rather than individuals. PLF's lawsuit on behalf of Creighton Meland challenges the state law as violating 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 Ninth Circuit reversed and remanded to the district court for consideration of the merits. PLF sought \$552.10 in costs and recovered \$47.10. On remand, PLF moved for a preliminary injunction, which was denied. PLF appealed to the Ninth Circuit and the case is stayed pending the result of related litigation. Litigation is ongoing, so it is premature to seek fees. <i>Miall v. City of Asheville</i>. PLF represents John Miall and other Asheville residents in an equal protection challenge to the Human Relations Commission of Asheville's race-based membership preferences. John Miall, Robyn Hite, David Shaw, Willa Grant, and Danie Johnson each applied to the Human Relations Commission and were rejected because of their race. Their federal lawsuit asserts the right of individuals to compete equally for membership to a city advisory board without regard to their race. PLF moved for a temporary restraining order, preliminary injunction, and class certification, which were denied. Litigation continues on the merits. Because this case is pending, it is premature to seek fees. <i>National Center for Public Policy Research v. Weber</i>. PLF represents NCPPR, a nonprofit that advocates against radical shareholder activism and in favor of basic principles like selecting board members of the merits and not based on their race, in a challenge to California's Boardroom Race Quota law. After the court's adverse ruling on standing, PLF voluntarily dismissed the claims related to race and sexual orientation quotas and appealed the order as to the woman quota to the Ninth Circuit. PLF opposed the government's motion to stay this case, but the court granted it, and it is in abeyance. Because this case is pending, it is premature to seek fees.</p>
Form 990, Part III, Line 4a	<p><i>Newell-Davis & Sivad Home and Community Services, LLC v. Phillips</i>. After two decades of working with special needs children, Ursula Newell-Davis decided to launch a company to provide respite services to this vulnerable population. But the state's Facility Need Review process stopped her because she failed to prove her proposed business was "necessary" despite evidence showing an increase in crimes by juveniles, pleas by city officials for more early intervention efforts for juveniles, and studies showing that respite care can improve outcomes for both children and their families. PLF represents Ursula in a federal lawsuit to challenge these arbitrary government restrictions that serve no legitimate purpose. PLF defeated the government's motion to dismiss, engaged in discovery, and moved for summary judgment. The trial court ruled in favor of the government. PLF appealed to the Fifth Circuit, which affirmed. PLF filed a petition for rehearing en banc, which was denied. PLF filed a petition for writ of certiorari, which was denied. The case is closed. PLF did not seek or recover fees. <i>Nistler v. Petersen</i>. PLF represents Lance Nistler, a 37-year-old farmer in Kelliher, Minnesota, who grows soybeans and small grain oats, in an equal protection challenge to Minnesota's race and sex-based preferences to obtaining funds under the Down Payment Assistance Grant Program. The program, run by the state Department of Agriculture disburses grants of up to \$15,000 to qualifying farmers through a lottery held each grant period. Lance met all of the eligibility requirements related to finances, residency, and the like, and he applied for the first round of down payment grants in July 2023. Out of 176 applicants, Lance was the ninth overall lottery pick. But his position meant nothing because the program prioritizes racial minorities, women, and young, urban, and LGBTQIA+ individuals to jump the line for grants. Only any money remaining may be awarded to other applicants in order of their lottery placement. The lawsuit, filed in federal court, asserts the right of farmers to compete equally for a state grant without regard to their race and sex. Under pressure from the lawsuit, Minnesota removed the unconstitutional preferences from the law. The case will be dismissed. PLF did not seek or recover fees. <i>Noland v. Montana Public Service Commission</i>. After Parker Noland was medically discharged from the U.S. Army, he bought a few small dumpsters and a specialized truck and set out to become a hauler of construction debris. The Montana Public Service Commission issued a cease-and-desist order, saying he needed a certificate of public convenience and necessity (CON) before opening for business. After Noland filed for his certificate, the two largest waste companies protested his application. After a lengthy and costly legal battle, Noland withdrew his application. PLF represents Noland in a constitutional challenge to Montana's CON