

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury Internal Revenue Service

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 2023 calendar year, or tax year beginning, and ending

Form header section containing organization name (WESTERN ENVIRONMENTAL LAW CENTER), address (120 SHELTON MCMURPHEY BLVD STE 340, EUGENE, OR 97401), EIN (93-1010269), and gross receipts (\$3,869,418).

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance details, and financial data for Prior Year and Current Year.

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.

Signature block section with fields for officer signature (LYNDEE PRILL), preparer name (KARI YOUNG), firm name (JONES & ROTH, P.C.), and address.

May the IRS discuss this return with the preparer shown above? See instructions. [X] Yes [] No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

Public Inspection Copy

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

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

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

4a (Code:) (Expenses \$ 3,665,715 including grants of \$ 23,250) (Revenue \$ 1,194,743)

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 WESTERN U.S. 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 on Schedule O.)

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

4e Total program service expenses 3,665,715

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 Rev. Proc. 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 donor-restricted endowments or in 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 organizational 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	35		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
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)?	4a			X
b	If "Yes," enter the name of the foreign country 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?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
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?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
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?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			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?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			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?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
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 on 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
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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 on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AR, CA, FL, HI, IL, KS, KY, MA, MD, MI, MN, MS, ND
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

LYNDEE PRILL 120 SHELTON MCMURPHEY BLVD, STE 340 EUGENE OR 97401

541-485-2471

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ERIK SCHLENKER-GOODRICH EXECUTIVE DIRECTOR	45.00 0.00			X			165,856	0	17,881	
(2) TANNIS FOX SENIOR ATTORNEY	40.00 0.00					X	139,786	0	16,177	
(3) KYLE TISDEL SENIOR ATTORNEY	40.00 0.00					X	136,680	0	16,101	
(4) MATTHEW BISHOP SENIOR ATTORNEY	40.00 0.00					X	134,726	0	16,141	
(5) SARAH MCMILLAN SENIOR ATTORNEY	40.00 0.00					X	134,366	0	16,268	
(6) PETER FROST SENIOR ATTORNEY	40.00 0.00					X	129,111	0	16,177	
(7) LYNDEE PRILL FINANCE & ADMIN. DIR	40.00 0.00			X			109,853	0	15,541	
(8) KARIN SHELDON PRESIDENT	2.00 0.00	X		X			0	0	0	
(9) PEGGY NELSON VICE PRESIDENT	1.00 0.00	X		X			0	0	0	
(10) KEVIN KIRCHNER TREASURER	1.00 0.00	X		X			0	0	0	
(11) NELLIS KENNEDY-HOWARD DIRECTOR	1.00 0.00	X					0	0	0	

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. Rows include Phil Katzen, Denise Fort, Brooke Williams, Derek Red Arrow Frank, and Brian Henning.

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 11

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. Includes a total row at the bottom.

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 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	2,489,228			
	g Noncash contributions included in lines 1a-1f	1g	\$ 238,121			
	h Total. Add lines 1a-1f		2,489,228			
	Program Service Revenue	2a FEES AND REIMBURSEMENTS	Business Code 541100	1,172,743	1,172,743	
b EDUCATION FEES		611699	22,000	22,000		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			1,194,743			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		183,247		183,247	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real	2,200		
			(ii) Personal			
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c	2,200			
	d Net rental income or (loss)		2,200		2,200	
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities			
			(ii) Other			
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		3,869,418	1,194,743	0	185,447	

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	23,250	23,250		
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	325,736	104,335	182,026	39,375
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	2,573,024	2,219,410	174,408	179,206
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	91,603	79,716	5,573	6,314
9 Other employee benefits	291,685	246,876	24,044	20,765
10 Payroll taxes	231,085	186,607	27,181	17,297
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	14,500		14,500	
d Lobbying	27,500	27,500		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	94,360	9,690	14,378	70,292
14 Information technology	46,614		42,001	4,613
15 Royalties				
16 Occupancy	126,136	101,857	14,837	9,442
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	18,858	15,228	2,218	1,412
23 Insurance	10,291	8,310	1,211	770
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LITIGATION MEALS/TRAVEL	227,843	227,843		
b EDUCATION	151,041	151,041		
c LITIGATION EDUC/LICENSE	93,228	93,228		
d LITIGATION COMMUNICATION	59,630	59,630		
e All other expenses	162,841	111,194	33,929	17,718
25 Total functional expenses. Add lines 1 through 24e	4,569,225	3,665,715	536,306	367,204
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	361,860	1	132,249
	2	Savings and temporary cash investments	4,793,576	2	4,817,774
	3	Pledges and grants receivable, net	1,250,032	3	667,657
	4	Accounts receivable, net	80,098	4	100,146
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	5,218	9	27,539
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	154,873		
	10b	Less: accumulated depreciation	93,575	10c	61,298
	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	276,893	15	319,072
16	Total assets. Add lines 1 through 15 (must equal line 33)	6,825,058	16	6,125,735	
Liabilities	17	Accounts payable and accrued expenses	86,065	17	32,038
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	363,628	25	380,424
	26	Total liabilities. Add lines 17 through 25	449,693	26	412,462
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	4,262,838	27	4,878,121
	28	Net assets with donor restrictions	2,112,527	28	835,152
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	6,375,365	32	5,713,273
33	Total liabilities and net assets/fund balances	6,825,058	33	6,125,735	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,869,418
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,569,225
3	Revenue less expenses. Subtract line 2 from line 1	3	-699,807
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,375,365
5	Net unrealized gains (losses) on investments	5	37,715
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 on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,713,273

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		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 on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		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 on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2023

Open to Public Inspection

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

Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury
Internal Revenue Service

Name of the organization WESTERN ENVIRONMENTAL LAW CENTER	Employer identification number 93-1010269
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,191,559	3,110,076	3,429,967	4,595,114	2,489,228	15,815,944
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	2,191,559	3,110,076	3,429,967	4,595,114	2,489,228	15,815,944
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)						3,966,482
6 Public support. Subtract line 5 from line 4						11,849,462

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	2,191,559	3,110,076	3,429,967	4,595,114	2,489,228	15,815,944
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	36,653	20,225		45,424	185,447	287,749
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						16,103,693

12 Gross receipts from related activities, etc. (see instructions) **12** 4,601,986

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) **14** 73.58%

15 Public support percentage from 2022 Schedule A, Part II, line 14 **15** 79.81%

16a **33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test — 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business 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) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Amount, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) - 15 - %; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 - 16 - %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Amount, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) - 17 - %; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 - 18 - %

- 19a 33 1/3% support tests — 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests — 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</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).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</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 on 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 on 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 line 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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

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

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

Public Inspection Copy

**Schedule B
(Form 990)**

Schedule of Contributors

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

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

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 33^{1/3}% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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), 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).

