Form **990** Department of the Treasury Internal Revenue Service

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)

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

OMB No 1545-0047 **2008** Open to Public Inspection

A For the 2008 calendar year, or tax year beginning and ending

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Termination [X] Amended return [ ] Application pending

C Name of organization: OHIO STATE BAR ASSOCIATION

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite: P.O. BOX 16562

City or town, state or country, and ZIP + 4: COLUMBUS, OH 43216-6562

D Employer identification number: 31-4271520

E Telephone number: (614)487-2050

G Gross receipts $ 14,863,206.

F Name and address of principal officer DENNY RAMEY 1700 LAKE SHORE DRIVE, COLUMBUS, OH 43204

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: [X] 501(c) (6) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.OHIOBAR.ORG

K Type of organization: [ ] Corporation [ ] Trust [X] Association [ ] Other ▶ **L** Year of formation: 1936 **M** State of legal domicile: OH

Part I Summary

Activities & Governance

1	Briefly describe the organization's mission or most significant activities: THE ASSOCIATION IS FORMED TO ADVANCE THE PHILOSOPHY OF JURISPRUDENCE; TO PROMOTE IMPROVEMENT OF		
2	Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	24
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	24
5	Total number of employees (Part V, line 2a)	5	80
6	Total number of volunteers (estimate if necessary)	6	14914
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	349,111.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)		
9	Program service revenue (Part VIII, line 2g)	10,112,167.	10,200,163.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,311,361.	1,409,002.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	741,867.	635,027.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,165,395.	12,244,192.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		81,250.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,308,165.	4,731,658.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	6,727,625.	7,145,864.
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	11,035,790.	11,958,772.
19	Revenue less expenses. Subtract line 18 from line 12	2,129,605.	285,420.
Net Assets or Fund Balances		**Beginning of Year**	**End of Year**
20	Total assets (Part X, line 16)	23,002,579.	26,533,784.
21	Total liabilities (Part X, line 26)	4,740,632.	4,884,415.
22	Net assets or fund balances. Subtract line 21 from line 20	18,261,947.	21,649,369.

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SCANNED MAR 28 2011

Part II Signature Block

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

Sign Here ▶ Signature of officer — Date 2/18/11

▶ DENNY RAMEY, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	GRETA RZYMEK, CPA	Date 2/9/2011	Check if self-employed ▶ [ ]	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	REA & ASSOCIATES INC, CPA'S 5775 PERIMETER DRIVE - SUITE 200 DUBLIN, OH 43017-3224		EIN ▶	
			Phone no. ▶ (614) 889-8725	

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III | Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION
THE OHIO STATE BAR ASSOCIATION (THE "ASSOCIATION") IS AN UNINCORPORATED VOLUNTARY NON-PROFIT ORGANIZATION. THE ASSOCIATION WAS FORMED TO ADVANCE THE SCIENCE OF JURISPRUDENCE; TO PROMOTE IMPROVEMENT OF THE LAW, OUR LEGAL SYSTEM AND ADMINISTRATION OF JUSTICE; TO UPHOLD

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 exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code) (Expenses $ including grants of $) (Revenue $)
CONTINUING LEGAL EDUCATION: THE OHIO STATE BAR ASSOCIATION (OSBA) PROVIDES LIVE SEMINARS, ONLINE CLE, AND PUBLICATIONS TO OSBA MEMBERS, OHIO LAWYERS AND RELATED PROFESSIONALS. OSBA, THROUGH ITS CONTINUING LEGAL EDUCATION PROGRAM ALSO PRODUCES OVER 120 TITLES (INDIVIDUAL PROGRAMS) ANNUALLY AND ADMINISTERS OVER 300 PRESENTATIONS AROUND THE STATE. VIDEO PROGRAMS ARE ALSO OFFERED TO OVER 35 LOCAL BAR ASSOCIATIONS FOR REPLAYS UTILIZING THEIR MEMBERS AS COMMENTATORS. NEARLY 100 LIVE PRESENTATIONS ARE ALSO VIDEOTAPED FOR FURTHER REPURPOSING THROUGH ONLINE CLE AND PODCAST DOWNLOADS. THE CONTINUING LEGAL EDUCATION PROGRAM PROVIDES EDUCATIONAL OPPORTUNITIES FOR MEMBERS AT THE ANNUAL OSBA ANNUAL CONVENTION, AS WELL AS THROUGH A VARIETY OF OTHER EVENTS; INCLUDING THE MIDWEST LABOR AND EMPLOYMENT LAW

4b (Code) (Expenses $ including grants of $) (Revenue $)
PUBLICATIONS: THE OHIO STATE BAR ASSOCIATION PUBLISHES A VARIETY OF DIFFERENT REPORTS, MAGAZINES, NEWSLETTERS, AND OTHER INFORMATIONAL RESOURCES. OSBA PUBLISHES THE OHIO STATE BAR ASSOCIATION REPORT AS A WEEKLY RESOURCE. THIS REPORT PROVIDES A SIGNIFICANT AMOUNT OF INFORMATION, INCLUDING OHIO ATTORNEY GENERAL OPINIONS AND REQUESTS FOR OPINIONS, CASES RELEASED FROM THE OHIO SUPREME COURT THE PRIOR WEDNESDAY, SELECTED CASES FROM THE OHIO APPELLATE COURTS AND LOWER COURTS. OSBA ALSO PUBLISHES THE OHIO LAWYER. THIS BIMONTHLY MAGAZINE FEATURES ARTICLES ON LEGAL ISSUES AND TRENDS TO HELP LAWYERS STAY CURRENT AND SHARE IN-DEPTH INFORMATION ON THE LATEST LEGAL DEVELOPMENTS WITH THEIR COLLEAGUES AROUND THE STATE. ADDITIONAL PUBLICATIONS BY THE OSBA INCLUDE A VARIETY OF DIFFERENT PAPER AND ELECTRONIC NEWSLETTERS.

