

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 2018 calendar year, or tax year beginning , and ending

B Check if applicable: <input 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 \$ 2,296,814
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	J Website: u WWW.WESTERNLAW.ORG	H(c) Group exemption number u 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	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	20
	6 Total number of volunteers (estimate if necessary)	6	8
	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 38	7b	1,878	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,166,795	1,762,603
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	961,860	527,866
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,473	6,345
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,133,128	2,296,814
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	24,000	8,500
	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)	1,462,177	1,527,052
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) u 147,476		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	697,732	665,406
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,183,909	2,200,958
19 Revenue less expenses. Subtract line 18 from line 12	949,219	95,856	
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)	2,431,654	2,530,197
	22 Net assets or fund balances. Subtract line 21 from line 20	121,423	124,573
		2,310,231	2,405,624

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 FINANCE OFFICER
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name KARI YOUNG	Preparer's signature _____	Date 11/05/19	Check <input type="checkbox"/> if self-employed self-employed	PTIN P0132552
	Firm's name } JONES & ROTH, P.C. PO BOX 10086			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

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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 \$ 1,829,069 including grants of \$ 8,500) (Revenue \$ 527,866)

PUBLIC INTEREST LAW FIRM - THE WESTERN ENVIRONMENTAL LAW CENTER USES THE POWER OF THE LAW TO SAFEGUARD THE PUBLIC LANDS, WILDLIFE, AND COMMUNITIES OF THE AMERICAN WEST IN THE FACE OF A CHANGING CLIMATE. 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.

SEE CASE DESCRIPTIONS ON SCHEDULE O.

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

N/A

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

N/A

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses u 1,829,069

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
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		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? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various IRS requirements.

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 Part V check

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding.

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 20		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: u See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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

Section A. Governing Body and Management

Table with 4 columns: Question, Yes, No, and a sub-table for 1a/1b. Rows include questions about voting members, family relationships, management delegation, and documentation of meetings.

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

Table with 4 columns: Question, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, document retention, and compensation review.

Section C. Disclosure

Table with 2 columns: Question, Yes/No. Rows include questions about state disclosure requirements, public availability of forms, and disclosure of governing documents.

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) MIKE LINDSAY DIRECTOR	1.00 0.00	X						0	0	0
(5) LISA MANNING DIRECTOR	1.00 0.00	X						0	0	0
(6) PHIL KATZEN DIRECTOR	1.00 0.00	X						0	0	0
(7) DYAN OLDENBURG DIRECTOR	1.00 0.00	X						0	0	0
(8) DENISE FORT DIRECTOR	1.00 0.00	X						0	0	0
(9) ERIK SCHLENKER-GOODRICH EXECUTIVE DIRECTOR	40.00 0.00			X				109,126	0	13,123
(10) LYNDEE PRILL FINANCE OFFICER	40.00 0.00			X				67,208	0	10,896
(11)										

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.

Summary rows: 1b Sub-total, 1c Total from continuation sheets to Part VII, Section A, 1d Total (add lines 1b and 1c)

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

Table with 3 columns: Question number, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

Section B. Independent Contractors

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

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization u 0

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	1,762,603			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f	u	1,762,603			
	Program Service Revenue	2a FEES AND REIMBURSEMENTS	Busn. Code	507,843	507,843	
b EDUCATION FEES			20,000	20,000		
c MISCELLANEOUS			23	23		
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f		u	527,866			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)	u	6,345		
	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				
	b Less: cost or other basis & sales exps.					
	c Gain or (loss)					
	d Net gain or (loss)	u				
	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	11a	Busn. Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d	u				
	12 Total revenue. See instructions.	u	2,296,814	527,866	0	6,345

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	8,500	8,500		
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	219,827	101,849	104,253	13,725
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	1,053,265	953,626	52,402	47,237
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	34,165	31,166	1,327	1,672
9 Other employee benefits	125,604	111,792	7,333	6,479
10 Payroll taxes	94,191	78,860	10,832	4,499
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	10,550		10,550	
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.)	1,800		1,800	
12 Advertising and promotion				
13 Office expenses	60,616	11,686	7,235	41,695
14 Information technology	9,405			9,405
15 Royalties				
16 Occupancy	91,453	76,568	10,517	4,368
17 Travel	5,752			5,752
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	10,844	9,079	1,247	518
23 Insurance	7,895	6,610	908	377
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	128,056	128,056		
b LITIGATION MEALS/TRAVEL	109,188	109,188		
c LITIGATION EXPERTS	72,691	72,691		
d OTHER LITIGATION	46,777	46,777		
e All other expenses	110,379	82,621	16,009	11,749
25 Total functional expenses. Add lines 1 through 24e	2,200,958	1,829,069	224,413	147,476
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	203,386	1	50,847
	2	Savings and temporary cash investments	2,050,346	2	2,105,496
	3	Pledges and grants receivable, net		3	174,505
	4	Accounts receivable, net	32,614	4	75,693
	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	18,108	9	18,689
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 92,888		
	b	Less: accumulated depreciation	10b 51,862	10c	41,026
	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	91,997	15	63,941
16	Total assets. Add lines 1 through 15 (must equal line 34)	2,431,654	16	2,530,197	
Liabilities	17	Accounts payable and accrued expenses	13,032	17	21,991
	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	108,391	25	102,582
	26	Total liabilities. Add lines 17 through 25	121,423	26	124,573
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	1,976,314	27	1,944,371
	28	Temporarily restricted net assets	333,917	28	461,253
	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	2,310,231	33	2,405,624	
34	Total liabilities and net assets/fund balances	2,431,654	34	2,530,197	