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	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 290,000</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>
2	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 120,000</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>
3	<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>
4	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 155,000</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>
5	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 100,000</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>
6	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 203,240</p>	<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input checked="" 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
7	\$ 125,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

WESTERN ENVIRONMENTAL LAW CENTER

Employer identification number

93-1010269

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
6	STOCK DONATION	\$ 142,220	12/20/23
6	STOCK DONATION	\$ 61,020	03/28/23
		\$	
		\$	
		\$	
		\$	
		\$	

SCHEDULE C (Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

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

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury Internal Revenue Service

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

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

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

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

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

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

Name of 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 \$
3 Volunteer hours for political campaign activities. See instructions

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? 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 \$
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
4 Did the filing organization file Form 1120-POL for this year? 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.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. Rows 1-6.

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

Schedule C (Form 990) 2023

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 (grassroots lobbying)	2,040													
b Total lobbying expenditures to influence a legislative body (direct lobbying)	48,570													
c Total lobbying expenditures (add lines 1a and 1b)	50,610													
d Other exempt purpose expenditures	4,518,615													
e Total exempt purpose expenditures (add lines 1c and 1d)	4,569,225													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	378,461													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">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)	94,615													
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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount	286,543	308,787	360,758	378,461	1,334,549
b Lobbying ceiling amount (150% of line 2a, column (e))					2,001,824
c Total lobbying expenditures	29,019	44,969	108,900	50,610	233,498
d Grassroots nontaxable amount	71,636	77,197	90,190	94,615	333,638
e Grassroots ceiling amount (150% of line 2d, column (e))					500,457
f Grassroots lobbying expenditures	7,025	8,481	2,161	2,040	19,707

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 not be 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 expenditures 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

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Employer identification number

WESTERN ENVIRONMENTAL LAW CENTER

93-1010269

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

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

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

Part II Conservation Easements

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB 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. 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 FASB ASC 958 relating to these items.

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 make 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 program
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?

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?
b If "Yes," explain the arrangement in Part XIII and complete the following table.
c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

Part V Endowment Funds

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment 100.00%
b Permanent endowment %
c Term endowment %
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) Unrelated organizations?
(ii) Related organizations?
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds.

Table with 2 columns: Yes, No. Rows: 3a(i) Unrelated organizations?, 3a(ii) Related organizations?, 3b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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.

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

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, line 12, col. (B))		

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, line 13, col. (B))		

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) OPERATING LEASE ROU ASSETS	203,577
(2) BENEFICIAL INT IN ASSETS OF OTHERS	64,913
(3) FUNDS HELD IN TRUST	39,664
(4) DEPOSITS	10,918
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	319,072

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) LEASE LIABILITY	206,200
(3) PAYROLL PAYABLES	113,770
(4) CLIENT FUNDS HELD IN TRUST	39,664
(5) CREDIT CARDS	20,790
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	380,424

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	3,911,972
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	37,715	
b	Donated services and use of facilities	2b	4,839	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	42,554	
3	Subtract line 2e from line 1	3	3,869,418	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,869,418	

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	4,574,064
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	4,839	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	4,839	
3	Subtract line 2e from line 1	3	4,569,225	
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	4,569,225	

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

BOARD DESIGNATED ENDOWMENT FUNDS (FUNDS) WERE ESTABLISHED AT THE OREGON COMMUNITY FOUNDATION (OCF) IN 2007, AND AT SILICON VALLEY COMMUNITY FOUNDATION (SVCF) IN 2022. THESE FUNDS ARE USED BY OCF AND SVCF AS A SOURCE OF UNRESTRICTED GRANTS FOR WELC. THE AGREEMENTS WITH OCF AND SVCF STIPULATES THAT THE FUNDS SHALL BE HELD AND OWNED BY EACH FOUNDATION. OCF AND SVCF MAY DISTRIBUTE, ON AN ANNUAL BASIS, A FIXED PERCENTAGE OF THE FUND ASSETS. THE PERCENTAGE IS DETERMINED BY THE BOARD OF DIRECTORS OF EACH FOUNDATION. THE AGREEMENTS ALSO PROVIDES THAT, UPON WRITTEN REQUEST FROM A MAJORITY OF THE BOARD OF DIRECTORS OF OCF AND SVCF, ADDITIONAL DISTRIBUTIONS MAY BE MADE FROM THE FUND ASSETS, EVEN TO THE EXHAUSTION OF THE FUNDS.

Part XIII Supplemental Information *(continued)*

Public Inspection Copy

SCHEDULE I (Form 990)

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

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

WESTERN ENVIRONMENTAL LAW CENTER

Employer identification number

93-1010269

Part I General Information on Grants and Assistance

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

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of noncash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Row 1 contains data for SILVIX RESOURCES.

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

SCHEDULE J (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

WESTERN ENVIRONMENTAL LAW CENTER

Employer identification number

93-1010269

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table with 3 columns: Question ID, Yes, No. Rows 1a-9 with 'X' marks in Yes/No columns.