4c (Code) (Expenses $ including grants of $) (Revenue $)
MEMBERSHIP SERVICES: THE OHIO STATE BAR ASSOCIATION PROVIDES A VARIETY OF PROGRAMS DESIGNED TO IMPROVE AND ENHANCE THE LEGAL PROFESSION AND THE LEGAL SERVICES AVAILABLE TO THE PUBLIC. THE MEMBERSHIP SERVICES DEPARTMENT IS RESPONSIBLE FOR OVERSEEING AND MANAGING THE OSBA ANNUAL CONVENTION, DISTRICT MEETINGS, AND LAW SCHOOL ORIENTATIONS AND VISITS. THE MEMBERSHIP SERVICES DEPARTMENT IS ALSO RESPONSIBLE FOR THE CALL CENTER WHERE CALLS FROM CONSUMERS OF LEGAL SERVICES, LAWYERS, AND MEMBERS OF THE OSBA ARE DIRECTED FOR INFORMATION, REFERRAL, AND/OR SERVICE.

4d Other program services (Describe in Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ $ *(Must equal Part IX, Line 25, column (B).)*

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*	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		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*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5	X	
6	Did the organization maintain any donor advised funds or any accounts where 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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, 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*	9		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	X	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S ?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? *If "Yes," complete Schedule F, Part I*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16		X
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		X
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b-24d and complete Schedule K If "No", go to question 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I*	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV*	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	28b		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV*	28c	X	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35	X	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X

Form **990** (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S. Information Returns Enter -0- if not applicable	1a	89			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	
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	80			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b	X	
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 the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts					
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 question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c		
6a	Did the organization solicit any contributions that were not tax deductible?			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 provide goods or services in exchange for any quid pro quo contribution of more than $75?			7a		
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		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h		
8	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter N/A					
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 N/A					
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 N/A	12b				

Part VI **Governance, Management, and Disclosure** *(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)*

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

			Yes	No
1a	Enter the number of voting members of the governing body — 1a: 24			
b	Enter the number of voting members that are independent — 1b: 24			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X	
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following.			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b		X
9a	Does the organization have local chapters, branches, or affiliates?	9a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	11		X

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this is done*	12c	X	
13	Does the organization have a written whistleblower policy?	13		X
14	Does the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:			
a	The organization's CEO, Executive Director, or top management official?	15a	X	
b	Other officers or key employees of the organization? Describe the process in Schedule O (see instructions)	15b	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X	
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		X

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

ERIC L. WELLS - 614-487-2050
1700 LAKE SHORE DRIVE, COLUMBUS, OH 43204

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

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

1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed

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

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

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
GARY J. LEPPLA PRESIDENT	1.00	X		X				3,632.	0.	0.
BARBARA J. HOWARD PRESIDENT-ELECT	1.00	X		X				347.	0.	0.
ROBERT F. WARE IMMEDIATE PAST PRESIDENT	1.00	X		X				1,118.	0.	0.
PATRICK F. FISCHER GOVERNOR	1.00	X						671.	0.	0.
ANDREW C. STORAR GOVERNOR	1.00	X						1,342.	0.	0.
MAX E. RAYLE GOVERNOR	1.00	X						671.	0.	0.
MARTIN E. MOHLER GOVERNOR	1.00	X						671.	0.	0.
DAVID A. HEJMANOWSKI GOVERNOR	1.00	X						671.	0.	0.
MARK F. ROBERTS GOVERNOR	1.00	X						671.	0.	0.
DAVID C. PATTERSON GOVERNOR	1.00	X						0.	0.	0.
HON. WILLIAM H. HARSHA GOVERNOR	1.00	X						0.	0.	0.
CAROL S. MARX GOVERNOR	1.00	X						1,342.	0.	0.
JUDGE JOSEPH E. CIRIGLIA GOVERNOR	1.00	X						0.	0.	0.
CARMEN V. ROBERTO GOVERNOR	1.00	X						964.	0.	0.
BARBARA FRIEDMAN YAKSIC GOVERNOR	1.00	X						671.	0.	0.
JAMES E. ROBERTS GOVERNOR	1.00	X						0.	0.	0.
JOHN C CHILDERS GOVERNOR	1.00	X						671.	0.	0.

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

(A) Name and title	(B) Average hours per week	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
DAVID J. SCARPONE GOVERNOR	1.00	X						671.	0.	0.
HON. WILLIAM D. HART GOVERNOR	1.00	X						671.	0.	0.
WILLIAM H. HENDERSON GOVERNOR	1.00	X						671.	0.	0.
DAVID A. MCGEE GOVERNOR	1.00	X						671.	0.	0.
MARY ASBURY GOVERNOR	1.00	X						0.	0.	0.
MARK S. FLOYD GOVERNOR	1.00	X						671.	0.	0.
JONATHAN HOLLINGSWORTH GOVERNOR	1.00	X						671.	0.	0.
JOHN S. STITH PAST PRESIDENT	1.00	X						1,118.	0.	0.
CRAIG F. FREDERICKSON FORMER GOVERNOR	1.00	X						0.	0.	0.
R. LAMONT KAISER FORMER GOVERNOR	1.00	X						964.	0.	0.
1b Total ▶								1,286,301.	0.	221,031.