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	2,296,814
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,200,958
3	Revenue less expenses. Subtract line 2 from line 1	3	95,856
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,310,231
5	Net unrealized gains (losses) on investments	5	-463
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	2,405,624

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

2018

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

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,229,254	1,174,761	1,302,804	2,166,795	1,762,603	7,636,217
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	1,229,254	1,174,761	1,302,804	2,166,795	1,762,603	7,636,217
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)						1,558,668
6 Public support. Subtract line 5 from line 4						6,077,549

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	1,229,254	1,174,761	1,302,804	2,166,795	1,762,603	7,636,217
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	5,313	3,738	3,630	4,416	6,345	23,442
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						7,659,659

12 Gross receipts from related activities, etc. (see instructions) **12** 3,391,073

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 2018 (line 6, column (f) divided by line 11, column (f))	14 79.34%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15 76.63%

16a 33 1/3% support test—2018. 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—2017. 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—2018. 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—2017. 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) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (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) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (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. Row 15: Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) - 15 - %; Row 16: Public support percentage from 2017 Schedule A, Part III, line 15 - 16 - %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 17: Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) - 17 - %; Row 18: Investment income percentage from 2017 Schedule A, Part III, line 17 - 18 - %

- 19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box 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 (as 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? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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		Yes	No
	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b		Yes	No
	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a		Yes	No
	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b		Yes	No
	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
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 2018 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-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, 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 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

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

2018

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 (entering "N/A" in column (b) instead of the contributor name and address), 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

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	\$ 115,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	\$ 175,000	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	\$ 60,000	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	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 50,000</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
8	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 50,000</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
9	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 45,000</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
10	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 70,000</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
11	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 40,000</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
12	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 40,000</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>

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
13	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 41,500</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
14	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 37,000</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
.....	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$</p>	<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
.....	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$</p>	<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
.....	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$</p>	<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
.....	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$</p>	<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>

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

2018

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) 2018

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

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

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	23,290													
b Total lobbying expenditures to influence a legislative body (direct lobbying)	4,464													
c Total lobbying expenditures (add lines 1a and 1b)	27,754													
d Other exempt purpose expenditures	2,173,204													
e Total exempt purpose expenditures (add lines 1c and 1d)	2,200,958													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	260,048													
<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)	65,012													
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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount	235,760	238,719	259,195	260,048	993,722
b Lobbying ceiling amount (150% of line 2a, column (e))					1,490,583
c Total lobbying expenditures	823	1,501	25,975	27,754	56,053
d Grassroots nontaxable amount	58,940	59,680	64,799	65,012	248,431
e Grassroots ceiling amount (150% of line 2d, column (e))					372,647
f Grassroots lobbying expenditures	458	740	1,368	23,290	25,856

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: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation... a Volunteers? b Paid staff or management... c Media advertisements? d Mailings to members... e Publications... f Grants to other organizations... g Direct contact with legislators... h Rallies, demonstrations... i Other activities? j Total. Add lines 1c through 1i 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? b If "Yes," enter the amount of any tax incurred under section 4912 c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

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

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members? 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

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

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

2018

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: Held at the End of the Tax Year. 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, 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: u \$. 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. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| 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	40,337	35,060	33,190	33,684	32,639
b Contributions					
c Net investment earnings, gains, and losses	-842	5,604	2,155	-211	1,334
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	359	327	285	283	289
g End of year balance	39,136	40,337	35,060	33,190	33,684

- 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		92,888	51,862	41,026
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)			u	41,026

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	63,904
(3) CREDIT CARDS	27,047
(4) CLIENT FUNDS HELD IN TRUST	11,631
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) u	102,582

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	2,305,402
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-463	
b	Donated services and use of facilities	2b	9,051	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	8,588	
3	Subtract line 2e from line 1	3	2,296,814	
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	2,296,814	

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	2,210,009
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	9,051	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	9,051	
3	Subtract line 2e from line 1	3	2,200,958	
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	2,200,958	