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ERIK SCHLENKER-GOODRICH EXECUTIVE DIRECTOR	(i)	165,856	0	0	6,940	10,941	183,737	0
	(ii)	0	0	0	0	0	0	0
2 TANNIS FOX SENIOR ATTORNEY	(i)	139,786	0	0	5,536	10,641	155,963	0
	(ii)	0	0	0	0	0	0	0
3 KYLE TISDEL SENIOR ATTORNEY	(i)	136,680	0	0	5,460	10,641	152,781	0
	(ii)	0	0	0	0	0	0	0
4 MATTHEW BISHOP SENIOR ATTORNEY	(i)	134,726	0	0	5,500	10,641	150,867	0
	(ii)	0	0	0	0	0	0	0
5 SARAH MCMILLAN SENIOR ATTORNEY	(i)	134,366	0	0	5,627	10,641	150,634	0
	(ii)	0	0	0	0	0	0	0
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

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**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

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

Attach to Form 990.

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

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

WESTERN ENVIRONMENTAL LAW CENTER

Employer identification number

93-1010269

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded	X	7	238,121	FAIR MARKET VALUE
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	0
----	---	----	---

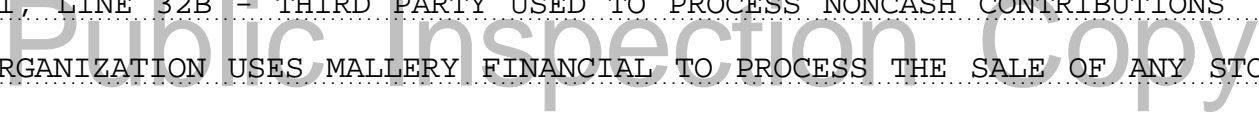
	Yes	No
30a		X
b If "Yes," describe the arrangement in Part II.		
31	X	
b If "Yes," describe in Part II.		
32a	X	
b If "Yes," describe in Part II.		
33		

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

Schedule M (Form 990) 2023

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

PART I, LINE 32B - THIRD PARTY USED TO PROCESS NONCASH CONTRIBUTIONS
THE ORGANIZATION USES MALLERY FINANCIAL TO PROCESS THE SALE OF ANY STOCK
DONATIONS, AT THE TIME OF DONATION.



**SCHEDULE O
(Form 990)**

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.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

WESTERN ENVIRONMENTAL LAW CENTER

Employer identification number

93-1010269

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 WESTERN U.S. 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

VOLUNTEERS ASSISTED STAFF WITH PROGRAM RELATED RESEARCH AND
PROJECTS.

FORM 990, PART III - ADDITIONAL INFORMATION

HELD V. STATE OF MT OUR CHILDREN'S' TRUST NO. CDV-2020-307 (MONT. FIRST
JUDICIAL DIST. CT.)

YOUTH CONSTITUTIONAL CLIMATE CASE FILED IN MARCH 2020 IN A MONTANA STATE
DISTRICT COURT. EIGHT-DAY TRIAL WAS HELD IN JUNE 2023. DECISION AND ORDER
ISSUED IN FAVOR OF YOUTH PLAINTIFFS ON AUGUST 14, 2023. ON APPEAL WITH THE
MONT. SUPREME COURT. CASE ONGOING.

DINÉ CARE V. BUREAU OF LAND MGMT. 1:22-CV-00804-WJ-KK (D. N.M.)

CHALLENGE TO BLM APPROVAL OF OIL AND GAS LEASING DECISIONS AND ASSOCIATED
DRILLING PERMIT AUTHORIZATIONS FOR VIOLATIONS OF NEPA. BLM RELEASED
SUPPLEMENTAL ANALYSIS ON REMAINING PARCELS IN DECEMBER 2023. THE CASE IS
ONGOING.

Name of the organization

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WESTERN ENVIRONMENTAL LAW CENTER

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FRIENDS OF TOPPENISH CREEK ET AL. V. WA STATE DEPT. OF ECOLOGY, NO. 23-002, STATE OF WA POLLUTION CONTROL HEARINGS BOARD

CHALLENGE TO STATE OF WASHINGTON DEPARTMENT OF ECOLOGY GENERAL NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM PERMITS FOR CONCENTRATED ANIMAL FEEDING OPERATIONS. THE MATTER IS ONGOING.

IN RE CLEAN WATER ACT RULEMAKING NO. C 20-04636 (N.D. CAL.) CHALLENGING THE U.S. ENVIRONMENTAL PROTECTION AGENCY'S REGULATIONS GOVERNING THE REVIEW OF FEDERALLY LICENSED OR PERMITTED PROJECTS UNDER SECTION 401 OF THE CLEAN WATER ACT. CASE DISMISSED AS MOOT IN 2024. NO FEES WERE SOUGHT.

KETTLE RANGE CONSERVATION GROUP V. WHITE, 2:23-CV-00147-SAB (E.D. WA) CHALLENGE TO INDUSTRIAL LOGGING PROJECT IN WASHINGTON'S KETTLE RANGE - AN AREA IMPORTANT FOR LYNX RECOVERY IN THE LOWER 48 STATES (AND WHERE COLVILLE TRIBE IS REINTRODUCING LYNX). THIS MATTER IS ONGOING.

BROOKFIELD WHITE PINE HYDRO LLC V. FEDERAL ENERGY REGULATORY COMMISSION NO. 23-1075 (D.C. CIR.) A DAM OPERATOR HAS CHALLENGED A DECISION BY THE FEDERAL ENERGY REGULATORY COMMISSION TO DENY A MOTION TO DECLARE THAT MAINE VIOLATED THE CLEAN WATER ACT WHEN IT DENIED THE FACILITY A SECTION 401 CERTIFICATION. REPRESENTING CONSERVATION GROUPS INTERVENING IN SUPPORT OF FERC'S POSITION. THIS MATTER IS ONGOING.

COLUMBIA RIVERKEEPER ET AL V. WA DEPT OF ECOLOGY AND FREE FLOW POWER, PCHB

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NO. 23-025C, STATE OF WA POLLUTION CONTROL HEARINGS BOARD
CHALLENGE TO WASHINGTON DEPARTMENT OF ECOLOGY'S CLEAN WATER ACT 401
CERTIFICATION FOR THE GOLDENDALE PUMPED STORAGE HYDROELECTRIC PROJECT ON
THE COLUMBIA RIVER. THIS MATTER IS ONGOING.