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 9

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

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. NONE

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 0

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

Part VIII **Statement of Revenue**

Section	Line	Description	Code / Amount	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a	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				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f ▶					
Program Service Revenue			Business Code				
	2 a	MEMBERSHIP DUES	900099	5445910.	5445910.		
	b	CONTINUING LEGAL EDUCA	611600	4149330.	4149330.		
	c	CONVENTION AND RELATED	900099	465,763.	465,763.		
	d	PUBLICATIONS	511190	139,160.	139,160.		
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f ▶		10,200,163.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		1412223.			1,412,223.
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶		212,125.			212,125.
			(i) Real / (ii) Personal				
	6 a	Gross Rents	(i) 28,955.				
	b	Less. rental expenses	(i) 20,793.				
	c	Rental income or (loss)	(i) 8,162.				
	d	Net rental income or (loss) ▶		8,162.	6,855.	1,307.	
			(i) Securities / (ii) Other				
	7 a	Gross amount from sales of assets other than inventory	(i) 2,595,000.				
	b	Less cost or other basis and sales expenses	(i) 2,598,221.				
	c	Gain or (loss)	(i) <3,221.>				
	d	Net gain or (loss) ▶		<3,221.>			<3,221.>
	8 a	Gross income from fundraising events (not including $ ____ of contributions reported on line 1c) See Part IV, line 18	a				
	b	Less. direct expenses	b				
	c	Net income or (loss) from fundraising events ▶					
	9 a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities ▶					
	10 a	Gross sales of inventory, less returns and allowances	a				
	b	Less: cost of goods sold	b				
	c	Net income or (loss) from sales of inventory ▶					
		Miscellaneous Revenue	Business Code				
	11 a	ADVERTISING	541800	347,804.		347,804.	
	b	MAILING LISTS	511140	66,389.			66,389.
	c	MISCELLANEOUS INCOME	900099	547.	547.		
	d	All other revenue					
	e	**Total.** Add lines 11a-11d ▶		414,740.			
	12	**Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶		12,244,192.	10,207,565.	349,111.	1,687,516.

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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U.S. See Part IV, line 21	81,250.			
2 Grants and other assistance to individuals in the U S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	959,741.			
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	2,805,055.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	698,699.			
10 Payroll taxes	268,163.			
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	167,552.			
12 Advertising and promotion	400,123.			
13 Office expenses	605,655.			
14 Information technology				
15 Royalties				
16 Occupancy	403,445.			
17 Travel	316,330.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,759,073.			
20 Interest	5,233.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	478,112.			
23 Insurance	55,610.			
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a PUBLICATIONS	2,013,666.			
b POSTAGE AND SHIPPING	170,406.			
c BANK CHARGES	146,169.			
d SECTION PROGRAM EXENSES	112,183.			
e REAL ESTATE TAXES	101,641.			
f All other expenses	410,666.			
25 **Total functional expenses.** Add lines 1 through 24f	11,958,772.			
26 **Joint Costs** Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	300.	1	300.
	2	Savings and temporary cash investments	5,911,335.	2	3,927,358.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	306,088.	4	327,673.
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	41,576.	9	50,665.
	10a	Land, buildings, and equipment cost basis 10a 8,830,211.			
	b	Less accumulated depreciation Complete Part VI of Schedule D 10b 4,630,498.	4,465,963.	10c	4,199,713.
	11	Investments - publicly traded securities	4,073,082.	11	6,997,250.
	12	Investments - other securities. See Part IV, line 11	6,548,012.	12	7,864,996.
	13	Investments - program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	1,656,223.	15	3,165,829.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	23,002,579.	16	26,533,784.
Liabilities	17	Accounts payable and accrued expenses	570,167.	17	475,506.
	18	Grants payable		18	
	19	Deferred revenue	3,004,776.	19	3,249,374.
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	73,015.	23	176,620.
	24	Unsecured notes and loans payable		24	
	25	Other liabilities Complete Part X of Schedule D	1,092,674.	25	982,915.
	26	**Total liabilities.** Add lines 17 through 25	4,740,632.	26	4,884,415.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	17,622,315.	27	20,969,118.
	28	Temporarily restricted net assets	639,632.	28	680,251.
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	18,261,947.	33	21,649,369.
	34	Total liabilities and net assets/fund balances	23,002,579.	34	26,533,784.

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to lines 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?	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits?	3b		

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

▶ To be completed by organizations described below.
▶ Attach to Form 990 or Form 990-EZ.

OMB No 1545-0047

2008

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, 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," to 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," to Form 990, Part IV, line 5 (Proxy Tax), then

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

Name of organization	Employer identification number
OHIO STATE BAR ASSOCIATION	31-4271520

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.

See the instructions for Schedule C for details

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $

3 Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3).

See the instructions for Schedule C for details

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 To be completed by all organizations exempt under section 501(c), except section 501(c)(3).

See the instructions for Schedule C for details.

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 of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

Part II-A **To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** See the instructions for Schedule C for details

A Check ▶ ☐ if the filing organization belongs to an affiliated group.

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)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		

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.

	(a) Filing organization's totals	(b) Affiliated group totals
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. Enter -0- if line g is more than line a		
i Subtract line 1f from line 1c. Enter -0- if line f is more than line c		

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? ☐ Yes ☐ 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 instructions for lines 2a through 2f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
i	Other activities? If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). See the instructions for Schedule C for details

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		X
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		X
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		X

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." See Schedule C instructions for details.

1	Dues, assessments and similar amounts from members	1	5,293,108.
2	Section 162(e) non-deductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	295,005.
b	Carryover from last year	2b	
c	Total	2c	295,005.
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	317,586.
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5	<22,581.>

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Schedule D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate 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? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

Part II **Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of certified historic structure
☐ Preservation of open space

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, 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" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

(ii) Assets included in Form 990, Part X ▶ $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

b Assets included in Form 990, Part X ▶ $ ______

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

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other ________

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table·

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	639,632.				
b Contributions	152,802.				
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	112,183.				
f Administrative expenses					
g End of year balance	680,251.				

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ .00 %

b Permanent endowment ▶ .00 %

c Term endowment ▶ 100.00 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		X
(ii) related organizations	3a(ii)		X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		729,511.		729,511.
b Buildings		4,540,894.	1,985,048.	2,555,846.
c Leasehold improvements				
d Equipment		3,364,659.	2,499,760.	864,899.
e Other		195,147.	145,690.	49,457.
Total. Add lines 1a-1e. *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				4,199,713.

