

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

A For the 2017 calendar year, or tax year beginning , and ending

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WESTERN ENVIRONMENTAL LAW CENTER Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 120 SHELTON MCMURPHEY BLVD STE 340 City or town, state or province, country, and ZIP or foreign postal code EUGENE OR 97401	D Employer identification number 93-1010269 E Telephone number 541-485-2471 G Gross receipts \$ 3,134,432
F Name and address of principal officer: ERIK SCHLENKER-GOODRICH 120 SHELTON MCMURPHEY BLVD STE 340 EUGENE OR 97401		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () t (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number u
J Website: u WWW.WESTERNLAW.ORG		L Year of formation: 1989 M State of legal domicile: OR
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other u		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	19
	6 Total number of volunteers (estimate if necessary)	6	10
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,302,804	2,166,795
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	661,183	961,860
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,878	4,473
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,965,865	3,133,128
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	7,000	24,000
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,323,208	1,462,177
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) u 176,146		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	444,174	697,732
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,774,382	2,183,909	
19 Revenue less expenses. Subtract line 18 from line 12	191,483	949,219	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,432,025	2,431,654
	22 Net assets or fund balances. Subtract line 21 from line 20	75,910	121,423
		1,356,115	2,310,231

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 LYNDEE PRILL	Date			
	Type or print name and title FINANCE OFFICER				
Paid Preparer Use Only	Print/Type preparer's name KARI YOUNG	Preparer's signature	Date 09/28/18	Check <input type="checkbox"/> if self-employed	PTIN P0132552
	Firm's name } JONES & ROTH, P.C.	Firm's EIN } 93-0819646			
	Firm's address } EUGENE, OR 97440	Phone no. } 541-687-2320			

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

Public Inspection Copy

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 \$ 1,806,807 including grants of \$ 24,000) (Revenue \$ 961,860)

PUBLIC INTEREST LAW FIRM - THE WESTERN ENVIRONMENTAL LAW CENTER USES THE FULL POWER OF THE LAW TO DEFEND AND PROTECT THE AMERICAN WEST'S TREASURED LANDSCAPES, ICONIC WILDLIFE, AND RURAL COMMUNITIES. WE COMBINE OUR LEGAL SKILLS WITH SOUND CONSERVATION BIOLOGY AND ENVIRONMENTAL SCIENCE TO ADDRESS MAJOR ENVIRONMENTAL ISSUES IN THE WEST IN THE MOST STRATEGIC AND EFFECTIVE MANNER.

CONTINUED ON SCHEDULE O.

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 u 1,806,807

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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

Input box for Schedule O

Table with columns for question number, question text, and Yes/No columns. Includes rows 1a-1c, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, 14a-14b.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 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 [X]

Section A. Governing Body and Management

Table with 4 columns: Question, Sub-question, Yes, No. Rows include 1a (7), 1b (7), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 4 columns: Question, Sub-question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed u OR, NM, MT, CO, WA
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [] Other (explain in Schedule O)
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.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: u LYNDÉE PRILL 120 SHELTON MCMURPHEY BLVD, STE 340 EUGENE OR 97401 541-485-2471

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KARIN SHELDON PRESIDENT	1.00 0.00	X		X				0	0	0
(2) PEGGY NELSON VICE PRESIDENT	1.00 0.00	X		X				0	0	0
(3) KEVIN KIRCHNER TREASURER	1.00 0.00	X		X				0	0	0
(4) PHIL KATZEN DIRECTOR	1.00 0.00	X						0	0	0
(5) WILLIAM LEAPHART DIRECTOR	1.00 0.00	X						0	0	0
(6) MIKE LINDSAY DIRECTOR	1.00 0.00	X						0	0	0
(7) LISA MANNING DIRECTOR	1.00 0.00	X						0	0	0
(8) DYAN OLDENBURG DIRECTOR	1.00 0.00	X						0	0	0
(9) ERIK SCHLENKER-GOODRICH EXECUTIVE DIRECTOR	40.00 0.00			X				117,909	0	12,112
(10) LYNDEE PRILL FINANCE OFFICER	40.00 0.00			X				62,852	0	9,486
(11)										

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 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	2,166,795				
	g Noncash contributions included in lines 1a-1f: \$		13,124				
	h Total. Add lines 1a-1f	u	2,166,795				
	Program Service Revenue	2a FEES AND REIMBURSEMENTS	Busn. Code	923,232	923,232		
b EDUCATION FEES			20,000	20,000			
c MISCELLANEOUS			18,628	18,628			
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f		u	961,860				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)	u	4,416			4,416
	4 Income from investment of tax-exempt bond proceeds	u					
	5 Royalties	u					
	6a Gross rents	(i) Real					
		(ii) Personal					
	b Less: rental exps.						
	c Rental inc. or (loss)						
	d Net rental income or (loss)	u					
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					1,361
	b Less: cost or other basis & sales exps.						1,304
	c Gain or (loss)						57
	d Net gain or (loss)	u		57			57
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
c Net income or (loss) from fundraising events	u						
9a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses	b						
c Net income or (loss) from gaming activities	u						
10a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory	u						
Miscellaneous Revenue		Busn. Code					
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d	u						
12 Total revenue. See instructions.	u		3,133,128	961,860	0	4,473	

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	24,000	24,000		
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	215,267	109,997	91,972	13,298
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	1,017,327	895,219	54,311	67,797
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	28,973	23,929	2,449	2,595
9 Other employee benefits	108,752	94,046	7,586	7,120
10 Payroll taxes	91,858	75,354	10,444	6,060
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	9,150		9,150	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	21,384	8,634	12,077	673
14 Information technology				
15 Royalties				
16 Occupancy	91,113	74,743	10,360	6,010
17 Travel				
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	8,085	6,632	919	534
23 Insurance	8,391	6,883	954	554
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 LITIGATION COMMUNICATION	119,200	119,200		
b LITIGATION EXPERTS	116,204	116,204		
c LITIGATION MEALS/TRAVEL	114,963	114,963		
d DEVELOPMENT	71,079			71,079
e All other expenses	138,163	137,003	734	426
25 Total functional expenses. Add lines 1 through 24e	2,183,909	1,806,807	200,956	176,146
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 X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest bearing	93,875	1	203,386
	2	Savings and temporary cash investments	1,146,639	2	2,050,346
	3	Pledges and grants receivable, net	25,000	3	
	4	Accounts receivable, net	74,698	4	32,614
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	12,432	9	18,108
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 76,221		
	b	Less: accumulated depreciation	10b 41,018	10c 25,478	35,203
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	53,903	15	91,997
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,432,025	16	2,431,654	
Liabilities	17	Accounts payable and accrued expenses	4,573	17	13,032
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	71,337	25	108,391
	26	Total liabilities. Add lines 17 through 25	75,910	26	121,423
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	1,140,547	27	1,976,314
	28	Temporarily restricted net assets	215,568	28	333,917
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	1,356,115	33	2,310,231	
34	Total liabilities and net assets/fund balances	1,432,025	34	2,431,654	