CENTER FOR BIOLOGICAL DIVERSITY V. U.S. DEPT. OF INTERIOR 1:22-CV-01716-TSC
(D.D.C.)

CHALLENGE TO BLM OIL AND GAS DRILLING PERMIT APPROVALS IN THE PERMIAN AND
POWDER RIVER BASINS FOR FAILING TO TAKE A HARD LOOK UNDER NEPA, FAILING TO
CONSULT UNDER THE ESA, AND FOR VIOLATING FLPMA. CASE LOST, AND WE HAVE
APPEALED TO DC CIRCUIT. ONGOING.

NORTHWEST ENVIRONMENTAL ADVOCATES V. U.S. EPA, 19-CV-01537 (W.D. WA)
CHALLENGE TO THE U.S. ENVIRONMENTAL PROTECTION AGENCY'S FAILURE TO
IMPLEMENT THE REQUIREMENTS OF THE CLEAN WATER ACT TO IDENTIFY WHICH
WATERBODIES IN WASHINGTON REQUIRE CLEANUP PLANS AND THEN TO DEVELOP SUCH
PLANS. THIS MATTER IS ONGOING.

NORTHWEST ENVIRONMENTAL ADVOCATES V. U.S. ENVIRONMENTAL PROTECTION AGENCY,
ET AL., NO. 21-CV-01637 (W.D. WA)
CHALLENGE OF THE U.S. ENVIRONMENTAL PROTECTION AGENCY'S FAILURE TO DEVELOP
A TOTAL MAXIMUM DAILY LOAD TO ADDRESS DISSOLVED OXYGEN IMPAIRMENTS IN PUGET
SOUND. THE MATTER IS ONGOING.

NORTHWEST ENVIRONMENTAL ADVOCATES V. U.S. EPA, ET AL. 22-70053 (9TH CIR.)
CHALLENGE TO EPA DENIAL OF NWEA PETITION TO WITHDRAW WASHINGTON'S NPDES
PERMITTING AUTHORITY OVER WASTEWATER TREATMENT FACILITIES DISCHARGING INTO

Name of the organization

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WESTERN ENVIRONMENTAL LAW CENTER

93-1010269

PUGET SOUND BECAUSE OF THE AGENCY'S CONSISTENT FAILURE TO IMPOSE LAWFUL TECHNOLOGY-BASED AND WATER QUALITY-BASED EFFLUENT LIMITS. IN SETTLEMENT DISCUSSIONS. THIS MATTER IS ONGOING.

CALIFORNIA STATE WATER RESOURCES CONTROL BOARD, ET AL., V. FEDERAL ENERGY REGULATORY COMMISSION 20-72432, 20-72452, 20-72782, 20-72800, 20-72958, 20-72973 (9TH CIR.)

CHALLENGES TO THE FEDERAL ENERGY REGULATORY COMMISSION'S ORDERS FINDING THE STATE OF CALIFORNIA HAS WAIVED ITS AUTHORITY UNDER SECTION 401 OF THE CLEAN WATER ACT WITH RESPECT TO RELICENSING OF SEVERAL HYDROELECTRIC PROJECTS. CONCLUDED IN 2023. NO FEES AWARDED.

CENTER FOR BIOLOGICAL DIVERSITY V. U.S. EPA, ET AL. 1:22-CV-00486-BAH (D. D.C.)

WELC REPRESENTS CBD IN AN ESA SUIT FOR FAILURE TO CONSULT AND FAILURE TO INITIATE CONSULTATION WITH RESPECT TO WASHINGTON STATE'S AQUATIC CRITERIA FOR CYANIDE. CASE IS IN SETTLEMENT. THIS MATTER IS ONGOING.

MONTANA ENVIRONMENTAL INFORMATION CENTER ET AL. V. OFFICE OF THE SECRETARY OF THE INTERIOR ET AL. 4:22-CV-00029-BMM (D. MONT.)

CHALLENGE PERTAINING TO FOIA REQUEST RE. RECORDS RELATING TO EXECUTIVE ORDER 14008, SPECIFICALLY THE REPORT ON THE FEDERAL OIL AND GAS LEASING PROGRAM. THE AGENCIES ARE CONTINUING TO SLOWLY PROVIDE RECORDS, THE CASE IS ONGOING.

DAKOTA RES. COUNCIL V. U.S. DEPT. OF INTERIOR 1:22-CV-01853-CRC (D. D.C.)

CHALLENGE TO BLM OIL AND GAS LEASING DECISIONS IN MONTANA, WYOMING, UTAH, NEVADA, NEW MEXICO AND COLORADO FOR FAILING TO TAKE A HARD LOOK AT CLIMATE

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IMPACTS AND FAILING TO PREPARE AN EIS UNDER NEPA, AND FOR VIOLATING FLPMA.

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SIERRA CLUB V. HOFFMAN ET AL. 4:22-CV-00037-DN (D. UTAH)

CHALLENGE TO COAL MINE EXPANSION, SPECIFICALLY DECISION TO ALLOW EXPANSION OF EXISTING MINE'S LEASE AREA. MOTION BY THE GOVERNMENT TO REMAND IS PENDING BEFORE THE COURT. THE CASE IS ONGOING.

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.)

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 ONGOING.

SAN LUIS VALLEY ECOSYSTEM COUNCIL V. DALLAS, 1:21-CV-2994-REB (D. COLO.)

CHALLENGE TO THE RIO GRANDE NATIONAL FOREST'S REVISED FOREST PLAN FOR IMPACTS TO FEDERALLY PROTECTED SPECIES AND THEIR HABITAT. SETTLED, AND FEES RECEIVED IN JULY 2023 FOR \$3,000.

GRAND CANYON WOLF RECOVERY PROJECT V. HAALAND, 4:22-CV-00453-JAS (D. ARIZ.)

CASE CHALLENGING 2022 MEXICAN WOLF ESA SECTION 10(J) MANAGEMENT RULE FOR FAILING TO FURTHER THE CONSERVATION NEEDS OF THE SPECIES. THE CASE WAS BRIEFED IN SEPTEMBER AND IS ONGOING.