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)*

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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

2018**Open to Public
Inspection**

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WESTERN ENVIRONMENTAL LAW CENTER

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FORM 990 - ORGANIZATION'S MISSION

PUBLIC INTEREST LAW FIRM - THE WESTERN ENVIRONMENTAL LAW CENTER USES THE POWER OF THE LAW TO SAFEGUARD THE PUBLIC LANDS, WILDLIFE, AND COMMUNITIES OF THE AMERICAN WEST IN THE FACE OF A CHANGING CLIMATE. WE ENVISION A THRIVING, RESILIENT WEST, ABUNDANT WITH PROTECTED PUBLIC LANDS AND WILDLIFE, POWERED BY CLEAN ENERGY, AND DEFENDED BY COMMUNITIES ROOTED IN AN ETHIC OF CONSERVATION.

FORM 990, PART I, LINE 6

DURING 2018, VOLUNTEERS ASSISTED ATTORNEYS WITH LEGAL RESEARCH AND OTHER PROJECTS, HELPED DEVELOPMENT AND FUNDRAISING STAFF WITH PROJECTS AND EVENTS, AND SUPPORTED GENERAL ADMINISTRATIVE STAFF.

FORM 990, PART III - ADDITIONAL INFORMATION

THE WESTERN ENVIRONMENTAL LAW CENTER (WELC) WAS INVOLVED IN THE FOLLOWING LITIGATION DURING 2018 (JANUARY 1 - DECEMBER 31). UNLESS OTHERWISE NOTED, COURT-AWARDED FEES WERE NOT RECOVERED DURING 2018.

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

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ALTERNATIVES. WE PREVAILED IN MARCH 2018. FEES AND COSTS SETTLED IN 2019.
CASE CLOSED AS OF 2019. FUTURE ENGAGEMENT ON REMAND DECISIONS.

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 BLM AT THE DISTRICT COURT. WE
APPEALED TO THE TENTH CIRCUIT, AND WON ON OUR NEPA CUMULATIVE IMPACTS CLAIM
IN 2019. FEES ARE NOW BEING NEGOTIATED.

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. WE WON ON THE MERITS IN OCTOBER 2018. WE
NEGOTIATED SETTLEMENT ON REMEDIES WITH BLM, WHICH WAS FINALIZED IN
SEPTEMBER 2019. AS OF 2019, FEES ARE BEING NEGOTIATED.

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

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COURT IN MAY 2018. FEES AND COSTS SETTLED AND COLLECTED VIA SETTLEMENT IN 2019. CASE CLOSED AS OF 2019.



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 OF NEPA REQUIREMENTS TO DISCLOSE ADVERSE ENVIRONMENTAL IMPACTS. WE PREVAILED ON THE MERITS IN MARCH 2019 WITH RESPECT TO WYOMING PARCELS. BLM AGREED TO A VOLUNTARY REMAND OF UTAH AND COLORADO. A SECOND ROUND OF LITIGATION IS ONGOING REGARDING THE REMAND 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 FULLY BRIEFED AND WE ARE WAITING FOR MERITS DECISION.

WILDERNESS WORKSHOP V. BLM, 1:18-CV-00987 (D. COLO.):

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WELC REPRESENTS WILDERNESS WORKSHOP, CENTER FOR BIOLOGICAL DIVERSITY, LIVING RIVERS, AND SIERRA CLUB IN A CHALLENGE TO BLM DECISION TO LEASE LANDS WITHIN THE COLORADO RIVER VALLEY AND GRAND JUNCTION FIELD OFFICES THROUGH A DETERMINATION OF NEPA ADEQUACY. WE ENTERED INTO SETTLEMENT NEGOTIATIONS, WHICH ARE ONGOING.

WILDEARTH GUARDIANS V. BLM, 4:18-CV-00073 (D. MONT.):

WELC REPRESENTS WILDEARTH GUARDIANS, MONTANA ENVIRONMENTAL INFORMATION CENTER, DAVID KATZ, BONNIE MARTINELL, AND JACK MARTINELL IN A CHALLENGE TO SEVERAL BLM OIL AND GAS LEASE SALES IN MONTANA. BRIEFING IS COMPLETE AND ARGUMENT HELD IN AUGUST 2019. WAITING FOR DECISION.

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. CASE WAS REVERSED BY COLORADO SUPREME COURT IN JANUARY 2019. CASE CLOSED.

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 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. WE PREVAILED ON THE MERITS IN MARCH 2019. WE WERE UNABLE TO REACH AGREEMENT ON REMEDIES, AND BRIEFED THAT

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ISSUE. WE ARE WAITING ON A REMEDIES DECISION.