Part VII Investments - Other Securities. 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
Financial derivatives and other financial products		
Closely-held equity interests ...		
Other		
INVESTMENT IN SUBSIDIARIES		
(EQUITY METHOD)	7,452,785.	END-OF-YEAR MARKET VALUE
INVESTMENT HELD FOR DEFERRED		
COMPENSATION AGREEMENTS	412,211.	COST
Total. (Col (b) should equal Form 990, Part X, col (B) line 12.) ▶	7,864,996.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total (Col (b) should equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15

(a) Description	(b) Book value
INTEREST RECEIVABLE	67,087.
WEB SITE DEVELOPMENT	757,165.
CURRENT PORTION DUE FROM AFFILIATED ORGANIZATIONS	1,000,000.
RECEIVABLES FROM AFFILIATED ORGANIZATIONS	1,341,577.
Total. (Column (b) should equal Form 990, Part X, col (B) line 15.) ▶	3,165,829.

Part X Other Liabilities. See Form 990, Part X, line 25

(a) Description of liability	(b) Amount
Federal income taxes	
OBLIGATIONS-DEFERRED COMP	412,211.
OTHER CURRENT LIABILITIES	431,018.
DUE TO OHIO LAWPAC	36,538.
ACCRUED REAL ESTATE & SALES TAXES	103,148.
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.) ▶	982,915.

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI | Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	12,244,192.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	11,958,772.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	285,420.
4	Net unrealized gains (losses) on investments	4	<524,024.>
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	3,626,026.
9	Total adjustments (net). Add lines 4-8	9	3,102,002.
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	3,387,422.

Part XII | Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	15,366,987.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	<524,024.>		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	3,646,819.		
e	Add lines 2a through 2d			2e	3,122,795.
3	Subtract line 2e from line 1			3	12,244,192.
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 XIV)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)			5	12,244,192.

Part XIII | Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	11,979,565.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d	20,793.		
e	Add lines 2a through 2d			2e	20,793.
3	Subtract line 2e from line 1			3	11,958,772.
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 XIV)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)			5	11,958,772.

Part XIV | Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b

PART V, LINE 4: CERTAIN NET ASSETS ARE RESTRICTED FOR SECTION

ACTIVITIES.

DURING 2007, THE ASSOCIATION CHANGED THE METHOD OF REPORTING THE INVESTMENT IN UNCONSOLIDATED SUBSIDIARIES. AS A RESULT, THE 2007 FINANCIAL STATEMENTS HAVE BEEN RESTATED. THIS ADJUSTMENT INCREASED NET ASSETS AS OF THE BEGINNING OF 2008 IN THE AMOUNT OF $6,362,781. THIS INCLUDES AN ADJUSTMENT FOR YEARS PRIOR TO 2007 OF $5,200,584 PLUS THE

Part XIV Supplemental Information *(continued)*

EFFECT ON THE 2007 FINANCIAL STATEMENTS OF $1,162,197. THEREFORE, THE TOTAL INCREASE IN NET ASSETS FROM THE PRIOR YEAR FORM 990 INCLUDES THE CURRENT YEAR CHANGE IN NET ASSETS OF $3,387,422 PLUS THE ADJUSTMENT FOR PRIOR YEARS OF $6,362,781. THE TOTAL INCREASE IN NET ASSETS WAS $9,750,203 FROM THE PRIOR YEAR FORM 990.

THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) HAS ISSUED FSP NO. 48-3, EFFECTIVE DATE OF FASB INTERPRETATION NO. 48 FOR CERTAIN NONPUBLIC ENTERPRISES. THIS FSP DEFERS THE EFFECTIVE DATE OF FIN NO. 48, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, FOR CERTAIN NONPUBLIC ENTERPRISES UNTIL ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEARS BEGINNING AFTER DECEMBER 15, 2008. THE DEFERRED EFFECTIVE DATE IS INTENDED TO GIVE THE FASB ADDITIONAL TIME TO AMEND THE DISCLOSURE REQUIREMENTS OF FIN NO. 48 FOR NONPUBLIC ENTERPRISES AND TO DEVELOP GUIDANCE ON THE APPLICATION OF FIN NO. 48.

THE ASSOCIATION HAS ELECTED TO DEFER ADOPTION OF FIN 48 UNTIL JANUARY 1, 2009. MANAGEMENT IS CURRENTLY ASSESSING THE IMPACT OF FIN 48 ADOPTION USING THE FOLLOWING ACCOUNTING POLICIES.

THE ASSOCIATION TREATS TAX POSITIONS TAKEN USING THE MORE-LIKELY-THAN-NOT RECONITION THRESHOLD. TAX POSITIONS ARE MEASURED IN THE YEAR THAT THE ASSOCIATION BELIEVES THAT THE POSITION IS MORE-LIKELY-THAN-NOT TO BE SUSTAINED. ANY POSITIONS THAT ARE NOT EXPECTED TO BE SUSTAINED WILL BE RECORDED AS A LIABILITY. THE ASSOCIATION BELIEVES THAT NONE OF THE TAX POSITIONS TAKEN WOULD BE MATERIAL TO THE FINANCIAL STATEMENTS.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the U.S.

▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

OMB No 1545-0047
2008
Open to Public Inspection

Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

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? [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II **Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000 Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ▶ [ ]

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CAPITOL SQUARE FOUNDATION 17 S. HIGH STREET COLUMBUS, OH 43215	31-1222851	501(C)(3)	10,000.	0.			FUNDING FOR THE OHIO STATEHOUSE RENOVATION
OHIO LAWYERS ASSISTANCE PROGRAM 1650 LAKE SHORE DRIVE, STE 375 COLUMBUS, OH 43204	34-1675796	501(C)(3)	25,000.	0.			SUPPORT OSBA'S MISSION
OHIO STATE LEGAL SERVICES ASSOCIATION - 555 BUTTLES AVE - COLUMBUS, OH 43215	31-0718185	501(C)(3)	5,000.	0.			SUPPORT OSBA'S MISSION
OHIO CENTER FOR LAW RELATED EDUCATION - 1700 LAKE SHORE DRIVE - COLUMBUS, OH 43204	31-1124428	501(C)(3)	40,000.	0.			SUPPORT OSBA'S MISSION