WILDEARTH GUARDIANS V. WEBER 9:19-CV-00056-DWM (D. MONT.)

Name of the organization

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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, CANADA LYNX, AND WOLVERINE. THE CASE WAS FILED IN SPRING 2019, AND WE PREVAILED IN THE DISTRICT COURT ON SEVERAL CLAIMS IN 2021. WE RECEIVED A FAVORABLE FEE DECISION IN DECEMBER 2022, WHICH THE GOVERNMENT INITIALLY APPEALED BUT HAS RECENTLY DISMISSED AS OF MAY 2023. FEES RECEIVED JUNE 2023 OF \$185,894.

WESTERN WATERSHEDS PROJECT V. PERDUE, NO. 4:21-CV-00020 (D. ARIZ.), CA9-23-3872 (9TH CIR.)

CHALLENGE TO THE U.S. FOREST SERVICE'S REAUTHORIZATION OF GRAZING IN ARIZONA AND NEW MEXICO UNDER THE NATIONAL ENVIRONMENTAL POLICY ACT. THE CASE IS ONGOING.

CENTER FOR BIOLOGICAL DIVERSITY V. BLM 1:21-CV-00174-TSC (D. D.C.)

CHALLENGE TO MULTIPLE BLM PLANNING DECISIONS MADE BY ACTING BLM DIRECTOR PENDLEY UNDER THE FEDERAL VACANCIES REFORM ACT. THE MATTER IS ONGOING.

WESTERN ORG. OF RESOURCE COUNCILS V. BLM, 4:20-CV-00076-BMM (D. MONT.)

CHALLENGE TO BLM SUPPLEMENTAL EIS TO AMEND RMPS FOR THE MILES CITY AND BUFFALO FIELD OFFICES, FOR FAILURE TO UPDATE ITS COAL SCREENING AND FAILURE TO TAKE A HARD LOOK AT CLIMATE. PREVAILED ON MERITS. SETTLED, FEES RECEIVED IN JUNE 2023 FOR \$77,748.

NORTH DAKOTA V DOI, 1:21-CV-00148-DMT (D. N.D.) 1:22-CV-00247-SWS (D. WY)

SECOND ROUND OF LITIGATION STEMMING FROM EO 14008 LEASING "PAUSE" CONCERNING FEDERAL AUTHORITY OVER LEASING PROGRAM. CURRENT CASES IN D. WYO.

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WESTERN ENVIRONMENTAL LAW CENTER

93-1010269

(3 CONSOLIDATED CASES) AND D. N.D.

Public Inspection Copy

AMERICAN PETROLEUM INSTITUTE V. U.S. DEPARTMENT OF THE INTERIOR CASE NO.

2:21-CV-02506-TAD-KK (W.D. LA.); WESTERN ENERGY ALLIANCE V. BIDEN, CASE NO.

0:21-CV-00013-SWS (D. WYO.)

REPRESENTING CONSERVATION GROUPS IN INTERVENTION TO DEFEND AGAINST A

CHALLENGE TO FEDERAL PUBLIC LANDS LEASING PAUSE BROUGHT BY AMERICAN

PETROLEUM INSTITUTE.. THE CASE IS ONGOING.

WILDEARTH GUARDIANS V. ZINKE, 1:16-CV-01724 (D. D.C.)

CHALLENGE TO BLM OIL AND GAS LEASE SALES IN WYOMING, UTAH AND COLORADO FOR

FAILING TO TAKE A HARD LOOK AT THE CLIMATE IMPACTS OF THE OIL AND GAS

LEASING PROGRAM. WE HAVE REACHED A SETTLEMENT AGREEMENT TO RESOLVE THE

CASE. FEES RECEIVED IN JULY 2023 OF \$131,920.

CENTER FOR BIOLOGICAL DIVERSITY V BLM, 1:19-CV-02869-REB (D. COLO.)

CHALLENGE TO BLM'S RMP FOR THE GRAND JUNCTION FIELD OFFICE FOR FAILURE TO

CONSIDER OIL AND GAS LEASING ALTERNATIVES AND A HARD LOOK AT CLIMATE

IMPACTS. BLM HAS AGREED TO A VOLUNTARY REMAND. COURT HAS MAINTAINED

JURISDICTION AND REMAND IS ONGOING.

DINÉ CARE V. BLM 1:19-CV-00703 (D. N.M.); DINÉ CARE V. BLM 21-2116 (10TH

CIR.)

CHALLENGE TO BLM OIL AND GAS DRILLING PERMITS. AN AMENDED COMPLAINT WAS

FILED IN 2020 FOLLOWING BLM'S RELEASE OF NEPA ADDENDUMS FOR THE CHALLENGED

PERMITS. WE LOST A DECISION ON THE MERITS IN D.N.M. APPEAL AT THE TENTH

CIRCUIT IS COMPLETE. REMANDED TO D. N.M. FOR REMEDIES. IN ACTIVE SETTLEMENT

Name of the organization

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WESTERN ENVIRONMENTAL LAW CENTER

93-1010269

CONVERSATIONS.

Public Inspection Copy

WILDEARTH GUARDIANS V. BLM, 4:21-CV-00004-BMM (D. MONT.)

WELC REPRESENTS WILDEARTH GUARDIANS, MONTANA ENVIRONMENTAL INFORMATION CENTER, DAVID KATZ, BONNIE MARTINELL, AND JACK MARTINELL IN A CHALLENGE TO TWO BLM OIL AND GAS LEASE SALES IN MONTANA IN 2017 AND 2018 FOR FAILING TO TAKE A HARD LOOK AT IMPACTS UNDER NEPA. SETTLEMENT REACHED, AND FEES RECEIVED IN JULY 2023 FOR \$75,008.

CITIZENS FOR A HEALTHY COMMUNITY V. U.S. DEPARTMENT OF THE INTERIOR, CASE NO. 1:21-CV-01268-MSK (D. COLO.)