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	3,133,128
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,183,909
3	Revenue less expenses. Subtract line 2 from line 1	3	949,219
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,356,115
5	Net unrealized gains (losses) on investments	5	4,897
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,310,231

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 in 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		X
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	X	
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.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
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.		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2017

Open to Public Inspection

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

u Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury
Internal Revenue Service

Name of the organization WESTERN ENVIRONMENTAL LAW CENTER	Employer identification number 93-1010269
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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 or 990-EZ).)
- 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 **section 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 in 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		
(A)						
(B)						
(C)						
(D)						
(E)						
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 fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,212,905	1,229,254	1,174,761	1,302,804	2,166,795	7,086,519
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	1,212,905	1,229,254	1,174,761	1,302,804	2,166,795	7,086,519
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)						1,639,014
6 Public support. Subtract line 5 from line 4.						5,447,505

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	1,212,905	1,229,254	1,174,761	1,302,804	2,166,795	7,086,519
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	5,370	5,313	3,738	3,630	4,416	22,467
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.)						
11 Total support. Add lines 7 through 10						7,108,986

12 Gross receipts from related activities, etc. (see instructions) **12** 3,326,505

13 First five 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**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	76.63%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	74.41%

16a 33 1/3% support test—2017. 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

b 33 1/3% support test—2016. 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

17a 10%-facts-and-circumstances test—2017. 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

b 10%-facts-and-circumstances test—2016. 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

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

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) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (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 under section 513; 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; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (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; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 14 First five years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line Number, Percentage. Rows include: 15 Public support percentage for 2017; 16 Public support percentage from 2016 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Rows include: 17 Investment income percentage for 2017; 18 Investment income percentage from 2016 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests—2017. 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—2016. 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) 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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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 in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? 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.		
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? 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.		

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)? 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).		

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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test. Answer (a) and (b) below.		
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? 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.		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
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? Provide details in Part VI.		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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):		
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 (explain in detail in Part VI):		
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 1-1/2% 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 .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	<input type="checkbox"/> 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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017:			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

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.)

Public Inspection Copy

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2017

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

Name of the organization	Employer identification number
WESTERN ENVIRONMENTAL LAW CENTER	93-1010269

Organization type (check one):

- Filers of:** **Section:**
- Form 990 or 990-EZ 501(c)(3) (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 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 990-PF, 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 WESTERN ENVIRONMENTAL LAW CENTER	Employer identification number 93-1010269
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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
1	\$ 130,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	\$ 75,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	\$ 60,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	\$ 75,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	\$ 53,333	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	\$ 60,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization WESTERN ENVIRONMENTAL LAW CENTER	Employer identification number 93-1010269
---	---

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
7	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	\$ 528,598	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	\$ 78,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	\$ 65,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization WESTERN ENVIRONMENTAL LAW CENTER	Employer identification number 93-1010269
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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
13	\$ 47,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

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

2017

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

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 organization WESTERN ENVIRONMENTAL LAW CENTER	Employer identification number 93-1010269
---	---

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) u \$
- 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 u \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 u \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes 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 u \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities u \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b u \$
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes 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)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2017

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 **u** 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 **u** 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)	1,368													
b Total lobbying expenditures to influence a legislative body (direct lobbying)	24,607													
c Total lobbying expenditures (add lines 1a and 1b)	25,975													
d Other exempt purpose expenditures	2,157,934													
e Total exempt purpose expenditures (add lines 1c and 1d)	2,183,909													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	259,195													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>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)	64,799													
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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a Lobbying nontaxable amount	224,267	235,760	238,719	259,195	957,941
b Lobbying ceiling amount (150% of line 2a, column (e))					1,436,912
c Total lobbying expenditures	1,821	823	1,501	25,975	30,120
d Grassroots nontaxable amount	56,067	58,940	59,680	64,799	239,486
e Grassroots ceiling amount (150% of line 2d, column (e))					359,229
f Grassroots lobbying expenditures	1,710	458	740	1,368	4,276

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.

Table with 3 main columns: Question, (a) Yes/No, and (b) Amount. Rows include questions 1 through 2d regarding lobbying activities and tax implications.

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

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 3 regarding dues, lobbying expenditures, and carryover.

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."

Table with 3 columns: Question, Yes/No, Amount. Rows include questions 1 through 5 regarding dues, lobbying expenditures, and taxable amounts.

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.

Series of horizontal dotted lines for providing supplemental information.

Part IV Supplemental Information *(continued)*

Public Inspection Copy

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

u 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. u Attach to Form 990.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

Employer identification number

WESTERN ENVIRONMENTAL LAW CENTER

93-1010269

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: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. (Sub-rows: 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register), 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year u, 4 Number of states where property subject to conservation easement is located u, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year u, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year u \$, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 u \$, (ii) Assets included in Form 990, Part X u \$, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1 u \$, b Assets included in Form 990, Part X u \$

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 on Part XIII Yes No

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	35,060	33,190	33,684	32,639	29,130
b Contributions					
c Net investment earnings, gains, and losses	5,604	2,155	-211	1,334	3,769
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	327	285	283	289	260
g End of year balance	40,337	35,060	33,190	33,684	32,639

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **u** 100.00 %
 - b** Permanent endowment **u** _____ %
 - c** Temporarily restricted endowment **u** _____ %
- 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 | X | |
| (ii) related organizations | | X |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 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				
d Equipment		76,221	41,018	35,203
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)			u	35,203

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.) u		

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.) u		

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.) u	

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	
(2) PAYROLL PAYABLES	53,367
(3) CLIENT FUNDS HELD IN TRUST	38,494
(4) CREDIT CARDS	16,530
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) u	108,391

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	3,148,975
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	4,897	
b	Donated services and use of facilities	2b	10,950	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	15,847	
3	Subtract line 2e from line 1	3	3,133,128	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,133,128	

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	2,194,859
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	10,950	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	10,950	
3	Subtract line 2e from line 1	3	2,183,909	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,183,909	

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.

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

IN 2007, A BOARD DESIGNATED ENDOWMENT FUND (FUND) WAS ESTABLISHED AT THE OREGON COMMUNITY FOUNDATION (OCF). THIS FUND IS USED BY OCF AS A SOURCE OF UNRESTRICTED GRANTS FOR WELC. THE AGREEMENT WITH OCF STIPULATES THAT THE FUND SHALL BE HELD AND OWNED BY OCF. OCF MAY DISTRIBUTE, ON AN ANNUAL BASIS, A FIXED PERCENTAGE OF THE FUND ASSETS. THE PERCENTAGE IS DETERMINED BY THE BOARD OF DIRECTORS OF OCF. THE AGREEMENT ALSO PROVIDES THAT, UPON WRITTEN REQUEST FROM A MAJORITY OF THE BOARD OF DIRECTORS OF OCF, ADDITIONAL DISTRIBUTIONS MAY BE MADE FROM THE FUND ASSETS, EVEN TO THE EXHAUSTION OF THE FUND.