2 Enter total number of section 501(c)(3) and government organizations ▶ 4.

3 Enter total number of other organizations ▶ 4.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule I (Form 990) 2008**

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information

SCHEDULE I, PART I, LINE 2: OSBA PROVIDES UNRESTRICTED GRANTS TO
PRE-SELECTED ORGANIZATIONS WHOSE MISSION IS CONSISTENT WITH OSBA'S MISSION.
AS SUCH, IT DOES NOT MONITOR THE USE OF GRANT FUNDS.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
OHIO STATE BAR ASSOCIATION	31-4271520

Part I | Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☒ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☒ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is 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	1b	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	X	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply ☐ Compensation committee ☐ Written employment contract ☒ Independent compensation consultant ☒ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a			
a	Receive a severance payment or change of control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X	
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	4c		X
	Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	5a		
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	5b		
6	For persons listed in 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?	6a		
b	Any related organization? If "Yes" to line 6a or 6b, describe in Part III	6b		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is needed

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
DENNY L. RAMEY	(i)	285,000.	15,000.	167,863.	23,000.	10,714.	501,577.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
WILLIAM K. WEISENBERG	(i)	211,190.	0.	0.	20,803.	18,462.	250,455.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
RICHARD C. BANNISTER	(i)	150,639.	0.	0.	15,090.	20,795.	186,524.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

PART I, LINE 1A: TRAVEL FOR COMPANIONS: ALL MEMBERS OF THE BOARD OF GOVERNORS ARE PERMITTED TO BRING THEIR SPOUSE WITH THEM TO THE REQUIRED BOARD MEETINGS AND CONFERENCES. THE ORGANIZATION REIMBURSES BOARD MEMBERS FOR TRAVEL FOR COMPANIONS AND REPORTS THESE AMOUNTS ON FORM 1099.

HEALTH OR SOCIAL CLUB DUES OR INITIATION FEES: THE OHIO STATE BAR ASSOCIATION PAYS HEALTH OR SOCIAL CLUB DUES FOR MESSRS. RAMEY, BANNISTER, WEISENBERG AND STOVER IN CONNECTION WITH THEIR DUTIES FOR THE OHIO STATE BAR ASSOCIATION. THE DUES WERE PAID UNDER AN ACCOUNTABLE PLAN ARRANGEMENT. AS SUCH, NO AMOUNT WAS INCLUDED AS COMPENSATION.

PART I, LINE 4B: DENNY RAMEY

EXECUTIVE DIRECTOR DENNY RAMEY ALSO HAD A 457(F) PENSION PLAN IN HIS NAME. DURING 2008, THE BOARD OF GOVERNORS AUTHORIZED A $12,500 CONTRIBUTION TO THE PLAN. THE FAIR MARKET VALUE OF THE PLAN DECREASED BY ($23,985) AND THE NET DECREASE IN VALUE OF THE 457(F) PENSION PLAN DURING THE YEAR WAS ($11,485) IN 2008.

SCHEDULE J-2 (Form 990)

Department of the Treasury Internal Revenue Service

Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

OMB No 1545-0047

2008 Open to Public Inspection

Name of the Organization: OHIO STATE BAR ASSOCIATION

Employer Identification number: 31-4271520

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
LEE E. BELARDO FORMER GOVERNOR	1.00	X						671.	0.	0.
IAN ROBINSON FORMER GOVERNOR	1.00	X						964.	0.	0.
DENNY L. RAMEY EXECUTIVE DIRECTOR	37.50			X				467,863.	0.	33,714.
WILLIAM K. WEISENBERG ASSISTANT E.D. FOR PUBLI	40.00				X			211,190.	0.	39,265.
RICHARD C. BANNISTER ASSISTANT E.D. OF ADMINI	40.00				X			150,639.	0.	35,885.
FREDERICK W. ENGEL DIRECTOR OF TECHNOLOGY	40.00					X		112,135.	0.	35,253.
KENNETH A. BROWN DIRECTOR OF PUBLIC RELAT	40.00					X		111,508.	0.	31,189.
STEVE STOVER LEGISLATIVE COUNSEL	40.00					X		110,257.	0.	11,687.
ERIC L. WELLS DIRECTOR OF BUSINESS AFF	40.00					X		101,524.	0.	34,038.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, lines 38a or 40b.

OMB No 1545-0047
2008
Open To Public Inspection

Name of the organization: OHIO STATE BAR ASSOCIATION
Employer identification number: 31-4271520

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ $

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	No	(f) Approved by board or committee? Yes	No	(g) Written agreement? Yes	No
Total			▶ $							

Part III Grants or Assistance Benefiting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
OSBA.COM	DENNY RAMEY, AN OFF	388,663.	LICENSE TO		X
OSBA.COM	DENNY RAMEY, AN OFF	91,674.	CONSULTING		X

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule L (Form 990 or 990-EZ) 2008

SEE SCHEDULE O FOR SCHEDULE L CONTINUATIONS

832131 12-17-08

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
OHIO STATE BAR ASSOCIATION	31-4271520