CHALLENGE TO BLM'S APPROVAL OF THE NORTH FORK MANCOS MASTER DEVELOPMENT PLAN FOR FAILING TO TAKE A HARD LOOK AT IMPACTS AND CONSIDER A REASONABLE RANGE OF ALTERNATIVES UNDER NEPA. FEES RECEIVED IN 2023 FOR \$68,711.

CITIZENS CARING FOR THE FUTURE V. HAALAND, 2:23-CV-00060-GBW-KRS (D. N.M.) CHALLENGE TO BLM OIL AND GAS LEASING DECISIONS FOR FAILING TO TAKE A HARD LOOK AT CLIMATE UNDER NEPA AND FOR VIOLATING FLPMA. BLM REQUESTED ADDITIONAL TIME TO ANSWER. THE CASE IS ONGOING.

PNM MERGER WITH AVANGRID, 20-00222-UT (NMPRC); PNM ABANDONMENT OF FOUR CORNERS, 21-00017-UT (NMPRC)

WELC REPRESENTS DINÉ CARE, SAN JUAN CITIZENS ALLIANCE, TÒ NIZHÒNÍ ANÍ, AND NAVA EDUCATION PROJECT IN INTERVENTION BEFORE THE NM PRC IN TWO CASES: THE FIRST INVOLVING PNM'S PROPOSED MERGER WITH AVANGRID, AND THE SECOND IN PNM'S ABANDONMENT OF ITS SHARE OF FOUR CORNERS POWER PLANT AND TRANSFER TO NTEC. THE PRC DENIED THE MERGER, WHICH IS NOW ON APPEAL TO THE NM SUPREME

Name of the organization

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COURT. THE PRC DENIED ABANDONMENT, WHICH IS NOW ON APPEAL TO THE NM SUPREME COURT. BOTH CASES ARE ONGOING.



WILDEARTH GUARDIANS V. WILLIAMS 9:20-CV-183-DWM (D. MONT.)

CHALLENGE TO THE U.S. FISH AND WILDLIFE SERVICE'S DECISION TO WITHDRAW ITS PROPOSED RULE TO LIST THE WOLVERINE AS THREATENED UNDER THE ENDANGERED SPECIES ACT. CASE RESOLVED AT DISTRICT COURT LEVEL IN 2022. FEES AWARDED AND RECEIVED IN APRIL 2023 FOR \$159,954.

FRIENDS OF THE CRAZY MOUNTAINS V. ERICKSON 19-CV-006-SPW-TJC (D. MONT.)

CHALLENGE TO THE U.S. FOREST SERVICE'S EASEMENT EXCHANGE AND FAILURE TO PROTECT PUBLIC ACCESS TO PUBLIC LANDS IN THE CRAZY MOUNTAINS. LOST AT DISTRICT COURT. CASE ON APPEAL.

WILDEARTH GUARDIANS ET AL. V. BERNHARDT ET AL. 4:19-CV-00441-CKJ (D. ARIZ.)

CHALLENGE TO SONORAN DESERT TORTOISE NOT WARRANTED FINDING SETTLED AND AGENCY REASSESSING PRIOR DECISION. ONGOING.

HELENA HUNTERS AND ANGLERS V. MOORE 9:22-CV-00126-DWM (DIST. MT.); 23-4120 (NINTH CIR.)

CHALLENGE TO REVISED FOREST PLAN ON THE HELENA-LEWIS & CLARK FOREST IN MONTANA, PRIMARILY ON THE FOREST SERVICE'S REMOVAL OF KEY WILDLIFE STANDARDS ESSENTIAL FOR GRIZZLY BEARS AND CANADA LYNX. THIS CASE IS ONGOING.

WILDEARTH GUARDIANS ET AL. V DEB HAALAND ET AL. CA9-22-15029 (9TH CIR.);

WILDEARTH GUARDIANS V. ZINKE 18-CV-0048-JGZ (D. ARIZ.)

CHALLENGE TO THE U.S. FISH & WILDLIFE SERVICE'S 2017 REVISED RECOVERY PLAN

Name of the organization

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FOR MEXICAN WOLVES. LOST AT THE 9TH CIRCUIT. CASE CLOSED.

WESTERN WATERSHEDS PROJECT ET AL. V. MOORE ET AL. 9:22-CV-00149-DLC-KLD (D. MONT.)

CHALLENGE TO EAST PARADISE LIVESTOCK GRAZING AUTHORIZATIONS NEAR YELLOWSTONE NP IN MT WITH MAJOR IMPLICATIONS ON GRIZZLY BEAR RECOVERY AND CONNECTIVITY. FILED OPENING BRIEF IN DECEMBER. CASE ONGOING.

WILDERNESS WORKSHOP V. BUREAU OF LAND MGMT. ET AL. 1:22-CV-01216-APM (D. D.C.)

CHALLENGE TO FOIA RESPONSE CONCERNING BLM PRACTICE OF LEASE EXTENSIONS IN AND NEAR ROADLESS AREAS NEAR NORTH FORK VALLEY IN CO. CASE ONGOING.

STATE OF WYOMING ET AL V. UNITED STATES DEPARTMENT OF INTERIOR ET AL. 2:16-CV-00285-SWS, 2:16-CV-0280-SWS (D. WYO); STATE OF CALIFORNIA ET AL V. ZINKE ET AL, 20-8072, 8073 (CA10), 4:18-CV-05712-YGR (N.D. CA), 20-16793, 16794, 16801 (CA9)

CHALLENGES/DEFENSES IN SUPPORT OF BLM AUTHORITY TO REGULATE WASTE OF ASSOCIATED GAS/METHANE POLLUTION, COMBINED WITH POLICY ENGAGEMENT TO ENCOURAGE STRONG WASTE REDUCTION RULE BY BIDEN ADMINISTRATION. ONCE RULE IS ISSUED, THE CASES WILL BE RESOLVED AND WE CAN SEEK FEES IN RESCISSION (N.D. CA) CASE.

WILDEARTH GUARDIANS V. U.S. DEPARTMENT OF INTERIOR, 1:18-CV-00405 (TJK) (D. D.C.)

WELC FILED FOIA LITIGATION ON BEHALF OF WILDEARTH GUARDIANS TO COMPEL PRODUCTION RELATED TO DOI AUTHORITY AND PRACTICES RELATED TO OIL AND GAS

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PERMITTING ON FEDERAL PUBLIC LANDS. GUARDIANS USES THIS INFORMATION AS PART OF ITS PUBLIC ENGAGEMENT. DOCUMENTS WERE PRODUCED, CASE SETTLED IN 2023 AND FEES RECEIVED IN 2024.

MONTANA V. BERNHARDT, CV 19-12-M-DWM (D. MONT.); 20-35411 (9TH CIR.) CHALLENGE TO OSMRE BULL MOUNTAINS MINE PERMITS EXPANSION AND COAL TRAIN TRANSPORT IMPACTS ON GRIZZLIES UNDER NEPA. CASE WON AT NINTH CIRCUIT AND REMANDED TO THE U.S. DISTRICT COURT FOR THE DISTRICT OF MONTANA FOR FURTHER PROCEEDINGS. MINE PLAN VACATED; FEES RECEIVED IN 2023 OF \$221,751.

WILLAMETTE RIVERKEEPER V. NATIONAL MARINE FISHERIES SERVICE 6:21-CV-34 (D. OR.) CHALLENGE TO A NMFS BIOLOGICAL OPINION APPROVING A HATCHERY AND GENETICS MANAGEMENT PLAN FOR RELEASING HATCHERY SUMMER STEELHEAD IN HABITAT FOR ESA-LISTED WILD WINTER STEELHEAD IN THE SANTIAM RIVER BASIN. CASE ONGOING.

FRIENDS OF THE CLEARWATER V. PROBERT 3:21-CV-56-BLW (D. ID.) CHALLENGE TO THE CLEARWATER NATIONAL FOREST'S 2017 TRAVEL MANAGEMENT DECISION AND ITS FAILURE TO RESPOND TO A PRIOR COURT ORDER RELATED TO THE FOREST'S TRAVEL MANAGEMENT PLAN. THIS LAWSUIT WAS FILED IN 2021, AND WE RECEIVED A FAVORABLE MERITS DECISION FROM THE COURT IN MARCH 2022. OBTAINED REMEDY IN 2022. DOJ APPEALED, THEN DROPPED APPEAL. FEES AWARDED IN 2024.

WILDEARTH GUARDIANS V. U.S. FOREST SERVICE NO. 1:19-CV-00203-CWD (D. ID.) CHALLENGE TO FOREST SERVICE AND FISH AND WILDLIFE SERVICE DECISION ALLEGING THEY HAVE ILLEGALLY FAILED TO REINITIATE CONSULTATION OVER THE FOREST SERVICE'S DECISION TO ALLOW STATES TO DECIDE WHETHER BAIT CAN BE USED TO

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HUNT BLACK BEARS IN GRIZZLY HABITAT IN NATIONAL FORESTS. CASE LOST ON APPEAL. ENVIRONMENTAL PROTECTION INFORMATION CENTER V. VAN ATTA 3:22-CV-03520-TLT (N.D. CAL.)

NORTHERN DISTRICT OF CALIFORNIA CASE CHALLENGING NMFS SAFE HARBOR AGREEMENTS AND ENHANCEMENT PERMITS ISSUED TO IRRIGATION DISTRICTS AND RANCHES IMMUNIZING THEM FROM LIABILITY FOR TAKING ESA-LISTED COHO SALMON IN THE SHASTA RIVER. CASE ONGOING.

CASCADIA WILDLANDS V. ADCOCK 6:22-CV-00767 (D. OR.)
NEPA CHALLENGE TO THE BUREAU OF LAND MANAGEMENT'S N126 PROJECT. CASE IS ONGOING.

IPANM V. NM EIB, CT. APP. NO. A-1-CA-40546 (D. NM)
WELC REPRESENTS INTERVENOR-APPELLEES IN APPEAL TO NM COURT OF APPEALS BY THE NM INDEPENDENT OIL AND GAS ASSOCIATION OF THE OZONE PRECURSOR RULE, PASSED BY THE NM ENVIRONMENTAL IMPROVEMENT BOARD (EIB). THIS CASE IS ACTIVE.

WILDEARTH GUARDIANS V. U.S. DEPT. OF THE INTERIOR, NO. 1:18-CV-00232 (D. D.C.)

WELC IS REPRESENTING WILDEARTH GUARDIANS IN A CHALLENGE UNDER THE FREEDOM OF INFORMATION ACT FOR THE U.S. DEPARTMENT OF THE INTERIOR'S FAILURE TO RESPOND TO A FOIA REQUEST. THE MATTER IS ONGOING.

MEIC V. OSM, NO. CV-19-130-BLG-SPW-TJC; 9TH CIR. CASE NO. 22-36002 (D. MT.)
NEPA/ESA SUIT FILED AGAINST THE U.S. OFFICE OF SURFACE MINING AND OTHER

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FEDERAL AGENCIES OVER THE AREA F EXPANSION OF THE ROSEBUD MINE. CASE
RESOLVED. FEES IN NEGOTIATION.

IN THE MATTER OF: RENEWAL OF MPDES PERMIT NO. MT0000264, ISSUED SEPT. 30,
2022 TO CHS, INC. FOR DISCHARGES FROM THE LAUREL REFINERY BER 2022-07 WQ;
DV-56-2023-0000284-DK, MONTANA BOARD OF ENVIRONMENTAL REVIEW AND MONT. 13TH
JUD. DIST. CT.

CHALLENGE TO MONTANA DEPARTMENT OF ENVIRONMENTAL QUALITY NATIONAL POLLUTANT
DISCHARGE ELIMINATION SYSTEM PERMIT FOR AN OIL REFINERY ON THE YELLOWSTONE
RIVER.

ENVIRONMENTAL PROTECTION INFORMATION CENTER V. VAN ATTA, NO. 2:23-CV-02611
-KJN (E.D. CAL.)