Part XIII Supplemental Information *(continued)*

Public Inspection Copy

SCHEDULE I (Form 990)

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

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

WESTERN ENVIRONMENTAL LAW CENTER

Employer identification number

93-1010269

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to 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.

Table with 8 columns: (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. Row 1 contains data for CASCADIA WILDLANDS.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

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.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

ALL GRANT FUNDS PASSED THROUGH ARE DONE IN COORDINATION WITH WELC PROGRAM

PROFESSIONAL STAFF INVOLVED IN THAT WORK, WHO APPROVE AND MONITOR THE USE

OF THE FUNDS. IN ADDITION, THE USE AND ULTIMATE OUTCOME OF PASS THROUGH

FUNDS IS REPORTED TO THE GRANTING FOUNDATION BY WELC.

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**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.

u Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2017**Open to Public
Inspection**

Name of the organization

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FORM 990 - ORGANIZATION'S MISSION

PUBLIC INTEREST LAW FIRM - REPRESENTING PUBLIC INTEREST GROUPS BEFORE THE U.S. COURTS, ADMINISTRATIVE AGENCIES AND BOARDS. WE USE THE POWER OF THE LAW TO SAFEGUARD THE WILDLIFE, WILDLANDS, AND COMMUNITIES OF THE AMERICAN WEST.

FORM 990, PART I, LINE 6

SOME VOLUNTEERS ASSISTED ATTORNEYS WITH LEGAL RESEARCH (INTERNS/EXTERNS). OTHER VOLUNTEERS ASSISTED DEVELOPMENT STAFF WITH PROJECTS AND EVENTS. ONE VOLUNTEER ASSISTED WITH GENERAL OFFICE TASKS, SUCH AS FILING.

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT

THE WESTERN ENVIRONMENTAL LAW CENTER (WELC) WAS INVOLVED IN THE FOLLOWING LITIGATION DURING 2017 (JANUARY 1 - DECEMBER 31). UNLESS OTHERWISE NOTED, COURT-AWARDED FEES WERE NOT RECOVERED DURING 2017.

WESTERN ORG. OF RESOURCE COUNCILS V. BLM, 4:16-CV-00021 (D. MONT.): WELC REPRESENTS WESTERN ORGANIZATION OF RESOURCE COUNCILS, MONTANA ENVIRONMENTAL INFORMATION CENTER, POWDER RIVER BASIN RESOURCE COUNCIL, NORTHERN PLAINS RESOURCE COUNCIL, SIERRA CLUB, AND NATURAL RESOURCES DEFENSE COUNCIL IN A CHALLENGE TO BLM RESOURCE MANAGEMENT PLANS FOR THE BUFFALO, WYOMING AND MILES CITY, MONTANA FIELD OFFICES FOR VIOLATIONS OF NEPA REQUIREMENTS TO DISCLOSE ADVERSE ENVIRONMENTAL IMPACTS AND CONSIDER ALTERNATIVES. WE PREVAILED IN MARCH 2018, WITH THE DEADLINE TO FILE AN APPEAL STILL PENDING. FEES, IF ANY, TBD.

Name of the organization

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DINÉ CARE V. ZINKE, 1:15-CV-00209 (D.N.M.), 18-2089 (10TH CIR.): WELC REPRESENTS DINÉ CARE, SAN JUAN CITIZENS ALLIANCE, WILDEARTH GUARDIANS, AND NATURAL RESOURCES DEFENSE COUNCIL IN A CHALLENGE TO BLM OIL AND GAS DRILLING APPROVALS ACROSS THE GREATER CHACO LANDSCAPE FOR VIOLATIONS OF NEPA AND THE NHPA REQUIREMENTS TO ANALYZE ENVIRONMENTAL AND CULTURAL IMPACTS. CASE WAS RESOLVED IN FAVOR OF ZINKE AND IS NOW ON APPEAL.

WILDERNESS WORKSHOP V. BLM, 1:16-CV-01822 (D. COLO.): WELC REPRESENTS WILDERNESS WORKSHOP, WESTERN COLORADO CONGRESS, NATURAL RESOURCES DEFENSE COUNCIL, AND SIERRA CLUB IN A CHALLENGE TO BLM'S RESOURCE MANAGEMENT PLAN FOR THE COLORADO RIVER VALLEY FIELD OFFICE FOR VIOLATIONS OF NEPA REQUIREMENTS TO DISCLOSE ADVERSE ENVIRONMENTAL AND PUBLIC HEALTH IMPACTS AND CONSIDER ALTERNATIVES. BRIEFING COMPLETE; WAITING ON ARGUMENT OR DECISION.

SAN JUAN CITIZENS ALLIANCE V. BLM, 1:16-CV-00376 (D.N.M.), 18-2119 (10TH CIR.): WELC REPRESENTS SAN JUAN CITIZENS ALLIANCE, DINÉ CARE, WILDEARTH GUARDIANS, AMIGOS BRAVOS, AND SIERRA CLUB IN A CHALLENGE TO A BLM OIL AND GAS LEASE SALE IN THE SANTA FE NATIONAL FOREST FOR VIOLATIONS OF NEPA REQUIREMENTS TO DISCLOSE ADVERSE ENVIRONMENTAL IMPACTS. WE PREVAILED BEFORE THE DISTRICT COURT IN MAY 2018. BLM APPEALED TO THE 10TH CIR. FEES, IF ANY, TBD.

WILDEARTH GUARDIANS V. ZINKE, 1:16-CV-01724 (D.D.C.): WELC REPRESENTS WILDEARTH GUARDIANS AND PHYSICIANS FOR SOCIAL RESPONSIBILITY IN A CHALLENGE TO BLM OIL AND GAS LEASE SALES IN WYOMING, UTAH AND COLORADO FOR VIOLATIONS

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OF NEPA REQUIREMENTS TO DISCLOSE ADVERSE ENVIRONMENTAL IMPACTS. BRIEFING COMPLETE; WAITING FOR ARGUMENT OR DECISION.

WESTERN ENERGY ALLIANCE V. JEWELL (INTERVENTION), 1:16-CV-0912 (D.N.M.): WELC REPRESENTS WILDERNESS SOCIETY, WYOMING OUTDOOR COUNCIL, SOUTHERN UTAH WILDERNESS ALLIANCE, SAN JUAN CITIZENS ALLIANCE, GREAT OLD BROADS FOR WILDERNESS, SIERRA CLUB, WILDEARTH GUARDIANS, CENTER FOR BIOLOGICAL DIVERSITY, AND EARTHWORKS IN INTERVENING IN A WESTERN ENERGY ALLIANCE CHALLENGE TO BLM'S OIL AND GAS LEASING PROGRAM FOR VIOLATIONS OF NEPA. NEPA CLAIMS WERE DISMISSED IN FEBRUARY 2018 BY WEA FOLLOWING A BLM INSTRUCTION MEMORANDUM.