law for "junk haulers"-or Class D motor carriers-that allows entrenched companies to stop his business. His lawsuit, filed in state court, seeks to vindicate his right under both the Montana and U.S. Constitutions to earn an honest living without undue government interference. The court permitted an existing hauler to intervene, over PLF's objections. The court ruled in favor of the state. PLF appealed. Because the case is pending, it is premature to seek fees. <i>Ostrewich v. Hudspeth</i>. PLF represents Jillian Ostrewich, a Texas voter who went to her polling place wearing a firefighter union shirt. Election officials forced her to remove the shirt before being allowed to vote because the union supported an initiative measure on the ballot. In this follow-up case to PLF's Supreme Court victory in <i>Minnesota Voters Alliance v. Mansky</i>, PLF filed a federal lawsuit 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 district court struck down two of the electioneering statutes because they violate the First Amendment but upheld a narrower statute related to name badges. Both parties appealed and the Fifth Circuit upheld all three statutes. PLF filed a petition for rehearing en banc, which was denied. PLF filed a petition for writ of certiorari, which was denied. The case is closed. PLF did not seek or recover fees. <i>Palmer v. Bonta</i>. PLF represents nursing practitioners, each with a Doctorate in Nursing Practice, in a federal lawsuit challenging California Business & Professions Code 2054, to vindicate their First Amendment right to truthfully use the title "Dr." so long as they clarify that they are not physicians. Plaintiffs face the threat of fines and loss of their licenses and livelihoods if the state enforces 2054 against them. The state cannot appropriate a commonly used term and reserve it for a narrow range of practitioners. Many professionals commonly use the title "Dr."-beyond physicians-and should be able to truthfully do so in describing their profession or accomplishments. Government censorship of professional titles is a thinly veiled attempt to protect well-connected industry insiders. PLF sought preliminary injunctive relief. PLF defeated a motion to dismiss and proceeded to the merits. Because this case is pending, it is premature to seek fees. <i>Pomeroy v. Utah State Bar</i>. PLF directly represents Amy Pomeroy in the limited capacity of local counsel to the Goldwater Institute in their legal challenge to the Utah mandatory bar as violating the First Amendment rights of free speech and association. The trial court ruled in favor of the Bar. Pomeroy appealed. Because litigation is pending, it is premature to seek fees. <i>Schultz v. Washington State Veterinary Board of Governors</i>. PLF represents equine teeth floaters Jennifer Schultz and Ceanna Johnston in a state court lawsuit challenging a Washington law that forbids anyone but licensed veterinarians and veterinary technicians to engage in the practice of equine teeth floating. PLF argues that the Washington Constitution's Privileges or Immunities Clause and related "right to carry on business" protects the right to earn a living in a lawful occupation without undue governmental interference. By preventing many horses from receiving adequate care, Washington's overly restrictive law harms the health of horses and denies trained individuals their right to earn a living. PLF defeated the government's motion to dismiss. Litigation on the merits is ongoing. Because this case is pending, it is premature to seek fees.</p>
Form 990, Part III, Line	<p><i>Swanson v. Hilgers</i>. PLF represents Certified Nurse Midwife (CNM) Heather Swanson and Oneida Health LLC in a federal lawsuit to defend the right of midwives to provide midwifery services and the right of Nebraska mothers to receive them.</p>

Return Reference	Explanation
4a	<p>Nebraska's bans CNMs attending home births and requires physician supervision of midwives, burdening the right of expecting mothers to choose the manner and circumstances of giving birth as well as the right of CNMs to provide services free of arbitrary restriction in violation of the Fourteenth Amendment. CNM restrictions severely limit the availability of midwifery services to Nebraska mothers and render it essentially impossible to have a formally trained medical professional attend home births in many areas. Because this case is pending, it is premature to seek fees. Tilt Vision Studios, LLC, et al. v. City of Waller, Texas. PLF represents Tilt Vision Art, LLC, and its owners, Brad and Kay Ray, in a federal lawsuit challenging the City of Waller's mural ordinance. Tilt Vision Art sells Brad's art and contracts with other artists to create murals for businesses and individuals. Small businesses use Tilt's murals to attract customers. The Rays relocated their business when a Waller-based development firm contracted for the creation of 