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CASCADIA WILDLANDS V. OREGON FISH AND WILDLIFE COMMISSION, 18CV34127 (LANE COUNTY CIRCUIT COURT, OREGON):

WELC REPRESENTS DEFENDERS OF WILDLIFE AND CASCADIA WILDLANDS IN A CHALLENGE TO AN OREGON FISH AND WILDLIFE COMMISSION DECISION DENYING AN UPLISTING PETITION FOR MARBLED MURRELET UNDER THE STATE ENDANGERED SPECIES ACT. THE CASE WAS FILED IN AUGUST 2018, AND THE COURT RULED IN OUR FAVOR IN 2019. WE ARE ATTEMPTING TO SETTLE FEES AND COSTS WITH THE COMMISSION, AND EXPECT THAT TO BE COMPLETE BY THE END OF 2019.

WILDEARTH GUARDIANS V. PADILLA, 1:18-CV-02903-MSK (D. COLO); TRAILS PRESERVATION ALLIANCE V. U.S. FOREST SERV., 1:18-CV-02354-MSK (D. COLO): WELC REPRESENTS WILDEARTH GUARDIANS, SAN JUAN CITIZENS ALLIANCE, DUNTON HOT SPRINGS, AND SHEEP MOUNTAIN ALLIANCE IN A CHALLENGE TO A U.S. FOREST SERVICE TRAVEL MANAGEMENT PLAN ON THE SAN JUAN NATIONAL FOREST IN COLORADO FOR VIOLATIONS OF THE NATIONAL ENVIRONMENTAL POLICY ACT AND NATIONAL FOREST MANAGEMENT ACT. IN A COMPANION CASE, THE SAME PARTIES INTERVENED TO DEFEND PORTIONS OF THE SAME DECISION IN A CHALLENGE FROM MOTORIZED TRAIL RIDER ORGANIZATIONS. THE TWO CASES WERE CONSOLIDATED, AND ARE BEING BRIEFED IN 2019, WITH A DECISION EXPECTED IN 2020.

WILDEARTH GUARDIANS V. WEBER, 9:19-CV-00056-DWM (D. MT.): WELC REPRESENTS WILDEARTH GUARDIANS AND WESTERN WATERSHEDS PROJECT IN A CHALLENGE TO A U.S. FOREST SERVICE FOREST PLAN FOR THE FLATHEAD NATIONAL FOREST FOR VIOLATIONS OF THE ENDANGERED SPECIES ACT, NATIONAL ENVIRONMENTAL POLICY ACT, AND TRAVEL MANAGEMENT RULE RELATED TO GRIZZLY BEAR, BULL TROUT,

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CANADA LYNX, AND WOLVERINE. THE CASE WAS FILED IN SPRING 2019, AND WILL BE LITIGATED THROUGH 2020.

Public Inspection Copy

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 LOST AT THE 10TH CIRCUIT COURT OF APPEALS. CASE CLOSED.

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 ATTEMPTING TO REACH A SETTLEMENT ON THE ISSUE OF FEES AND COSTS, WHICH SHOULD BE RESOLVED IN 2019 OR 2020, BUT OTHERWISE CASE IS COMPLETE.

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. IN 2018, CASE WAS BRIEFED AT THE NINTH CIRCUIT COURT OF APPEALS. NINTH CIRCUIT RULED IN FAVOR OF THE GOVERNMENT IN 2019. CASE COMPLETE.

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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. NINTH CIRCUIT RULED IN FAVOR OF GOVERNMENT IN 2018. CASE COMPLETE.

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. CASE COMPLETE.

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. THIS CASE WAS BRIEFED AT THE U.S. DISTRICT COURT FOR THE DISTRICT OF COLORADO IN 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. PREVAILED IN DISTRICT COURT IN SEPTEMBER 2018. GOVERNMENT APPEALED, AND THE CASE IS BEING BRIEFED

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AT THE NINTH CIRCUIT COURT OF APPEALS IN 2019, WITH A DECISION LIKELY IN 2020.

Public Inspection Copy

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 ARE ATTEMPTING TO SETTLE THE ISSUE OF FEES, WHICH SHOULD BE RESOLVED IN 2019.

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 WELC 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.

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CASE WAS ARGUED AT THE NINTH CIRCUIT OF APPEALS IN LATE 2018. NINTH CIRCUIT RULED AGAINST US IN LATE 2018. CASE COMPLETE.

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. WE ARE ADVOCATING FOR MORE PROTECTIVE CONDITIONS. NO FEES OR COSTS FROM DEFENDANTS.

AMERICAN WHITEWATER, ET AL. V. FEEC, NO. 18-70765 (9TH CIR.):

WELC IS REPRESENTING SEVERAL GROUPS CHALLENGING FERC'S DENIAL OF A MOTION TO INTERVENE INTO ADMINISTRATIVE PROCEEDING AND STAY OF LICENSE'S CONSTRUCTION DEADLINE. WE ARE ADVOCATING FOR PROPER ENFORCEMENT OF THE FEDERAL POWER ACT'S REQUIREMENTS AND PUBLIC ACCESS TO ADMINISTRATIVE PROCEEDINGS. NO FEES OR COSTS FROM DEFENDANTS.

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 OR COSTS FROM DEFENDANTS.

DINE' CITIZEN AGAINST RUINING THE ENVIRONMENT, ET AL. V. U.S. EPA, NO. 18-71481 (9TH CIR.):

WELC IS REPRESENTING SEVERAL GROUPS CHALLENGING EPA'S FAILURE TO ISSUE A CLEAN WATER ACT PERMIT TO A COAL-FIRED POWER PLANT. WE ARE ADVOCATING TO ENSURE PROPER IMPLEMENTATION OF THE CLEAN WATER ACT PERMIT REQUIREMENTS. FEES SETTLED IN 2019.

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IN RE: ARIZONA PUBLIC SERVICE COMPANY NPDES PERMIT NO. NN0000019, APPEAL
NO. NPDES 18-02 (EPA ENVIRONMENTAL APPEALS BOARD):

WELC REPRESENTED SEVERAL GROUPS CHALLENGING AN UNLAWFUL CLEAN WATER ACT
NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM PERMIT FOR A COAL-FIRED
POWER PLANT. ADVOCATING TO ENSURE THAT EPA COMPLIES WITH THE CLEAN WATER
ACT'S STATUTORY AND REGULATORY STANDARDS WHEN ISSUING PERMITS. NO FEES OR
COSTS FROM THE DEFENDANTS/PERMITTEE/GOVERNMENT.

WILLAPA-GRAYS HARBOR OYSTER GROWERS ASSOCIATION, ET AL. V. STATE OF
WASHINGTON, NO. 18-073 (WASH. POLLUTION CONTROL HEARINGS BOARD):

INDUSTRY CHALLENGE TO THE DENIAL OF A CLEAN WATER ACT PERMIT TO USE
NEONICOTINOID TO KILL NATIVE BURROWING SHRIMP ON COMMERCIAL OYSTER BEDS.
WELC ARE REPRESENTING GROUPS INTERVENING TO DEFEND ECOLOGY'S SCIENCE-BASED
PERMIT DECISION. NO FEES OR COSTS FROM THE OTHER PARTIES.

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 ("SUSPENSION RULE"). IN 2018,
WELC'S CLIENTS PREVAILED ON TWO MOTIONS: A MOTION TO PRELIMINARILY ENJOIN
THE SUSPENSION RULE, AND A MOTION TO COMPLETE THE ADMINISTRATIVE RECORD.
FEES SETTLED IN 2019.

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CALIFORNIA V. BLM, 3:17-CV-3804 (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 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. ATTORNEYS' FEES RECEIVED \$37,788 IN OCTOBER 2018.

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. PREVAILED. FEES RECEIVED: \$9,000 IN DECEMBER 2018.

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

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ALSO CHALLENGING). SETTLED IN 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 WITHDRAWAL OF THE PROPOSED REVISION RULE. WELC
APPEALED SKAVDAHL'S ORDER TO THE 10TH CIRCUIT. IN 2019, THE TENTH CIRCUIT

Name of the organization

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WESTERN ENVIRONMENTAL LAW CENTER

93-1010269

VACATED JUDGE SKAVDAHL'S DECISION "STAYING" THE WASTE PREVENTION RULE,
ENDING THE CASE IN THE 10TH CIRCUIT. CASE ON THE MERITS, HOWEVER, STAYED AT
THE DISTRICT COURT.

WILDEARTH GUARDIANS V. U.S. BUREAU OF LAND MANAGEMENT, CASE NO. 1:17-CV-
01849 (D.D.C.):

WELC REPRESENTS WILDEARTH GUARDIANS IN A CHALLENGE TO THE BLM'S FAILURE TO
RESPOND TO GUARDIANS' FOIA REQUESTS REGARDING ONLINE LEASING. FEES SETTLED
IN 2019.

WILDEARTH GUARDIANS V. U.S. DEPARTMENT OF THE INTERIOR, CASE NO. 1:18-CV-
00405-TJK (D.D.C.):

WELC REPRESENTS WILDEARTH GUARDIANS IN A CHALLENGE TO THE DOI'S FAILURE TO
RESPOND TO FOUR FOIA REQUESTS REGARDING SECRETARIAL ORDERS 3357, 3358,
3359, AND 3360. DOI IS NOW PRODUCING DOCUMENTS ON AN AGREED-UPON SCHEDULE.

SIERRA CLUB V. ZINKE, CASE NO. 3:18-CV-05984 (N.D. CAL.):

WELC REPRESENTS LOS PADRES FORESTWATCH, 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 BLM'S
RESCISSION OF THE 2016 WASTE PREVENTION RULE, WHICH LIMITED WASTE OF
NATURAL GAS BY OIL AND GAS COMPANIES ON FEDERAL PUBLIC LANDS FROM VENTING,
FLARING, AND EQUIPMENT LEAKS. BRIEFING IS UNDERWAY.

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

Name of the organization

Employer identification number

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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. D.OR. CASE WAS RESOLVED IN FAVOR OF DEFENDANTS-INTERVENORS, BUT APPEAL WINDOW HAS NOT YET CLOSED. D.D.C. CASES REMAIN ACTIVE.

PACIFIC RIVERS COUNCIL V. BLM, 16-1598-TC (D. OR): WELC REPRESENTS

PLAINTIFFS IN A CHALLENGE TO THE WESTERN OREGON PLAN REVISIONS. CASE IS ACTIVE AND ON APPEAL.

CASCADIA WILDLANDS V. FOREST SERVICE, 10-6337-TC (D.OR):

WELC REPRESENTS PLAINTIFFS IN A CHALLENGE TO THE TRAPPER TIMBER SALE ON THE WILLAMETTE NATIONAL FOREST. CASE RESOLVED IN FAVOR OF PLAINTIFFS.

KARUK TRIBE V. STELLE, 16-01079 (N.D. CAL):

WELC REPRESENTS PLAINTIFFS IN A CHALLENGE TO THE WESTSIDE TIMBER SALE ON THE KLAMATH NATIONAL FOREST. CASE RESOLVED IN FAVOR OF DEFENDANTS.

KLAMATH-SISKIYOU WILDLANDS CENTER V. GRANTHAM, 18-CV-02785-TLN-DMC (E.D. CAL):

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93-1010269

WELC REPRESENTS PLAINTIFFS IN A CHALLENGE TO THE SEIAD-HORSE TIMBER SALE ON THE KLAMATH NATIONAL FOREST. CASE IS ACTIVE AND ON APPEAL.



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 AS OF ON 12/31/18.

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 INTERVENED TO DEFEND THE DESIGNATION OF CRITICAL HABITAT FOR TWO SPECIES IN THE SIERRA NEVADA. CASE PENDING AS OF 12/31/18, RESOLVED IN OUR FAVOR IN 2019. NO FEES OR COSTS FROM THE OTHER PARTIES ASSOCIATED WITH THIS CASE.

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 WON ON THE MERITS IN 2018, FEES AND COSTS SETTLED IN 2019.

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 ON 12/31/18.

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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. SETTLEMENT DISCUSSIONS REGARDING FEES AND COSTS ONGOING IN 2019.

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. WON. NO FEES, AS WE WERE INTERVENORS.

CENTRAL SIERRA ENVIRONMENTAL RESOURCE CENTER V. STANISLAUS NATIONAL FOREST, NO. 1:17-CV-00441-LJO-SAB (E.D. CAL.): WELC REPRESENTS TWO CONSERVATION GROUPS WHO CHALLENGED CATTLE GRAZING IN ALPINE MEADOWS ON THREE LIVESTOCK ALLOTMENTS IN THE SIERRA NEVADA. CASE LOST AT DISTRICT COURT AND NOW ON APPEAL.

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.

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

Name of the organization

WESTERN ENVIRONMENTAL LAW CENTER

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CHALLENGE REGARDING MONTANA'S EXEMPT WELL LOOPHOLE.

Public Inspection Copy

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. CASE, AS OF 2019, REMAINS IN LITIGATION ON THE MERITS.

WILDEARTH GUARDIANS V USDOJ, NO. 17-16677 (9TH CIR. 2018):

WELC REPRESENTED WILDEARTH GUARDIANS AND THE NM WILDERNESS ALLIANCE IN A

CHALLENGE TO THE U.S. DEPARTMENT OF JUSTICE'S MCKITTRICK POLICY. WE LOST

THE CASE ON STANDING GROUNDS AT THE NINTH CIRCUIT. CASE COMPLETE.

CROW INDIAN TRIBE V. U.S. OF AMERICA, 17-CV-00089 (D.MONT. 2018)(LEAD

CASE):

WELC IS REPRESENTING WILDEARTH GUARDIANS IN CHALLENGE TO USFWS'S DECISION

TO DELIST GRIZZLY BEARS IN THE GREATER YELLOWSTONE ECOSYSTEM. WE RECEIVED

FAVORABLE DECISION ON THE MERITS OF THE DISTRICT COURT AND THE MATTER IS

CURRENTLY ON APPEAL AT THE NINTH CIRCUIT.

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. APPEAL WENT

FORWARD WITH BRIEFING IN 2018. IN 2019 THE MONTANA SUPREME COURT REVERSED

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THE DISTRICT COURT AND REMANDED FOR TRIAL, WIPING OUT THE PROJECTED FEES.

Public Inspection Copy

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. LITIGATION COMPLETE.

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. APPEAL WAS PENDING IN 2018. IN 2019 THE NINTH

CIRCUIT AFFIRMED THE DISTRICT COURT DECISION. WE SUBSEQUENTLY PETITIONED

FOR REHEARING IN 2019, WHICH 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 REMAINED IN ACTIVE LITIGATION IN 2018. IN 2019,

THE BOARD OF ENVIRONMENTAL REVIEW RULED AGAINST US AND WE APPEALED.

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 REMAINED IN ACTIVE LITIGATION WITHOUT A DECISION

IN 2018 AND 2019.

WILDEARTH GUARDIANS V. OSM, CV 17-80-BLG-SPW-TJC: WE REPRESENT WILDEARTH

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GUARDIANS AND MONTANA ENVIRONMENTAL INFORMATION CENTER IN SUIT AGAINST COAL MINE EXPANSION (SPRING CREEK MINE). CASE REMAINED IN ACTIVE LITIGATION IN 2018. IN EARLY 2019 WE RECEIVED A FAVORABLE PROPOSED RULING FROM THE MAGISTRATE, WHICH WAS THEN FORWARDED TO THE DISTRICT JUDGE.

SIGNAL PEAK V. MEIC, DV-18-869 (MONT. 13TH JUD. DIST. CT.):

WE REPRESENT MONTANA ENVIRONMENTAL INFORMATION CENTER AND TWO RANCHERS, ELLEN PFISTER AND STEVE CHARTER, WHO WERE SUED BY A MINING COMPANY, SIGNAL PEAK, IN RETALIATION FOR COMMENTING ON A MINE EXPANSION. IN NOVEMBER 2018, THE DISTRICT COURT RULED IN OUR FAVOR. IN 2019, THE DISTRICT COURT GRANTED US FEES. SIGNAL PEAK THEN APPEALED, WHICH IS PENDING AT THE MONTANA SUPREME COURT.

IN THE MATTER OF NORTHWESTERN ENERGY'S REQUEST TO INCREASE RETAIL ELECTRICITY RATES, NO. D2018.2.12 (MONT. PSC):

WE REPRESENT NW ENERGY COALITION IN UTILITY RATE CASE, WHERE WE ADVOCATED FOR STRENGTHENED PROVISIONS RELATED TO ENERGY EFFICIENCY. CASE WAS IN ACTIVE LITIGATION IN 2018. CASE IS CURRENTLY PENDING BEFORE MONTANA PUBLIC SERVICE COMMISSION.

COMMUNITY ASS'N FOR NORTH SHORE CONSERVATION V. FLATHEAD COUNTY, DA 18-0366 (MONT. SUP. CT.):

WE REPRESENTED MONTANA ENVIRONMENTAL INFORMATION CENTER IN AMICUS FILING ADVOCATING FOR A REVISED INTERPRETATION OF THE MONTANA PRIVATE ATTORNEY GENERAL DOCTRINE. BRIEFING SUBMITTED IN 2018. CASE DECIDED IN 2019, WITH COURT DECLINING TO REASSESS THE DOCTRINE. NO FEES RECEIVED.

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

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

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Employer identification number

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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 17 - OTHER STATES WHERE COPY OF RETURN IS FILED
 NEW JERSEY, NEW MEXICO, NORTH CAROLINA, OKLAHOMA, OREGON, PENNSYLVANIA,
 TENNESSEE, UTAH, WASHINGTON, WISCONSIN

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 **990-T**

NOTICE 2018-100
Exempt Organization Business Income Tax Return
 (and proxy tax under section 6033(e))

OMB No. 1545-0687

2018

Department of the Treasury
 Internal Revenue Service

For calendar year 2018 or other tax year beginning _____, and ending _____
 Go to www.irs.gov/Form990T for instructions and the latest information.

Open to Public Inspection for 501(c)(3) Organizations Only

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)</p> <p>C Book value of all assets at end of year <u>2,530,197</u></p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Print WESTERN ENVIRONMENTAL LAW CENTER or Type 120 SHELTON MCMURPHEY BLVD STE 340 Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state or province, country, and ZIP or foreign postal code EUGENE OR 97401</p>	<p>D Employer identification number (Employees' trust, see instructions.) 93-1010269</p> <p>E Unrelated business activity code (See instructions.)</p>
<p>F Group exemption number (See instructions.) u</p> <p>G Check organization type u <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>		

H Enter the number of the organization's unrelated trades or businesses. **u** 1 Describe the only (or first) unrelated trade or business here _____
u _____ If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **u** Yes No
 If "Yes," enter the name and identifying number of the parent corporation.
u

J The books are in care of **u** LYNDEE PRILL Telephone number **u** 541-485-2471

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
	c Balance u	1c		
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from partnership and S corporation (attach statement)	5		
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from controlled organization (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (See instructions; attach schedule)	12		
13	Total. Combine lines 3 through 12	13	0	0

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	190
20	Charitable contributions (See instructions for limitation rules)	20	
21	Depreciation (attach Form 4562)	21	
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	
		22b	0
23	Depletion	23	
24	Contributions to deferred compensation plans	24	
25	Employee benefit programs	25	
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach schedule)	28	
29	Total deductions. Add lines 14 through 28	29	190
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	-190
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31	
32	Unrelated business taxable income. Subtract line 31 from line 30	32	-190

Part III Total Unrelated Business Taxable income

Table with 3 columns: Line number, Description, and Amount. Includes lines 33-38 for unrelated business taxable income calculation.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 39-44 for tax computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 45a-45e, 46-49, and 50a-50g for tax and payments.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

Table with 3 columns: Line number, Description, and Yes/No columns. Includes lines 56-58 regarding foreign accounts and tax-exempt interest.

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

Preparer Information: Includes fields for Print/Type preparer's name (KARI YOUNG), Preparer's signature, Date (11/05/19), Check self-employed, PTIN (P01325552), Firm's name (JONES & ROTH, P.C.), Firm's EIN (93-0819646), Firm's address (EUGENE, OR 97440), and Phone no. (541-687-2320).

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

Schedule A – Cost of Goods Sold. Enter method of inventory valuation **u**

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract		
3 Cost of labor	3		line 6 from line 5. Enter here and		
4a Additional sec. 263A costs (attach schedule)	4a		in Part I, line 2	7	
b Other costs (attach schedule)	4b		8 Do the rules of section 263A (with respect to		Yes
5 Total. Add lines 1 through 4b	5		property produced or acquired for resale) apply		No
			to the organization?		

Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property		
(1) N/A		
(2)		
(3)		
(4)		
2. Rent received or accrued		
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) u
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) u		

Schedule E – Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1) N/A				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals u			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8 u				

Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

Table with 6 columns: 1. Name of controlled organization, 2. Employer identification number, 3. Net unrelated income (loss), 4. Total of specified payments made, 5. Part of column 4 that is included in the controlling organization's gross income, 6. Deductions directly connected with income in column 5. Row (1) contains 'N/A'.

Nonexempt Controlled Organizations

Table with 5 columns: 7. Taxable Income, 8. Net unrelated income (loss), 9. Total of specified payments made, 10. Part of column 9 that is included in the controlling organization's gross income, 11. Deductions directly connected with income in column 10. Includes a Totals row with a 'u' symbol.

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

Table with 5 columns: 1. Description of income, 2. Amount of income, 3. Deductions directly connected (attach schedule), 4. Set-asides (attach schedule), 5. Total deductions and set-asides (col. 3 plus col.4). Includes a Totals row with a 'u' symbol.

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

Table with 7 columns: 1. Description of exploited activity, 2. Gross unrelated business income from trade or business, 3. Expenses directly connected with production of unrelated business income, 4. Net income (loss) from unrelated trade or business, 5. Gross income from activity that is not unrelated business income, 6. Expenses attributable to column 5, 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4). Includes a Totals row with a 'u' symbol.

Schedule J – Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

Table with 7 columns: 1. Name of periodical, 2. Gross advertising income, 3. Direct advertising costs, 4. Advertising gain or (loss) (col. 2 minus col. 3), 5. Circulation income, 6. Readership costs, 7. Excess readership costs (column 6 minus column 5, but not more than column 4). Includes a Totals row with a 'u' symbol.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals from Part I u						
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5) u						

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) N/A		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			u

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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

2018

Attachment
Sequence No. **179**

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	1,000,000
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	2,500,000
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 2017 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 2019. 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	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	2,214

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 2018	17	2,445
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 2018 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						
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			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 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	4,659
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.

DAA

34350 Western Environmental Law Center

93-1010269

FYE: 12/31/2018

Federal Statements

Form 990-T - General Footnote

Public Inspection Copy

Description

NOTICE 2018-100

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning, 2018, and ending, 20

2018

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization

WESTERN ENVIRONMENTAL LAW CENTER

Employer identification number

93-1010269

Name and title of officer

LYNDEE PRILL
FINANCE OFFICER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here ▶ <input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	2,296,814
2a	Form 990-EZ check here ▶ <input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here ▶ <input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here ▶ <input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here ▶ <input type="checkbox"/>	b	Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize JONES & ROTH, P.C. to enter my PIN 43211 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature  Date ▶ 11/04/19

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

93464710086
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature  Date ▶ 11/04/19

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2018)