WILLSOURCE V. IBLA (INTERVENTION), 1:17-CV-01887 (D. COLO.): WELC REPRESENTS WILDERNESS WORKSHOP IN INTERVENING IN A WILLSOURCE CHALLENGE TO IBLA FOR UPHOLDING A BLM DECISION CAUSING LEASES TO EXPIRE AND TERMINATE. CASE IS STILL IN BRIEFING.

COGCC V. MARTINEZ (AMICUS): 2017SC297 (COLO. S. CT.): WELC REPRESENTS A BROAD COALITION OF GROUPS IN FILING AN AMICUS AT THE COLORADO COURT OF APPEALS, AND NOW THE COLORADO SUPREME COURT, IN SUPPORT OF A CHALLENGE TO COGCC OIL AND GAS PERMITTING REQUIREMENTS AND FAILURE TO SUFFICIENTLY BALANCE HARM TO PEOPLE AND THE ENVIRONMENT. PREVAILED AT THE COURT OF APPEALS; STILL IN BRIEFING AT THE SUPREME COURT.

CITIZENS FOR A HEALTHY COMMUNITY V. BLM, 1:17-CV-02519 (D. COLO.): WELC REPRESENTS CITIZENS FOR A HEALTHY COMMUNITY, HIGH COUNTRY CONSERVATION ADVOCATES, CENTER FOR BIOLOGICAL DIVERSITY, AND WILDEARTH GUARDIANS IN A

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CHALLENGE TO BLM OIL AND GAS DRILLING APPROVALS IN THE NORTH FORK VALLEY FOR VIOLATIONS OF NEPA REQUIREMENTS TO DISCLOSE ADVERSE ENVIRONMENTAL IMPACTS AND CONSIDER ALTERNATIVES. CASE STILL IN BRIEFING.

WILDEARTH GUARDIANS V. CONNER, 1:15-CV-858-CMA (D. COLO.), 17-1334 (10TH CIR.): WELC REPRESENTS WILDEARTH GUARDIANS IN A CHALLENGE TO A U.S. FOREST SERVICE TIMBER SALE ON THE PIKE-SAN ISABEL NATIONAL FOREST FOR VIOLATIONS OF THE NATIONAL ENVIRONMENTAL POLICY ACT. CASE WAS RESOLVED IN FAVOR OF CONNER (U.S. FOREST SERVICE). APPEAL PENDING AT THE 10TH CIRCUIT COURT OF APPEALS.

WILDEARTH GUARDIANS V. ASHE, 4:15-CV-19-JGZ (D. ARIZ.): WELC REPRESENTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE UNDER THE ENDANGERED SPECIES ACT TO THE U.S. FISH AND WILDLIFE SERVICE'S DECISION TO MODIFY THE MEXICAN WOLF EXPERIMENTAL POPULATION PROGRAM. THE DISTRICT COURT ISSUED A DECISION IN OUR FAVOR IN APRIL 2018. WE ARE CURRENTLY BRIEFING RELIEF IN THE CASE, INCLUDING INJUNCTIVE RELIEF, AND EXPECT A FINAL DECISION BY THE END OF 2018. FEES, IF ANY, TBD.

WILDEARTH GUARDIANS V. U.S. FOREST SERVICE, 4:14-CV-488-REB (D. IDAHO): WELC REPRESENTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT TO THE U.S. FOREST SERVICE AND U.S. BUREAU OF LAND MANAGEMENT'S DECISIONS TO NOT REQUIRE A SPECIAL USE PERMIT FOR A PREDATOR HUNTING CONTEST ON PUBLIC LANDS IN IDAHO. CLAIMS AGAINST BLM WERE SETTLED; CLAIMS AGAINST USFS WERE RESOLVED IN FAVOR OF USFS. FEES RECEIVED (BLM CLAIMS) IN 2017: \$7,641. AN APPEAL WAS FILED REGARDING THE USFS CLAIMS AT THE NINTH CIRCUIT COURT OF

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APPEALS, WHICH ISSUED A DECISION IN FAVOR OF USFS IN AUGUST 2018, HOWEVER WELC WAS NOT INVOLVED IN THE APPELLATE LITIGATION.

WILDEARTH GUARDIANS V. PROVENCIO, 3:16-CV-8010 (D. ARIZ.), 17-17373 (9TH CIR.): WELC REPRESENTS WILDEARTH GUARDIANS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT AND THE USFS TRAVEL MANAGEMENT RULE TO TRAVEL MANAGEMENT DECISIONS ON EACH OF THE KAIBAB'S THREE RANGER DISTRICTS. CASE IS NOW ON APPEAL AND BEING BRIEFED AT THE NINTH CIRCUIT COURT OF APPEALS.

CASCADIA WILDLANDS V. WILLIAMS, 6:16-CV-177-MC (D. OREGON), 17-35508 (9TH CIR.): WELC REPRESENTS CASCADIA WILDLANDS, AND OTHER CONSERVATION ORGANIZATIONS, IN A CHALLENGE TO APHIS-WILDLIFE SERVICE'S WOLF DAMAGE MANAGEMENT PROGRAM IN OREGON UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT. CASE WAS RESOLVED IN FAVOR OF APHIS-WILDLIFE SERVICES. AN APPEAL WAS FILED TO THE NINTH CIRCUIT COURT OF APPEAL, WHICH HELD ARGUMENT IN JULY 2018. A FINAL DECISION IS EXPECTED IN LATE 2018 OR EARLY 2019.

CASCADIA WILDLANDS V. CARLTON, 6:16-CV-1095-JR (D. OREGON): WELC REPRESENTS CASCADIA WILDLANDS AND OREGON WILD IN A CHALLENGE UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT TO A U.S. FOREST SERVICE TIMBER SALE ON THE UMPQUA NATIONAL FOREST IN NORTHERN SPOTTED OWL CRITICAL HABITAT. CASE SETTLED IN 2018. WELC RECEIVED \$76,034 IN FEES IN MARCH 2018.

WILDEARTH GUARDIANS V. LANNOM, 1:16-CV-428-BLW (D. IDAHO): WELC REPRESENTS WILDEARTH GUARDIANS IN A CHALLENGE UNDER THE ENDANGERED SPECIES ACT TO THE U.S. FOREST SERVICE'S FAILURE TO CONSULT WITH THE U.S. FISH AND WILDLIFE

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SERVICE UNDER SECTION 7 OF THE ESA REGARDING ITS TRAVEL MANAGEMENT PLAN AFTER BULL TROUT CRITICAL HABITAT WAS DESIGNATED ON THE PAYETTE NATIONAL FOREST. CASE WAS DISMISSED WITHOUT PREJUDICE IN 2017.