13 murals for \$200,000, and other businesses also sought Tilt's services. When a Waller resident complained about the colors on a finished mural, the city council enacted an ordinance that bans: (1) murals on residential buildings; (2) murals on the primary faade of commercial buildings; (3) murals that function as advertisements; and (4) murals that contain any type of "commercial messaging." Tilt's business is throttled by this ordinance that violates the First Amendment as an unconstitutional content-based restriction on speech and a prior restraint on protected expression. Because this case is pending, it is premature to seek fees. Truesdell v. Friedlander. Phillip Truesdell's family owns Legacy Medical Transport, non-emergency ambulance company in Aberdeen, Ohio. Located close to 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 veto power over any new competition. PLF filed a federal lawsuit to vindicate Truesdell's right to earn a living free of irrational government interference. The lawsuit survived two motions to dismiss PLF and the state each moved for summary judgment. The court ruled in favor of the state. PLF appealed. The Sixth Circuit granted a partial victory, holding that the state violated the dormant commerce clause by restricting Legacy's interstate business that crossed into Ohio. PLF filed a petition for rehearing en banc on the intrastate issue. Kentucky filed a petition for writ of certiorari on the dormant commerce clause issue, and PLF cross-petitioned on the intrastate issue. Both petitions were denied, solidifying PLF's victory for Truesdale. PLF settled for \$76,778.70 in fees. Valencia Ag, LLC v. Alexander. PLF represents Valencia Ag, a small business owned by brothers Emmet and William Purcell, in a federal lawsuit raising an equal protection challenge against New York's race- and sex-based preferences in the licensure of cannabis businesses (which are legal in New York). The Purcells do not fall into any preferred applicant category. Entrepreneurs have a right to engage in business free from government discrimination in business licensure on unconstitutional grounds that are wholly irrelevant to ensuring competent and safe businesses. Race or sex shouldn't determine anyone's fundamental right to pursue a living of his or her choosing. Because this case is pending, it is premature to seek fees. Warren v. U.S. Department of Labor. PLF represents Karon Warren and other freelance writers and editors to challenge the Department of Labor's rule on Independent Contractor Classification that makes it more difficult for freelancers to work as independent contractors. Their livelihoods depend on them being able to work as freelancers, and their clients do not risk having to pay them overtime and track their hours. Independent contracting allows people to be their own boss, but the Department of Labor's new classification rules put the law's thumb on the scales against contractors, by muddying the distinction between contracting and employment. PLF filed a lawsuit in federal court and the parties filed cross-motions for summary judgment. Because this case is pending, it is premature to seek fees. Wynn v. Vilsack. PLF represents Scott Wynn, a lifelong farmer who has run Wynn Farms in Jennings, Florida, producing sweet potatoes, corn, and cattle since 2006. COVID-19, however, hit the family's finances hard. Steep drops in beef prices and too little help and supplies to grow sweet potatoes meant less income, nearly all of which went toward federal farm loan repayment. Wynn is not eligible for farm loan forgiveness under the American Rescue Plan because he is white and therefore deemed not "socially disadvantaged." PLF successfully obtained a preliminary injunction and filed a motion seeking \$127,709.05 in attorneys' fees, which the court denied. The case is closed. PLF did not recover any fees.</p>
Form 990, Part III, Line 4a	<p>Yoder v. Lott. PLF represents Mike Yoder, Drone Deer Recovery Media, Inc. (DDR), and Jeremy Funke in a First Amendment challenge to a Michigan statute that prohibits them from using drones to collect, communicate, and receive information to locate downed game. Yoder owns DDR, and Funke is a prospective customer. Under the Michigan law, Yoder cannot communicate information that his customers want, nor can he expand his business by training and certifying other drone location entrepreneurs to operate in the state. Michigan is stifling Yoder's business without any legitimate reasons related to health, safety, or public welfare. PLF filed a lawsuit in federal court to vindicate their First Amendment rights. The court granted the government's motion to dismiss. PLF plans to appeal. Because this case is pending, it is premature to seek fees. Zip Kombucha LLC v. Wilson. The Alaska legislature has restricted breweries and wineries from hosting live entertainment. The law also prohibits arguably