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE LAW, OUR LEGAL SYSTEM AND THE ADMINISTRATION OF JUSTICE; TO UPHOLD AND TO EMPHASIZE WITHIN THE LEGAL PROFESSION THE IMPORTANCE OF INTEGRITY, HONOR, RESPECT AND CIVILITY TOWARDS THE COURTS, FELLOW ATTORNEYS, AND ALL WHO ARE TOUCHED BY THE LEGAL PROCESS AND TO ENCOURAGE AND ENFORCE AMONG ATTORNEYS AND JUDICIAL OFFICERS ADHERENCE TO THE HIGHEST STANDARDS OF PROFESSIONAL CONDUCT; TO TAKE POSITIONS ON MATTERS OF PUBLIC INTEREST AS DEEMED ADVISABLE; TO ENCOURAGE AND SUPPORT ALL FORMS OF EDUCATION RELATED TO THE LAW; TO CULTIVATE POSITIVE, COURTEOUS AND CORDIAL RELATIONS AMONG MEMBERS OF THE BAR; AND TO PERPETUATE THE HISTORY OF THE PROFESSION IN OHIO AND OF THE ASSOCIATION.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND TO EMPHASIZE WITHIN THE LEGAL PROFESSION THE IMPORTANCE OF INTEGRITY, HONOR, RESPECT AND CIVILITY TOWARD THE COURTS, FELLOW ATTORNEYS, AND ALL WHO ARE TOUCHED BY THE LEGAL PROCESS AND TO ENCOURAGE AND ENFORCE AMONG ATTORNEYS AND JUDICIAL OFFICERS ADHERENCE TO THE HIGHEST STANDARDS OF PROFESSIONAL CONDUCT; TO TAKE POSITIONS ON MATTERS OF PUBLIC INTEREST AS DEEMED ADVISABLE; TO ENCOURAGE AND SUPPORT ALL FORMS OF EDUCATION RELATED TO THE LAW; CULTIVATE POSITIVE, COURTEOUS AND CORDIAL RELATIONS AMONG MEMBERS OF THE BAR; AND TO PERPETUATE THE HISTORY OF THE PROFESSION IN OHIO AND OF THE ASSOCIATION.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
OHIO STATE BAR ASSOCIATION	31-4271520

CONFERENCE, THE ADVANCE PROBATE LAW SEMINAR, THE CORPORATE COUNSEL INSTITUTE, AND THE ANTITRUST LAW INSTITUTE.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS: SOME OF THE NEWSLETTERS PUBLISHED BY THE OSBA INCLUDE THE PARALEGAL/LEGAL ASSISTANT NEWS, SECTION NEWSLETTERS, LAW STUDENT NEWS, CYBAR EXPRESS, AND SPECIAL PUBLICATIONS.

FORM 990, PART VI, SECTION A, LINE 4: THE OHIO STATE BAR ASSOCIATION AMENDED THE OSBA CONSTITUTION IN MAY OF 2008. THE FOLLOWING MAJOR CHANGES WERE MADE TO THE CONSTITUTION:

-REVISION OF PURPOSE CLAUSE AND RELATED MATTERS;

-CLARIFICATION OF ROLE AND COMPENSATION OF NON-VOLUNTEER LEADERSHIP;

-CORRECTION OF LANGUAGE INCONSISTENCY REGARDING LEADERSHIP VACANCIES;

-CHANGE IN PROCEDURE FOR AMENDING CONSTITUTION;

-CHANGE IN VOTING FOR PRESIDENT-ELECT AND ABOLITION OF PARTICIPATION FEE TO VOTE; AND,

-ADDITION OF THREE AT-LARGE MEMBERS TO THE BOARD OF GOVERNORS.

FORM 990, PART VI, SECTION A, LINE 6: ANY PERSON DULY ADMITTED TO THE PRACTICE OF LAW, AND NOT PROHIBITED FROM BEING ADMITTED TO THE PRACTICE OF LAW IN OHIO, MAY BECOME A REGULAR MEMBER OF THE ASSOCIATION. MEMBERS MUST FIRST APPLY FOR MEMBERSHIP TO THE ASSOCIATION THROUGH A WRITTEN APPLICATION PROCESS. REGULAR MEMBERS HAVE LIMITED RIGHTS TO VOTE ON CERTAIN ISSUES REGARDING THE GOVERNANCE OF THE ORGANIZATION.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

FORM 990, PART VI, SECTION A, LINE 7A: THE PRESIDENT-ELECT IS ELECTED BY THE REGULAR MEMBERS OF THE ASSOCIATION IN ATTENDANCE AT THE REGULAR MEETING OF THE ASSOCIATION NEXT PRECEDING THE COMMENCEMENT OF THE TERM OF OFFICE.

FORM 990, PART VI, SECTION A, LINE 7B: THE COUNCIL OF DELEGATES CONSIDERS AND ACTS UPON ALL RESOLUTIONS BEFORE IT RELATIVE TO THE PROMOTION OF THE PURPOSES OF THE ASSOCIATION SUBMITTED TO THE COUNCIL BY ANY OF ITS MEMBERS, BY AN ASSOCIATION MEMBER, OR BY ANY LOCAL BAR ASSOCIATION OF THE STATE.

FORM 990, PART VI, SECTION A, LINE 8B: NO COMMITTEE HAS THE AUTHORITY OR POWER TO ACT ON BEHALF OF THE BOARD OF GOVERNORS.

FORM 990, PART VI, SECTION A, LINE 10: THE FORM 990 IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM. OSBA GENERAL COUNSEL, DIRECTOR OF BUSINESS AFFAIRS, EXECUTIVE DIRECTOR, AND OUTSIDE COUNSEL REVIEW THE FORM 990 AND SUBMIT IT TO THE BUDGET AND HEADQUARTERS COMMITTEE FOR CONSIDERATION. THE FORM 990 IS THEN SUBMITTED TO THE FULL BOARD OF GOVERNORS PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C: THE OHIO STATE BAR ASSOCIATION HAS A CONFLICT OF INTEREST POLICY FOR THE BOARD OF GOVERNORS FOR 2008. THE OHIO STATE BAR ASSOCIATION ADOPTED A SECOND CONFLICT OF INTEREST POLICY IN MARCH OF 2009 THAT APPLIED TO ALL EMPLOYEES. UNDER THE BOARD OF GOVERNORS CONFLICT OF INTEREST POLICY, BOARD MEMBERS ARE REQUIRED TO SUBMIT CONFLICT OF INTEREST DISCLOSURES ANNUALLY. THE DISCLOSURES ARE THEN REVIEWED BY THE ENTIRE BOARD OF GOVERNORS.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047
2008
Open to Public Inspection

Name of the organization	Employer identification number
OHIO STATE BAR ASSOCIATION	31-4271520