WILDEARTH GUARDIANS V. SUCKOW, 1:17-CV-891-WYD (D. COLO): WELC REPRESENTS WILDEARTH GUARDIANS AND CENTER FOR BIOLOGICAL DIVERSITY IN A CHALLENGE UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT TO THE U.S.D.A. APHIS-WILDLIFE SERVICES' PREDATOR DAMAGE MANAGEMENT IN COLORADO ENVIRONMENTAL ASSESSMENT. AN AMENDED PETITION FOR REVIEW WAS FILED IN AUGUST 2018, AND THE CASE WILL BE BRIEFED IN THE DISTRICT COURT IN EARLY 2019.

WILDEARTH GUARDIANS V. ZINKE, 9:17-CV-118-DLC (D. MONT.) WELC REPRESENTS WILDEARTH GUARDIANS IN A CHALLENGE UNDER THE ENDANGERED SPECIES ACT TO A DECISION TO DELIST GRIZZLY BEARS IN THE GREATER YELLOWSTONE ECOSYSTEM IN IDAHO, MONTANA, AND WYOMING. THIS CASE HAD ORAL ARGUMENT IN FEDERAL DISTRICT COURT IN AUGUST 2018, AND WE EXPECT A FINAL DECISION FROM THE DISTRICT COURT IN FALL 2018.

WILDEARTH GUARDIANS V. JEFFRIES, 2:17-CV-1004-SU (D. OREGON) WELC REPRESENTS CONSERVATION ORGANIZATIONS IN A CHALLENGE TO THE OCHOCO NATIONAL FOREST'S DECISION TO DESIGNATE A 130+ MILE MOTORIZED VEHICLE TRAIL SYSTEM PASSING THROUGH IMPORTANT AND FRAGILE ECOSYSTEMS AND WILDLIFE HABITAT ON THE FOREST. CLAIMS ARISE UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT, NATIONAL FOREST MANAGEMENT ACT, TRAVEL MANAGEMENT RULE, AND ENDANGERED SPECIES ACT. ORAL ARGUMENT WAS HELD IN MAY 2018, AND FINDINGS AND RECOMMENDATION WAS ISSUED IN OUR FAVOR BY THE MAGISTRATE JUDGE IN AUGUST 2018. WE EXPECT THIS CASE TO BE RESOLVED IN THE DISTRICT COURT BY THE END

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OF 2018.

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WILDEARTH GUARDIANS V. APHIS, 1:17-CV-1153-KBJ (D. D.C.) WELC REPRESENTS CONSERVATION ORGANIZATIONS IN A CHALLENGE TO APHIS' FAILURE TO RESPOND TO A FOIA REQUEST FOR VARIOUS DOCUMENTS PERTAINING TO APHIS' ACTIVITIES RELATED TO PREDATOR KILLING. CASE WAS SETTLED IN 2018, AND RECEIVED \$10,000 IN ATTORNEY FEES AND COSTS AS PART OF SETTLEMENT IN APRIL 2018.

WILDEARTH GUARDIANS V. USDOJ, 17-16677, 17-16678, 17-16679 (9TH CIR.) WELC REPRESENTS CONSERVATION ORGANIZATIONS AT THE NINTH CIRCUIT (WE DID NOT PARTICIPATE IN DISTRICT COURT PROCEEDINGS) TO DEFEND THEIR WIN IN DISTRICT COURT IN A CHALLENGE TO THE U.S. DEPARTMENT'S MCKITTRICK POLICY, WHICH PRECLUDES PROSECUTION OF INDIVIDUALS WHO KILLED AN ESA-LISTED SPECIES IF THE INDIVIDUAL CLAIMS IT DID NOT KNOW THE ANIMAL WAS AN ESA-LISTED SPECIES. CASE WILL BE ARGUED AT THE NINTH CIRCUIT COURT OF APPEALS IN LATE 2018.

PUGET SOUND KEEPER ALLIANCE, ET AL. V. ECOLOGY, NO. 17-016C (WASH. PCHB), ADMINISTRATIVE CHALLENGE OF WASHINGTON GENERAL NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM PERMIT FOR CONCENTRATED ANIMAL FEEDING OPERATIONS. A DECISION IS EXPECTED IN OCTOBER 2018. NO FEES.

CELP, ET AL. V. ECOLOGY, 16-2-02161-34 (THURSTON COUNTY SUPERIOR COURT), CHALLENGE OF DEPARTMENT OF ECOLOGY'S DESIGNATION OF A MINIMUM INSTREAM FLOW FOR THE SPOKANE RIVER. THE SUPERIOR COURT DECISION IS ON APPEAL THE WASHINGTON COURT OF APPEALS. NO FEES.

WILDEARTH GUARDIANS V. U.S. BUREAU OF LAND MANAGEMENT (BLM), 17-CV-01849

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(D. D.C.): WELC REPRESENTS WILDEARTH GUARDIANS IN A FOIA CASE AGAINST BLM, WHICH WE BROUGHT BECAUSE THE AGENCY FAILED TO FULLY RESPOND TO GUARDIANS' FOIA REQUEST TO OBTAIN RECORDS RELATED TO THE AGENCY'S MOVE TO ONLINE LEASING SALES FOR OIL AND GAS ON PUBLIC LANDS. BLM PROVIDED AN INITIAL RELEASE OF RESPONSIVE RECORDS (IN 2018) AND PLANS TO PROVIDE TWO ADDITIONAL RELEASES. THIS ACTION IS IN THE PUBLIC INTEREST BECAUSE IT HAS RESULTED (AND WILL RESULT) IN DISCLOSURE OF INFORMATION THAT SHEDS LIGHT ON THE FEDERAL GOVERNMENT'S USE OF A THIRD-PARTY CONTRACTOR TO RUN OIL AND GAS LEASING SALES FOR OIL AND GAS ON PUBLIC LANDS.

CALIFORNIA V. BLM, 3:17-CV-7186-(N.D. CAL): WELC REPRESENTS CENTER FOR BIOLOGICAL DIVERSITY, EARTHWORKS, NATIONAL WILDLIFE FEDERATION, CITIZENS FOR A HEALTHY COMMUNITY, DINE' CARE, MONTANA ENVIRONMENTAL INFORMATION CENTER, SAN JUAN CITIZENS ALLIANCE, WESTERN ORGANIZATION OF RESOURCE COUNCILS, WILDERNESS WORKSHOP, WILDEARTH GUARDIANS, AND WYOMING OUTDOOR COUNCIL IN A CHALLENGE TO THE BLM'S RULE SUSPENDING FOR ONE YEAR CERTAIN REQUIREMENTS OF ITS WASTE PREVENTION RULE FOR VIOLATIONS OF THE MLA, THE APA, AND NEPA. THE WASTE PREVENTION RULE PROTECTS THE CLIMATE AND PUBLIC HEALTH BY IMPOSING LIMITS ON METHANE RELEASE FROM OIL AND GAS OPERATIONS, AND THIS LAWSUIT IS DESIGNED TO REQUIRE BLM TO LIFT THE SUSPENSION OF THE WASTE PREVENTION RULE. THE ADMINISTRATIVE RECORD WAS PRODUCED. WELC FILED AND WON A MOTION TO COMPLETE THE ADMINISTRATIVE RECORD. A REVISED ADMINISTRATIVE RECORD WAS PRODUCED. WELC IS NOW REVIEWING THE REVISED ADMINISTRATIVE RECORD TO DETERMINE WHETHER IT IS SUFFICIENT, AFTER WHICH BRIEFING WILL COMMENCE.