non-expressive forms of entertainment (such as board games) in breweries and wineries but not in bars. PLF represents Zip Kombucha and other breweries and wineries in a state court challenge to Alaska's restrictions on entertainment and games for such establishments as violating the First Amendment to the United States and the Alaska Constitution's Rewards of Industry Clause. These entertainment restrictions unconstitutionally prevent wineries and breweries from fairly competing for customers. PLF argues that if bars can host games and entertainment, breweries should be able to as well. Alaska cannot stack the deck against some businesses in favor of others. Because this case is pending, it is premature to seek fees. Amicus cases: PLF filed amicus briefs in the following cases, furthering the objectives described above. 125 Monitor St. Jersey City LLC v. Jersey City Redevelopment Agency (New Jersey Appellate Division) 257-261 20th Ave. Realty, LLC v. Roberto (New Jersey Appellate Division) 257-261 20th Ave. Realty, LLC v. Roberto (New Jersey Supreme Court) Adams v. City of Seattle (Western District of Washington) Allstates Refractory Contractors, LLC v. Walsh (U.S. Supreme Court) American Forest Resource Council v. Pendley (U.S. Supreme Court) Blackstone Headwaters Coalition, Inc. v. Gallo Builders, Inc. (federal District Court of Massachusetts) Cao v. PFP Dorsey Investments, LLC (Arizona Supreme Court) City of Houston v. The Commons of Lake Houston (Texas Supreme Court) Consumers' Research v. Consumer Product Safety Commission (Fifth Circuit Court of Appeals) Corner Post v. Board of Governors of the Federal Reserve (U.S. Supreme Court) Culley v. Alabama/Sutton v. Alabama (U.S. Supreme Court) DeVillier v. Texas (U.S. Supreme Court) Do No Harm v. Pfizer, Inc (Second Circuit Court of Appeals) Garfield County, Utah v. Biden (Tenth Circuit Court of Appeals) Garland v. Cargill (U.S. Supreme Court) Hathon v. Michigan (Michigan Supreme Court) Johnson v. City of Grants Pass (U.S. Supreme Court) Johnson v. Smith (Tenth Circuit Court of Appeals) Loper Bright Enterprises, LLC v. Raimondo (U.S. Supreme Court) Metal Conversion Technologies v. Dept. of Transportation (U.S. Supreme Court) Mills v. City of Springfield (Massachusetts Superior Court) Missouri Internet & Television Association v. FCC (Eighth Circuit Court of Appeals) Mojave Pistachios v. Indiana Wells Valley Groundwater Authority (California Supreme Court) Murphy Co. v. Biden (U.S. Supreme Court) O'Connor v. Eubanks (Sixth Circuit Court of Appeals) S.A. v. Sioux Falls Sch. Dist. 49-5 (Eighth Circuit Court of Appeals) Sawtooth Mountain Ranch v. United States Forest Service (U.S. Supreme Court) Searle v. Allen (District Court of Arizona) Simms v. Arizona Racing Commission & Arizona Department of Gaming (Arizona Court of Appeals) Space Exploration Technologies Corp. v. NLRB (Southern District of Texas) State of Texas v. Biden (Fifth Circuit Court of Appeals) The Gym 24/7 Fitness LLC v. State of Michigan (Michigan Supreme Court) Town of Apex, N.C. v. Rubin (North Carolina Supreme Court) Town of Tyngsborough v. Recco (Massachusetts Land Court) United States v. Pheasant (Ninth Circuit Court of Appeals) Veterans Guardian VA Claim Consulting, LLC v. Platkin (Third Circuit Court of Appeals) Watson</p>

Return Reference	Explanation
	Memorial Spiritual Temple of Christ v. Korban (Louisiana Supreme Court)
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 a timely filing of the tax return.
Form 990, Part VI, Section B, line 12c	PLF bylaws provide that any self-dealing transaction must be approved by a majority of the board, with the interested trustee(s) excluded from voting. The board must also conduct reasonable investigation and determine it could not have obtained a more advantageous arrangement. The Governance and Nominating Committee is charged with annual review of trustees including securing any disclosure of potential conflicts of interest with a written form signed annually by each trustee. Employees are required by our conflicts of interest policy to disclose to the Director of Human Resources any actual or potential conflict of interest which are then resolved by the President.
Form 990, Part VI, Section B, line 15	CEO compensation is reviewed annually by the Governance and Nominating Committee which makes recommendations to the full board to determine compensation. Job descriptions for the CEO and other key executives are evaluated against independent market sources and compensation data. PLF's independent board applies the "rebuttable presumption of reasonableness" procedures in its evaluation of the compensation arrangements of key employees.
Form 990, Part VI, Section C, line 19	Copies are available on the organization's website or upon request.
Form 990, Part XI, line 9:	Change in value of split-interest agreements 265,616.

Additional Data

Return to Form

Software ID:

Software Version: