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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service(77)

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2007 calendar year, or tax year beginning 11/01, 2007, and ending 10/31, 2008

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Please use IRS label or print or type See specific instructions. TMPA Legal, Inc. - Peace Officers Legal Defense Fund and Trust 6200 La Calma Drive #200 Austin, TX 78752-3800

D Employer Identification Number 74-2903646 E Telephone number 512-494-8900 F Accounting method: Cash [X] Accrual [ ] Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and I are not applicable to section 527 organizations H (a) Is this a group return for affiliates? Yes [ ] No [X] H (b) If 'Yes,' enter number of affiliates H (c) Are all affiliates included? Yes [ ] No [ ] H (d) Is this a separate return filed by an organization covered by a group ruling? Yes [ ] No [X]

G Web site: www.tmpa.org

J Organization type (check only one) [X] 501(c) 5 (insert no) [ ] 4947(a)(1) or [ ] 527

K Check here [ ] if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

I Group Exemption Number M Check [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 2,165,379.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with 12 columns for line numbers and descriptions, and 12 columns for amounts. Includes sub-rows for categories like Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Net rental income, Other investment income, Gross amount from sales of assets, Special events, Gross sales of inventory, Other revenue, Total revenue, Program services, Management and general, Fundraising, Payments to affiliates, Total expenses, Excess or deficit, Net assets at beginning, Other changes, Net assets at end.

NOV 0 2010

SCANNED DEC 17 2010

EXPENSE

ASSETS

102610

TEEA0109L 12/27/07 Form 990 (2007) 21

**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See instruct)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22a</b> Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>				
<b>22b</b> Other grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>				
<b>23</b> Specific assistance to individuals (attach schedule)	<b>23</b>				
<b>24</b> Benefits paid to or for members (attach schedule) <span style="float: right;">St 3</span>	<b>24</b>	1,934,671.	1,934,671.		
<b>25a</b> Compensation of current officers, directors, key employees, etc listed in Part V-A	<b>25a</b>	0.	0.	0.	0.
<b>b</b> Compensation of former officers, directors, key employees, etc listed in Part V-B	<b>25b</b>	0.	0.	0.	0.
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	<b>25c</b>	0.	0.	0.	0.
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	<b>26</b>				
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	<b>27</b>				
<b>28</b> Employee benefits not included on lines 25a - 27	<b>28</b>				
<b>29</b> Payroll taxes	<b>29</b>				
<b>30</b> Professional fundraising fees	<b>30</b>				
<b>31</b> Accounting fees	<b>31</b>	8,000.		8,000.	
<b>32</b> Legal fees	<b>32</b>	4,276.		4,276.	
<b>33</b> Supplies	<b>33</b>				
<b>34</b> Telephone	<b>34</b>				
<b>35</b> Postage and shipping	<b>35</b>	958.		958.	
<b>36</b> Occupancy	<b>36</b>				
<b>37</b> Equipment rental and maintenance	<b>37</b>				
<b>38</b> Printing and publications	<b>38</b>	39.		39.	
<b>39</b> Travel	<b>39</b>	962.		962.	
<b>40</b> Conferences, conventions, and meetings	<b>40</b>				
<b>41</b> Interest	<b>41</b>				
<b>42</b> Depreciation, depletion, etc (attach schedule)	<b>42</b>				
<b>43</b> Other expenses not covered above (itemize)					
<b>a</b> Dues and Subscriptions	<b>43a</b>	29.		29.	
<b>b</b> Insurance	<b>43b</b>	5,246.		5,246.	
<b>c</b> Meals & Entertainment	<b>43c</b>	157.		157.	
<b>d</b> Member Services	<b>43d</b>	25.		25.	
<b>e</b> Software Expenses	<b>43e</b>	210.		210.	
<b>f</b> _____	<b>43f</b>				
<b>g</b> _____	<b>43g</b>				
<b>44</b> Total functional expenses Add lines 22a through 43g (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	<b>44</b>	1,954,573.	1,934,671.	19,902.	0.

**Joint Costs.** Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)

**a** TMPA Legal provides prepaid legal services to members of the Plan Sponsor and adopting associations that meet eligibility requirements as described in the Plan document.

(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here ▶

1,934,671.

**b** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here ▶

**c** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here ▶

**d** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here ▶

**e** Other program services  
(Grants and allocations \$ \_\_\_\_\_ ) If this amount includes foreign grants, check here ▶

**f Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶

1,934,671.

BAA

Form 990 (2007)

**Part IV Balance Sheets** (See the instructions.)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
<b>ASSETS</b>	<b>45</b> Cash — non-interest-bearing	154,196.	<b>45</b>	706,068.
	<b>46</b> Savings and temporary cash investments		<b>46</b>	
	<b>47 a</b> Accounts receivable			
	<b>b</b> Less: allowance for doubtful accounts			
	<b>48 a</b> Pledges receivable			
	<b>b</b> Less allowance for doubtful accounts			
	<b>49</b> Grants receivable			
	<b>50 a</b> Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			
	<b>b</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			
	<b>51 a</b> Other notes and loans receivable (attach schedule)	119,672.		
	<b>b</b> Less allowance for doubtful accounts			
	<b>52</b> Inventories for sale or use			
	<b>53</b> Prepaid expenses and deferred charges			
	<b>54 a</b> Investments — publicly-traded securities	382,986.		
	<b>b</b> Investments — other securities (attach sch)			
	<b>55 a</b> Investments — land, buildings, & equipment basis			
	<b>b</b> Less: accumulated depreciation (attach schedule)			
	<b>56</b> Investments — other (attach schedule)			
	<b>57 a</b> Land, buildings, and equipment basis			
<b>b</b> Less accumulated depreciation (attach schedule)				
<b>58</b> Other assets, including program-related investments (describe ▶ _____)				
<b>59 Total assets</b> (must equal line 74) Add lines 45 through 58	710,729.	<b>59</b>	825,740.	
<b>LIABILITIES</b>	<b>60</b> Accounts payable and accrued expenses	200,065.	<b>60</b>	128,073.
	<b>61</b> Grants payable		<b>61</b>	
	<b>62</b> Deferred revenue		<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		<b>63</b>	
	<b>64 a</b> Tax-exempt bond liabilities (attach schedule)		<b>64 a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule)		<b>64 b</b>	
	<b>65</b> Other liabilities (describe ▶ <u>See Statement 4</u> _____)	96,242.	<b>65</b>	129,635.
	<b>66 Total liabilities.</b> Add lines 60 through 65	296,307.	<b>66</b>	257,708.
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	<b>67</b> Unrestricted	414,422.	<b>67</b>	568,032.
	<b>68</b> Temporarily restricted		<b>68</b>	
	<b>69</b> Permanently restricted		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74			
	<b>70</b> Capital stock, trust principal, or current funds		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds		<b>72</b>	
	<b>73 Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	414,422.	<b>73</b>	568,032.
	<b>74 Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	710,729.	<b>74</b>	825,740.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	2,119,861.
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12			
	1 Net unrealized gains on investments	<b>b1</b>		-45,518.
	2 Donated services and use of facilities	<b>b2</b>		
	3 Recoveries of prior year grants	<b>b3</b>		
	4 Other (specify): _____	<b>b4</b>		
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	-45,518.
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	2,165,379.
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :			
	1 Investment expenses not included on Part I, line 6b	<b>d1</b>		
	2 Other (specify): _____	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	
<b>e</b>	<b>Total revenue</b> (Part I, line 12) Add lines <b>c</b> and <b>d</b>		<b>e</b>	2,165,379.

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	1,954,573.
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17			
	1 Donated services and use of facilities	<b>b1</b>		
	2 Prior year adjustments reported on Part I, line 20	<b>b2</b>		
	3 Losses reported on Part I, line 20	<b>b3</b>		
	4 Other (specify) _____	<b>b4</b>		
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	1,954,573.
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :			
	1 Investment expenses not included on Part I, line 6b	<b>d1</b>		
	2 Other (specify): _____	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	
<b>e</b>	<b>Total expenses</b> (Part I, line 17) Add lines <b>c</b> and <b>d</b>		<b>e</b>	1,954,573.

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
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**Part VI Other Information (continued)**

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91 c  Yes  No  
 If "Yes," enter the name of the foreign country \_\_\_\_\_

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here N/A   
 and enter the amount of tax-exempt interest received or accrued during the tax year 92  N/A

**Part VII Analysis of Income-Producing Activities (See the instructions.)**

*Note: Enter gross amounts unless otherwise indicated*

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					2,147,818.
95 Interest on savings & temporary cash invmnts					3.
96 Dividends & interest from securities					17,434.
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					124.
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					2,165,379.
105 Total (add line 104, columns (B), (D), and (E))					2,165,379.

*Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I*

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)**

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

*Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)*

**Part XI Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13).

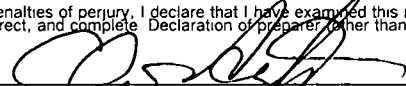
<b>106</b> Did the reporting organization <b>make</b> any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity	Yes	No
		X

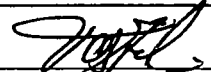
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
<b>Totals</b>				

<b>107</b> Did the reporting organization <b>receive</b> any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity	Yes	No
		X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
<b>Totals</b>				

<b>108</b> Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?	Yes	No
		X

<b>Please Sign Here</b>	<small>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.</small>	
	Signature of officer:  Date: 10/20/2010	
	Type or print name and title: <i>Executive Director</i>	

<b>Paid Preparer's Use Only</b>	Preparer's signature: 	Date: 10-19-10	Check if self-employed: <input type="checkbox"/>	Preparer's SSN or PTIN (See General Instruction X): N/A
	Firm's name (or yours if self-employed), address, and ZIP + 4: PMB Helin Donovan, LLP 5918 W. Courtyard Dr., Suite 400 Austin, TX 78730	EIN: N/A	Phone no: (512) 258-5400	

**Statement 1**  
**Form 990, Part I, Line 8**  
**Net Gain (Loss) from Noninventory Sales**

Publicly Traded Securities

Gross Sales Price: 124.  
 Cost or Other Basis: 0.

Total Gain (Loss) Publicly Traded Securities \$ 124.

Total Net Gain (Loss) From Noninventory Sales \$ 124.

**Statement 2**  
**Form 990, Part I, Line 20**  
**Other Changes in Net Assets or Fund Balances**

Increase in Claims Payable	\$ 25,759.
Prior Year Audit Restatement	-37,437.
Unrealized loss on investments	-45,518.
Total	\$ <u>-57,196.</u>

**Statement 3**  
**Form 990, Part II, Line 24**  
**Benefits Paid To or For Members**

Total \$ 1,934,671.

**Statement 4**  
**Form 990, Part IV, Line 65**  
**Other Liabilities**

Contributions received in advance	\$ 129,635.
Total	\$ <u>129,635.</u>