CALIFORNIA V. BLM, 3:17-CV-3804 (N.D. CAL): WELC REPRESENTS CENTER FOR

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BIOLOGICAL DIVERSITY, EARTHWORKS, NATIONAL WILDLIFE FEDERATION, CITIZENS FOR A HEALTHY COMMUNITY, DINE' CARE, MONTANA ENVIRONMENTAL INFORMATION CENTER, SAN JUAN CITIZENS ALLIANCE, WESTERN ORGANIZATION OF RESOURCE COUNCILS, WILDERNESS WORKSHOP, WILDEARTH GUARDIANS, AND WYOMING OUTDOOR COUNCIL IN A CHALLENGE TO BLM'S DECISION TO ISSUE A NOTICE POSTPONING THE COMPLIANCE DATES FOR KEY PROVISIONS OF ITS WASTE PREVENTION RULE PURSUANT TO 5 U.S.C. § 705. THE WASTE PREVENTION RULE PROTECTS THE CLIMATE AND PUBLIC HEALTH BY IMPOSING LIMITS ON METHANE RELEASE FROM OIL AND GAS OPERATIONS, AND THIS LAWSUIT FORCED BLM TO WITHDRAW ITS POSTPONEMENT OF THE RULE. PREVAILED OCTOBER 2017. BLM AND THE PLAINTIFF GROUPS ENTERED INTO A STIPULATED SETTLEMENT RESOLVING THE QUESTION OF ATTORNEYS' FEES AND COSTS. WELC WILL RECEIVE, IN 2018, \$37,788 FOR FEES.

WILDEARTH GUARDIANS V. BLM, 1:17-CV-01149 (D.D.C.): WELC REPRESENTS WILDEARTH GUARDIANS IN A CHALLENGE TO BLM'S FAILURE TO RESPOND TO A FOIA REQUEST RELATED TO SECRETARY OF THE INTERIOR RYAN ZINKE'S MARCH 29, 2017 SECRETARIAL ORDER 3349, WHICH WAS DESIGNED TO IMPLEMENT PRESIDENT TRUMP'S ENERGY INDEPENDENCE EXECUTIVE ORDER OF MARCH 28, 2017. WE ARE NOW NEGOTIATING ATTORNEYS' FEES WITH BLM.

WILDEARTH GUARDIANS V. OSM, 1:17-CV-01151 (D.D.C.): WELC REPRESENTS WILDEARTH GUARDIANS IN A CHALLENGE TO OSM'S FAILURE TO RESPOND TO A FOIA REQUEST RELATED TO SECRETARY OF THE INTERIOR RYAN ZINKE'S MARCH 29, 2017 SECRETARIAL ORDER 3349, WHICH WAS DESIGNED TO IMPLEMENT PRESIDENT TRUMP'S ENERGY INDEPENDENCE EXECUTIVE ORDER OF MARCH 28, 2017. ATTORNEYS' FEES SETTLED IN 2017 FOR: \$4,500.

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WILDEARTH GUARDIANS V. OSM, 1:17-CV-758 (D.D.C.): WELC REPRESENTS WILDEARTH GUARDIANS IN A CHALLENGE TO OSM'S FAILURE TO RESPOND TO A FOIA REQUEST RELATED TO THE OCTOBER 3, 2016, SPRING CREEK MINING PLAN APPROVAL DOCUMENT ISSUED TO CLOUD PEAK ENERGY (WHICH WE ARE ALSO CHALLENGING). SETTLED 3/9/2018. ATTORNEYS' FEES RECEIVED \$5,650 IN APRIL 2018.

TERRY TEMPEST WILLIAMS V. BUREAU OF LAND MANAGEMENT, IBLA CASE NO. 2017-37 (U.S. DEPARTMENT OF THE INTERIOR OFFICE OF HEARINGS AND APPEALS, BOARD OF LAND APPEALS): WELC REPRESENTS TERRY TEMPEST WILLIAMS AND BROOKE WILLIAMS IN AN APPEAL OF A BUREAU OF LAND MANAGEMENT DECISION TO REJECT THE WILLIAMSES' NONCOMPETITIVE OIL AND GAS LEASE OFFERS. BLM'S REJECTION OF THE OFFERS REFLECTED PUBLIC INTEREST-CENTERED DEFICIENCIES REGARDING BLM'S OIL AND GAS LEASING PROGRAM AND WAS BASED ON THE UNDERSTANDING THAT THE WILLIAMSES INTENDED TO KEEP THE OIL AND GAS IN THE LEASES "IN THE GROUND." CASE NOT YET DECIDED.

WYOMING V. U.S. DEPARTMENT OF THE INTERIOR, CASE NO. 2:16-CV-00285-SWS (D. WYO.), 18-8027 (10TH CIR.): WELC REPRESENTS CITIZENS FOR A HEALTHY COMMUNITY, DINE CITIZENS AGAINST RUINING OUR ENVIRONMENT, MONTANA ENVIRONMENTAL INFORMATION CENTER, NATIONAL WILDLIFE FEDERATION, SAN JUAN CITIZENS ALLIANCE, WILDEARTH GUARDIANS, WILDERNESS WORKSHOP, WYOMING OUTDOOR COUNCIL, AND EARTHWORKS. THESE AND OTHER CITIZEN GROUPS INTERVENED ON BEHALF OF THE BUREAU OF LAND MANAGEMENT TO HELP DEFEND AGAINST AN INDUSTRY ATTACK AGAINST THE BLM'S WASTE PREVENTION, PRODUCTION SUBJECT TO ROYALTIES, AND RESOURCE CONSERVATION RULE ("WASTE PREVENTION RULE"). CASE NOT YET RESOLVED. THE JUDGE (J. SKAVDAHL) STAYED IMPLEMENTATION OF THE WASTE PREVENTION RULE, AND STAYED THE CASE PENDING FINALIZATION OR

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WITHDRAWAL OF THE PROPOSED REVISION RULE. WELC APPEALED SKAVDAHL'S ORDER TO THE 10TH CIRCUIT. THIS APPEAL IN THE 10TH CIRCUIT IS CURRENTLY BEING BRIEFED.