FORM 990, PART VI, SECTION B, LINE 15: THE OSBA CONTRACTED WITH AN INDEPENDENT CONSULTANT TO COMPLETE A COMPENSATION STUDY FOR THE OSBA'S EXECUTIVE DIRECTOR POSITION. OSBA STAFF ALSO COMPILED INDEPENDENT SURVEY DATA FOR THE SALARIES OF EXECUTIVE DIRECTORS AND ASSISTANT EXECUTIVE DIRECTORS OF SIMILAR ORGANIZATIONS. IN ADDITION, BOARD MEMBERS OF OSBA COMPLETE EVALUATIONS OF THE EXECUTIVE DIRECTOR, AND EACH OSBA KEY EMPLOYEE RECEIVES AN ANNUAL PERFORMANCE REVIEW. THE EXECUTIVE DIRECTOR'S COMPENSATION IS SET BY AN INDEPENDENT BODY COMPRISED OF INDEPENDENT MEMBERS OF THE BOARD OF GOVERNORS, TAKING INTO ACCOUNT THE RESULTS OF THE INDEPENDENT STUDY PREPARED FOR THE OSBA, THE SALARY SURVEYS, AND THE PERFORMANCE REVIEWS. THE SALARIES OF ASSISTANT EXECUTIVE DIRECTORS ARE SET BY THE EXECUTIVE DIRECTOR, TAKING INTO ACCOUNT INDEPENDENT SURVEY DATA AND THE PERFORMANCE EVALUATIONS. THE EXECUTIVE DIRECTOR'S COMPENSATION WAS LAST SET PURSUANT TO THIS PROCESS IN 2008. THE COMPENSATION FOR THE ASSISTANT EXECUTIVE DIRECTORS WAS ALSO LAST SET ACCORDING TO THIS PROCESS IN 2008.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

FORM 990, PART XI, LINE 2C

AUDIT COMMITTEE

THE OHIO STATE BAR ASSOCIATION HAS A BUDGET AND HEADQUARTERS COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT AND SELECTION OF

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service

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2008

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Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

THE INDEPENDENT AUDITOR. BEGINNING IN 2009, THE AUDIT COMMITTEE IS NOW RESPONSIBLE FOR OVERSEEING THE AUDIT AND SELECTION OF THE INDEPENDENT AUDITOR.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: OSBA.COM

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

DENNY RAMEY, AN OFFICER OF OSBA, IS A MANAGER OF AN LLC, OSBA.COM.

(C) AMOUNT OF TRANSACTION $ 388663.

(D) DESCRIPTION OF TRANSACTION: LICENSE TO PROVIDE ON-LINE LEGAL RESEARCH TO OSBA, WHICH OSBA, IN TURN, MAKES AVAILABLE TO ITS MEMBERS TO ASSIST THEM IN THEIR DELIVERY OF LEGAL SERVICES. THE TRANSACTION INVOLVED $388,663 PAID BY OSBA TO OSBA.COM.

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: OSBA.COM

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

DENNY RAMEY, AN OFFICER OF OSBA, IS A MANAGER OF AN LLC, OSBA.COM.

(C) AMOUNT OF TRANSACTION $ 91674.

(D) DESCRIPTION OF TRANSACTION: CONSULTING SERVICES ARRANGEMENT UNDER WHICH OSBA PROVIDED CONSULTING SERVICES TO OSBA.COM. THE TRANSACTION INVOLVED $91,674 PAID BY OSBA.COM TO OSBA.

(E) SHARING OF ORGANIZATION REVENUES? = NO

FORM 990, PART VI, SECTION B

SCHEDULE O (Form 990) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 ▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.	OMB No 1545-0047 2008 Open to Public Inspection

Name of the organization	Employer identification number
OHIO STATE BAR ASSOCIATION	31-4271520

POLICIES

THE OHIO STATE BAR ASSOCIATION HAD A CONFLICT OF INTEREST POLICY FOR THE BOARD OF GOVERNORS FOR 2008. THE OHIO STATE BAR ASSOCIATION THEN ADOPTED A SECOND CONFLICT OF INTEREST POLICY IN MARCH OF 2009 THAT APPLIED TO ALL EMPLOYEES. THE OHIO STATE BAR ASSOCIATION ALSO HAS ADOPTED A WHISTLEBLOWER POLICY, POLICY ON DETERMINING COMPENSATION OF THE EXECUTIVE DIRECTOR, POLICY ON DETERMINING COMPENSATION OF EMPLOYEES, AND JOINT VENTURE POLICY AS OF MARCH 27, 2009.

FORM 990 AND SCHEDULES (AMENDED)

AN AMENDED FORM 990 IS BEING FILED FOR THE FOLLOWING REASONS:

DURING PREPARATION OF THE 2009 RETURN, IT CAME TO THE ATTENTION OF THE ORGANIZATION THAT CERTAIN ITEMS MAY HAVE INADVERTENTLY BEEN REPORTED INCORRECTLY ON THE ORIGINALLY FILED RETURN. DETAILED BELOW ARE THE CHANGES THAT HAVE BEEN INCORPORATED IN THIS AMENDED RETURN:

-SCHEDULE C, PART III-B, LINE 3-THE ORGANIZATION ORIGINALLY REPORTED AN ESTIMATED AMOUNT RATHER THAN THE ACTUAL AGGREGATE AMOUNT REPORTED IN SECTION 6033(E)(1)(A) NOTICES OF NONDEDUCTIBLE SECTION 162(E) DUES. THIS HAS BEEN CORRECTED TO $317,580.

-SCHEDULE D, PART V-THE ORGANIZATION INADVERTENTLY FAILED TO COMPLETE THIS SECTION ON THE 2008 RETURN. THE AMENDED RETURN INCLUDES THE DETAIL FOR ENDOWMENT FUNDS.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

-FORM 990, PART VII, COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES, HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS (SEE CONTINUATION PAGE ON SCHEDULE J-2) AND SCHEDULE J PART II-THE ORGANIZATION INADVERTENTLY REPORTED COMPENSATION FROM RELATED ORGANIZATIONS WHEN THE AMOUNT WAS ACTUALLY PAID DIRECTLY BY THE ORGANIZATION AND WAS ALREADY INCLUDED IN COMPENSATION FOR ITS EXECUTIVE DIRECTOR. AS SUCH, THE $83,340 REPORTED AS COMPENSATION WAS INADVERTENTLY REPORTED TWICE ON THE ORIGINALLY FILED RETURN. THE DOUBLE REPORTING OF THIS INCOME HAS BEEN ELIMINATED ON THE AMENDED RETURN. THE ORGANIZATION ALSO PROVIDED ADDITIONAL DETAIL FOR DEFERRED COMPENSATION AND NONTAXABLE BENEFITS ON SCHEDULE J.