CASE CHALLENGING U.S. FISH AND WILDLIFE SERVICE APPROVAL OF A HABITAT
CONSERVATION PLAN AND INCIDENTAL TAKE PERMIT ALLOWING SIERRA PACIFIC
INDUSTRIES TO LOG 1.5 MILLION ACRES OF FORESTS IN CALIFORNIA. COMPLAINT
FILED IN NOVEMBER 2023. ONGOING.

WILDEARTH GUARDIANS V. BNSF RAILWAY COMPANY, NO. 9:23-CV-00152-DLC-KLD (D.
MT.)

ESA CASE AGAINST RAILWAY COMPANY FOR STRIKING AND KILLING GRIZZLY BEARS,
PRIMARILY IN THE NORTHERN CONTINENTAL DIVIDE ECOSYSTEM IN MONTANA, BUT
INCLUDING CABINET-YAAK ECOSYSTEM IN IDAHO. COMPLAINT FILED DECEMBER 2023.

WATERWATCH OF OREGON, INC. V. MURPHY DITCH ASSOCIATION, NO. 1:23-CV-01830-
CL (D. OR.)

CASE AGAINST MURPHY DITCH ASSOCIATION, OWNER AND OPERATOR OF MURPHY DAM,

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FOR THE TAKE OF ESA-LISTED COHO. COMPLAINT FILED DECEMBER 2023. CASE IS ONGOING.

Public Inspection Copy

WILDEARTH GUARDIANS V. HAALAND, 4:21-CV-00349-JSW (N.D. CAL.); CA9-21-16382 (9TH CIR.)

CHALLENGE TO FWS FINAL RULE REMOVING FEDERAL ESA PROTECTIONS FROM GRAY WOLVES THROUGHOUT THE LOWER 48 STATES. THE CASE IS ONGOING.

WESTERN ENVIRONMENTAL LAW CENTER V. DEPARTMENT OF ENERGY, 23-CV-2979 (ABJ) (D.C. D.C.)

FOIA DEADLINE LAWSUIT CHALLENGING AGENCY'S FAILURE TO TIMELY PRODUCE REQUESTED RECORDS. FILED CASE IN OCTOBER, DOE FILED ANSWER IN DECEMBER, THE CASE IS ONGOING.

DINE CARE ET AL. V. BUREAU OF LAND MANAGEMENT ET AL., 1:20-CV-00673 (D. N.M)

SUIT ALLEGING NEPA AND FLPMA VIOLATIONS ASSOCIATED WITH DECEMBER 2018 BLM RIO PUERCO FIELD OFFICE (RPFO) OIL AND GAS LEASE SALE. REACHED A SETTLEMENT IN APRIL 2022, FEES RECEIVED IN 2023 OF \$142,043.

KLAMATH-SISKIYOU WILDLANDS CENTER ET AL. V. U.S. FISH AND WILDLIFE SERVICE ET AL., 1:20-CV-00952-AA (D. OR.), 22-36058 (9TH CIR.)

IN THIS CASE WE ARE REPRESENTING A COALITION OF ENVIRONMENTAL ORGANIZATIONS CHALLENGING A LARGE BLM TIMBER SALE THAT OVERLAPS WITH THOUSANDS OF ACRES OF NORTHERN SPOTTED OWL DESIGNATED CRITICAL HABITAT, AND A LARGE 2019 WILDFIRE. SETTLED AND FEES AWARDED OF \$72,016 IN 2023.

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FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

A COPY WILL BE PROVIDED TO THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS (BOARD PRESIDENT, VICE PRESIDENT, TREASURER, BOARD MEMBER, EXECUTIVE DIRECTOR, DEPUTY DIRECTOR, FINANCE AND ADMINISTRATION DIRECTOR) BEFORE FILING, AND THE FULL BOARD ONCE COMPLETED.

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.

WELC EMPLOYEES AND BOARD MEMEBERS ARE REQUIRED TO COMPLETE ANNUAL CONFLICT DISCLOSURE FORMS, AND 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 APPROVES THE SALARY OF THE EXECUTIVE DIRECTOR (ED) AFTER REVIEW AND DISCUSSION EACH YEAR, AND ONLY REVIEWS THE SALARY OF THE ED. THE ED SALARY AND ALL OF THE OTHER SALARIES ARE DETERMINED BY A FORMULA CONSISTING OF A COLA ADJUSTMENT, A PERCENTAGE INCREASE BASED ON TENURE, AND A SALARY BAND INCREASE. SALARY ADJUSTMENTS ARE REVIEWED AND APPROVED AS PART OF THE ANNUAL BUDGETING PROCESS. APPROVAL IS GIVEN BY THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS AT THE EMPLOYEE LEVEL, AND IN TOTAL AT THE BOARD LEVEL. SPECIFIC SALARY SURVEYS AND OTHER

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AVAILABLE DATA ARE INCORPORATED INTO THIS PROCESS.

Public Inspection Copy

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

OFFICER SALARIES ARE DETERMINED BY A FORMULA CONSISTING OF A COLA

ADJUSTMENT, A PERCENTAGE INCREASE BASED ON TENURE, AND A SALARY BAND

INCREASE. SALARY ADJUSTMENTS ARE REVIEWED AND APPROVED AS PART OF THE

ANNUAL BUDGETING PROCESS. APPROVAL IS GIVEN BY THE FINANCE COMMITTEE OF THE

BOARD OF DIRECTORS AT THE EMPLOYEE LEVEL, AND IN TOTAL AT THE BOARD LEVEL.

SPECIFIC SALARY SURVEYS AND OTHER AVAILABLE DATA ARE INCORPORATED INTO THIS

PROCESS, 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 HAMPSHIRE, NEW JERSEY, NEW MEXICO, NEW YORK, OREGON, SOUTH CAROLINA,

TENNESSEE, UTAH, VIRGINIA, 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 **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2023

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	1,160,000
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	2,890,000
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 2022 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 2024. 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	18,219
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,918

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 2023	17	0
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 type="checkbox"/>		

Section B—Assets Placed in Service During 2023 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		4,556	3.0	HY	200DB	1,520
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 2023 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	21,657
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