KLAMATH-SISKIYOU WILDLANDS CENTER V. GERRITSMA, 12-1166-PA (D. OR.): WELC REPRESENTED PLAINTIFFS IN A CHALLENGE TO THE RIO CLIMAX TIMBER SALE ON THE BLM MEDFORD DISTRICT. CASE RESOLVED IN FAVOR OF DEFENDANTS.

CARPENTERS INDUSTRIAL COUNCIL V. ZINKE; 13-CV-00361-RJL (D.D.C.): WELC REPRESENTS DEFENDANTS-INTERVENORS IN A CHALLENGE TO THE 2012 CRITICAL HABITAT DESIGNATION FOR THE NORTHERN SPOTTED OWL.

ASSOCIATION OF OREGON & CALIFORNIA COUNTIES V. TRUMP, NO. 17-280-RJL (D.D.C.); MURPHY CO. V. TRUMP, NO. 17-285-CL (D.OR); AMERICAN FOREST RESOURCES COUNCIL V. UNITED STATES, NO. 17-441-RJL (D.D.C.): WELC REPRESENTS DEFENDANTS-INTERVENORS IN THREE CHALLENGES TO THE EXPANSION OF THE CASCADE-SISKIYOU NATIONAL MONUMENT IN OREGON.

PACIFIC RIVERS COUNCIL V. BLM, 16-1598-TC (D. OR): WELC REPRESENTS PLAINTIFFS IN A CHALLENGE TO THE WESTERN OREGON PLAN REVISIONS.

AMERICAN WHITEWATER V. ELECTRON HYDRO LLC, NO. 2-16-CV-00047-JCC (W.D. WASH.): WELC REPRESENTS TWO CONSERVATION GROUPS SEEKING TO REQUIRE A HYDROELECTRIC PROJECT OWNER TO COMPLY WITH THE ENDANGERED SPECIES ACT. CASE PENDING.

CALIFORNIA CATTLEMAN'S ASSOCIATION V. U.S. FISH AND WILDLIFE SERVICE, NO. 1:17-CV-01356-TNM (D. D.C.): WELC REPRESENTS ONE CONSERVATION GROUP THAT

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INTERVENED TO DEFEND THE DESIGNATION OF CRITICAL HABITAT FOR TWO SPECIES IN THE SIERRA NEVADA. CASE PENDING.

WILDEARTH GUARDIANS V. HOOVER, NO. 9:16-CV-00065-DWM (D. MT.): WELC REPRESENTS ONE CONSERVATION GROUP SEEKING TO REQUIRE U.S. FISH AND WILDLIFE SERVICE TO COMPLY WITH THE NATIONAL ENVIRONMENTAL POLICY ACT AND THE ENDANGERED SPECIES ACT IN THE CONTEXT OF ITS FEDERAL EXPORT PROGRAM FOR ANIMAL PARTS AND PELTS. CASE PENDING.

MCKENZIE FLYFISHERS V. BRUCE MCINTOSH, NO. 6-13-CV-02125-TC (D. OR.): WELC REPRESENTS TWO FISHING GROUPS SEEKING TO REQUIRE STATE OF OREGON TO COMPLY WITH THE ENDANGERED SPECIES ACT IN ITS OPERATION OF FISH HATCHERIES THAT HARM WILD NATIVE FISH. CASE PENDING.

WILLAMETTE RIVERKEEPER V. U.S. ARMY CORPS OF ENGINEERS, NO. 6:17-CV-00801-MC (D. OR.): WELC REPRESENTS TWO FISHING GROUPS SEEKING TO END HATCHERY SUMMER STEELHEAD AND RAINBOW TROUT RELEASES INTO HABITAT FOR ESA-LISTED WILD WINTER STEELHEAD. CASE PENDING.

BOHMKER V. STATE OF OREGON, NO. 1-15-CV-01975-CL (D. OR.): WELC REPRESENTS FIVE CONSERVATION GROUPS WHO INTERVENED TO DEFEND THE STATE OF OREGON'S TEMPORARY MORATORIUM ON SUCTION DREDGE PLACER MINING IN ESSENTIAL SALMONID HABITAT IN OREGON. CASE PENDING.

KARUK TRIBE V. GRANTHAM, CIV. NO. 16-01079-MCC (N.D. CAL.): WELC REPRESENTED ONE INDIAN TRIBE AND FOUR CONSERVATION GROUPS SEEKING TO REQUIRE THE FOREST SERVICE TO COMPLY WITH THE NATIONAL FOREST MANAGEMENT

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ACT IN THE CONTEXT OF A POST-FIRE SALVAGE TIMBER SALE IN NORTHERN CALIFORNIA. CASE LOST AND CLOSED IN 2017.

FRIENDS OF THE WILD SWAN V. VERMILLION, NO. 15-35832: CHALLENGE TO MONTANA'S AUTHORIZATION OF TRAPPING IN LYNX HABITAT UNDER ESA. REACHED SETTLEMENT. TRAPPERS (INTERVENORS) APPEALED SETTLEMENT TO NINTH CIR. WE PREVAILED ON APPEAL AND MOVED FOR FEES THEREAFTER. WELC RECEIVED \$144,031 IN FEES IN JANUARY 2018.

MONTANA BACKCOUNTRY HUNTERS AND ANGLERS ET AL V. UNITED STATES FOREST SERVICE, 9:16-CV-00110-DLC (D. MONT.) CHALLENGE TO FOREST SERVICE'S AMENDMENT TO BIG GAME SECURITY STANDARD. CASE SETTLED. IN 2017, WELC RECEIVED \$25,244 IN FEES AND COSTS.

THE CLARK FORK COALITION V. TUBBS, CASE NO. DA 15-0746. (MONTANA SUP. CT. 2017): UNSUCCESSFUL ATTEMPT TO GET REIMBURSED FOR FEES AND COSTS UNDER THE PRIVATE ATTORNEY GENERAL DOCTRINE AFTER PREVAILING ON THE MERITS OF A CHALLENGE REGARDING MONTANA'S EXEMPT WELL LOOPHOLE.

WILDEARTH GUARDIANS V. ZINKE, 18-CV-0048-JGZ (D. ARIZ. 2018): WELC IS REPRESENTING WILDEARTH GUARDIANS, NM WILDERNESS ALLIANCE, WESTERN WATERSHEDS PROJECT, AND THE WILDLANDS NETWORK IN A CHALLENGE TO THE U.S. FISH & WILDLIFE SERVICE'S 2017 REVISED RECOVERY PLAN FOR MEXICAN WOLVES. WE ALLEGE THE PLAN DOES NOT PROVIDE FOR OBJECTIVE, MEASURABLE CRITERIA NECESSARY FOR "RECOVERY" OF THE SUBSPECIES AND DOES NOT UTILIZE THE BEST AVAILABLE SCIENCE. THE CASE IS PENDING.