-FORM 990, PART IX-ADJUSTED SALARY ALLOCATION BETWEEN LINES 5, 7 AND 9 IN CONNECTION WITH THE ADJUSTMENTS TO COMPENSATION REPORTING ON THE AMENDED RETURN THAT WERE DETAILED PREVIOUSLY ON SCHEDULE O.

SCHEDULE R
(Form 990)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ See separate instructions.

OMB No 1545-0047
2008
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Name of the organization: OHIO STATE BAR ASSOCIATION

Employer identification number: 31-4271520

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
OHIO STATE BAR FOUNDATION - 31-6054093 1700 LAKE SHORE DRIVE COLUMBUS, OH 43204	PROMOTING PUBLIC UNDERSTANDING OF LAW	OHIO	501(C)(3)	LINE 11, TYPE 1	N/A
OHIO LAWYERS ASSISTANCE PROGRAM, INC. - 34-1675796, 1650 LAKE SHORE DRIVE, COLUMBUS, OH 43204	INFORM AND PROVIDE SERVICES TO BAR MEMBERS CONCERNING CHEMICAL DEPENDENCY	OHIO	501(C)(3)	LINE 7	N/A
OHIO STATE LEGAL SERVICES ASSOCIATION - 31-0718185, 555 BUTTLES AVENUE, COLUMBUS, OH 43215	PROVIDE NON-CRIMINAL LEGAL ASSISTANCE TO POOR INDIVIDUALS IN OHIO	OHIO	501(C)(3)	LINE 7	N/A

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

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Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate allocations? Yes	(H) No	(I) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner? Yes	(J) No
OSBA.COM LLC - 31-1751030 1700 LAKESHORE DRIVE COLUMBUS, OH 43204	HOLDING COMPANY	OH	N/A	INVESTMENT	3,625,997.	2,352,074.		X	N/A	X	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership
OSBA.NET - 31-1371453 1700 LAKESHORE DRIVE COLUMBUS, OH 43204	HOLDING COMPANY	OH	N/A	C CORP	<195323.>	2,706,730.	100.00%
OHIO BAR LIABILTY INSURANCE COMPANY - 31-0947214 1650 LAKESHORE DRIVE COLUMBUS, OH 43204	INSURANCE	OH	N/A	C CORP	884,761.	35,885,143.	100.00%
OSBA INSURANCE AGENCY - 31-1382704 1700 LAKESHORE DRIVE COLUMBUS, OH 43204	INSURANCE	OH	OSBA.NET	C CORP	84,878.	339,079.	99.00%
LAW ABSTRACT PUBLISHING COMPANY DBA OHIO PRINTING - 34-0895283, 1700 LAKE SHORE DRIVE, COLUMBUS, OH 43204	PRINTING/PUBLISHING	OH	OSBA.NET	C CORP	<244496.>	495,020.	100.00%

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	1a	X	
b Gift, grant, or capital contribution to other organization(s)	1b	X	
c Gift, grant, or capital contribution from other organization(s)	1c		X
d Loans or loan guarantees to or for other organization(s)	1d	X	
e Loans or loan guarantees by other organization(s)	1e		X
f Sale of assets to other organization(s)	1f		X
g Purchase of assets from other organization(s)	1g		X
h Exchange of assets	1h		X
i Lease of facilities, equipment, or other assets to other organization(s)	1i		X
j Lease of facilities, equipment, or other assets from other organization(s)	1j		X
k Performance of services or membership or fundraising solicitations for other organization(s)	1k	X	
l Performance of services or membership or fundraising solicitations by other organization(s)	1l	X	
m Sharing of facilities, equipment, mailing lists, or other assets	1m		X
n Sharing of paid employees	1n	X	
o Reimbursement paid to other organization for expenses	1o		X
p Reimbursement paid by other organization for expenses	1p		X
q Other transfer of cash or property to other organization(s)	1q		X
r Other transfer of cash or property from other organization(s)	1r	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1) OSBA INSURANCE AGENCY-RENT	A	10,000.
(2) OHIO STATE BAR FOUNDATION-RENT	A	6,855.
(3) OHIO BAR LIABILITY INSURANCE COMPANY-DIVIDEND	R	1,000,000.
(4) OSBA.NET-DIVIDEND	R	50,000.
(5) OHIO LAWYERS ASSISTANCE PROGRAM-GRANT	B	25,000.
(6) OHIO STATE LEGAL SERVICES-GRANT	B	5,000.

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproportionate allocations?		(G) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Part V **Continuation of Transactions With Related Organizations** (Schedule R (Form 990), Part V, line 2)

(A) Name of other organization	(B) Transaction type (a-r)	(C) Amount involved
(7) OSBA.COM LLC-LICENSE FEE	L	388,663.
(8) OSBA.COM LLC-CONSULTING SERVICES	K	91,674.
(9) LAW ABSTRACT PUBLISHING COMPANY DBA OHIO PRINTING-LOAN	D	942,168.
(10) OSBA INSURANCE AGENCY-LOAN	D	119,109.
(11) OSBA.NET-LOAN	D	26,692.
(12) OSBA.COM LLC-LOAN	D	1,216.
(13) OSBA INSURANCE AGENCY-EMPLOYEE SHARING	N	25,090.
(14)		
(15)		
(16)		
(17)		
(18)		
(19)		
(20)		
(21)		
(22)		
(23)		
(24)		