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MONT. ENVTL. INFO. CTR. V. MONT. DEQ, CDV 12-1075 (MONT. 1ST JUD. DIST. CT.): WELC REPRESENTS MEIC AND SIERRA CLUB. WE PREVAILED ON MERITS CHALLENGE TO CLEAN WATER ACT PERMIT. NEGOTIATED FEES \$10K, CONTINGENT ON SUCCESS ON APPEAL. DEFENDANT DEQ APPEALED IN EARLY 2018.

MONT. ENVTL. INFO. CTR. V. U.S. OFFICE OF SURFACE MINING, CV-15-106-M-DWM (D. MONT.): WELC REPRESENTS MONTANA ELDERS FOR A LIVABLE TOMORROW, MEIC, AND SIERRA CLUB, CHALLENGING COAL MINE EXPANSION. SUCCESS ON THE MERITS. WELC RECEIVED \$121,500 IN FEES IN APRIL 2018.

DINÉ CITIZENS AGAINST RUINING OUR ENVIRONMENT V. US BUREAU OF INDIAN AFFAIRS, CV-8077-PCT-SPL (D. ARIZ.), 17-17320 (9TH CIR.): WE REPRESENTED DINÉ CARE, AMIGOS BRAVOS, SIERRA CLUB, CENTER FOR BIOLOGICAL DIVERSITY, AND SAN JUAN CITIZENS ALLIANCE IN CHALLENGE TO MINE EXPANSION AND EXTENSION OF LEASE FOR COAL POWER PLANT. DISTRICT COURT DISMISSED THE CASE AND WE APPEALED; APPEAL IS PENDING.

IN RE ROSEBUD STRIP MINE, BER 2016-03 SM (MONT. BD. OF ENVTL. REV.): WELC REPRESENTS MEIC AND SIERRA CLUB IN LAWSUIT AGAINST APPROVAL OF COAL MINE (ROSEBUD STRIP-MINE). CASE IN ACTIVE LITIGATION.

IN RE BULL MOUNTAINS MINE, BER 2016-07 SM (MONT. BD. OF ENVTL. REV): WELC REPRESENTS MEIC AND SIERRA CLUB IN LITIGATION VER EXPANSION OF THE BULL MOUNTAINS COAL MINE. CASE IN ACTIVE LITIGATION. FEES TBD.

WILDEARTH GUARDIANS V. OSM, CV 17-80-BLG-SPW-TJC: WE REPRESENT WILDEARTH GUARDIANS AND MONTANA ENVIRONMENTAL INFORMATION CENTER IN SUIT AGAINST COAL

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MINE EXPANSION (SPRING CREEK MINE). CASE IS IN ACTIVE LITIGATION.

Public Inspection Copy

SIERRA CLUB V BSNF RAILWAY, NO. 2:13-CV-00967-JCC (W.D. WASH): THIS CASE SOUGHT TO FIND BURLINGTON NORTHERN RAILWAY LIABLE UNDER THE CLEAN WATER ACT FOR DISCHARGES OF COAL DUST INTO CERTAIN WATERS OF THE STATE OF WASHINGTON. ON MAY 2, 2017, THE COURT ADOPTED THE PARTIES' CONSENT DECREE ESTABLISHING CERTAIN DUTIES, AND SETTING UP A PROCESS FOR AN AWARD OF ATTORNEY'S FEES. WELC RECEIVED \$227,266 IN FEES AND COSTS IN SEPTEMBER 2017.

DINÉ CARE V. US OSM, CASE NO. 12-CV-1275-JLK (D. COLO.): WELC REPRESENTS DINÉ CARE, SAN JUAN CITIZENS ALLIANCE, SIERRA CLUB, CENTER FOR BIOLOGICAL DIVERSITY IN NEPA SUIT AGAINST COAL MINE EXPANSION. WELC WON SUMMARY JUDGMENT IN 2015. FEES OF \$220,000 RECEIVED IN AUGUST 2017.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 A COPY WILL BE PROVIDED TO ALL CURRENT BOARD MEMBERS, WHO WILL REVIEW IT AND ASK QUESTIONS OF THE FINANCE OFFICER AND EXECUTIVE DIRECTOR, PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY WELC SEEKS TO ESTABLISH AND MAINTAIN A REPUTATION FOR THE HIGHEST STANDARDS OF FAIRNESS AND INTEGRITY IN ALL ITS BUSINESS AND PROGRAM AFFAIRS. EMPLOYEES HAVE BEEN INSTRUCTED TO IMMEDIATELY DISCLOSE ANY POTENTIAL CONFLICTS TO THE EXECUTIVE DIRECTOR FOR DISCUSSION AND RESOLUTION. IN THE EVENT A RESOLUTION CANNOT BE REACHED BY THE EXECUTIVE DIRECTOR, THE CONFLICT OF INTEREST SHALL BE REFERRED TO THE BOARD OF DIRECTORS FOR A FINAL DECISION. ADDITIONALLY, ALL STAFF AND BOARD MEMBERS ARE NOTIFIED OF

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POTENTIAL NEW MATTERS OF ENGAGEMENT IN ORDER TO REVIEW FOR POTENTIAL CONFLICTS OF INTEREST.

Public Inspection Copy

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES THE SALARY OF THE EXECUTIVE DIRECTOR (ED) AFTER REVIEW AND DISCUSSION EACH YEAR. THE BOARD SETS ED'S SALARY, ONLY. ALL OTHER SALARIES DETERMINED BY ED'S RECOMMENDATION AND REVIEWED AND APPROVED AS PART OF THE ANNUAL BUDGET PROCESS BY THE BOARD FINANCE COMMITTEE AT THE EMPLOYEE LEVEL, AND IN TOTAL AT THE BOARD LEVEL. SPECIFIC SALARY SURVEYS AND EMPLOYEE FEEDBACK ARE INCORPORATED INTO THIS PROCESS, WHEN AVAILABLE.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS OFFICER SALARIES ARE DETERMINED BY THE EXECUTIVE DIRECTOR AND REVIEWED BY THE FINANCE COMMITTEE, THEN APPROVED IN TOTAL BY THE BOARD OF DIRECTORS. SALARIES ARE SET TO REFLECT MARKET WAGES BY UTILIZING SALARY SURVEYS AND OTHER DATA, WHEN AVAILABLE, IN ORDER TO STAY COMPETITIVE WITH A CONCERN FOR CURRENT ECONOMIC CONDITIONS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION GOVERNING AND FINANCIAL DOCUMENTS ARE AVAILABLE THROUGH THE WESTERN ENVIRONMENTAL LAW CENTER WEBSITE, THE STATE OF OREGON BUSINESS REGISTRY WEBSITE, OR ARE AVAILABLE UPON REQUEST.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

u Attach to your tax return.

u Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2017

Attachment Sequence No. **179**

Name(s) shown on return

WESTERN ENVIRONMENTAL LAW CENTER

Identifying number

93-1010269

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	7,158
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,060

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	2,942
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1,788	5.0	MQ	200DB	365
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,525
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2017)