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 JUL 1, 2008 and ending JUN 30, 2009

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 35 EAST WACKER DRIVE — Room/suite: 1300

City or town, state or country, and ZIP + 4: CHICAGO, IL 60601-2208

D Employer identification number: 36-3866530

E Telephone number: (312)673-6500

G Gross receipts $ 6,881,191.

F Name and address of principal officer: HOWARD A. LEARNER SAME AS C ABOVE

H(a) Is this a group return for affiliates? ☐ Yes ☒ 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: ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.ELPC.ORG

K Type of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1992 **M** State of legal domicile: IL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PUBLIC INTEREST ENVIRONMENTAL LEGAL ADVOCACY AND ECO-BUSINESS INNOVATION.

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	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of employees (Part V, line 2a)	5	31
6	Total number of volunteers (estimate if necessary)	6	10
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
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)	5,233,269.	6,273,055.
	9	Program service revenue (Part VIII, line 2g)		225,470.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	261,803.	260,284.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	537,976.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,033,048.	6,758,809.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		148,175.
	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)	2,556,270.	3,095,565.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 423,160.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,664,805.	1,602,020.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,221,075.	4,845,760.
	19	Revenue less expenses. Subtract line 18 from line 12	1,811,973.	1,913,049.
			Beginning of Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	9,445,542.	11,059,261.
	21	Total liabilities (Part X, line 26)	134,352.	164,245.
	22	Net assets or fund balances. Subtract line 21 from line 20	9,311,190.	10,895,016.

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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

▶ Howard Learner — Signature of officer — Date 5/17/2010

▶ HOWARD A. LEARNER, PRESIDENT/EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ David Faig — Date 5-17-10 — Check if self-employed ▶ ☐ — Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ RSM MCGLADREY INC ONE SOUTH WACKER DRIVE, SUITE 800 CHICAGO, IL 60606-3392

EIN ▶

Phone no. ▶ 312-634-3400

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

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

1 Briefly describe the organization's mission:
PUBLIC INTEREST ENVIRONMENTAL LEGAL AND POLICY ADVOCACY AND ECO-BUSINESS INNOVATION ORGANIZATION WORKING TO PROTECT NATURAL RESOURCES AND IMPROVE ENVIRONMENTAL QUALITY.

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.

4a (Code:) (Expenses $ 1,540,773. including grants of $ 85,675.) (Revenue $ 115,725.)
ENERGY PROJECT - PROMOTING CLEAN ENERGY DEVELOPMENT STRATEGIES THAT SOLVE GLOBAL WARMING PROBLEMS AND REDUCE ENVIRONMENTAL DEGRADATION BY ENCOURAGING RENEWABLE ENERGY DEVELOPMENT AND ENERGY EFFICIENCY ALTERNATIVES TO CONVENTIONAL POWER PLANTS.

4b (Code:) (Expenses $ 782,988. including grants of $) (Revenue $ 34,749.)
WILD AND NATURAL PLACES PRESERVATION - PROTECTING AND PRESERVING VITAL NATURAL RESOURCES AND IMPROVING THE QUALITY OF LIFE IN OUR COMMUNITIES.

4c (Code:) (Expenses $ 481,545. including grants of $) (Revenue $ 35,004.)
TRANSPORTATION, AIR QUALITY AND LAND USE REFORM - PROMOTING INNOVATIVE TRANSPORTATION APPROACHES, SUCH AS THE DEVELOPMENT OF A MIDWEST HIGH-SPEED RAIL NETWORK, THAT WILL LEAD TO CLEANER AIR AND MORE JOBS.

4d Other program services. (Describe in Schedule O.)
(Expenses $ 1,147,281. including grants of $ 62,500.) (Revenue $ 39,992.)

4e **Total program service expenses** ▶ $ 3,952,587. *(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	X	
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		
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		X
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		X
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

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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		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X

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	41			
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	31			
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		
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	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	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				

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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.

		Line	Yes	No
1a	Enter the number of voting members of the governing body — 1a: 14			
b	Enter the number of voting members that are independent — 1b: 13			
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

		Line	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		
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		
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		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ IL

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: ▶

KEVIN BRUBAKER - (312) 673-6500

35 EAST WACKER DRIVE, STE 1300, CHICAGO, IL 60601-2208

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
HOWARD A. LEARNER PRESIDENT & EXECUTIVE DI	60.00	X		X				259,475.	0.	33,296.
HARRY W. DRUCKER CHAIR	0.30	X		X				0.	0.	0.
DANIEL LEVIN VICE-CHAIR	0.30	X		X				0.	0.	0.
NANCY LOEB TREASURER	0.30	X		X				0.	0.	0.
RICHARD DAY DIRECTOR	0.30	X						0.	0.	0.
ELLEN C. CRAIG DIRECTOR	0.30	X						0.	0.	0.
ROBERT L. GRAHAM DIRECTOR	0.30	X						0.	0.	0.
LOIS LIPTON DIRECTOR	0.30	X						0.	0.	0.
BOB J. NASH DIRECTOR	0.30	X						0.	0.	0.
RIP RAPSON DIRECTOR	0.30	X						0.	0.	0.
SMITA SHAH DIRECTOR	0.30	X						0.	0.	0.
DAVID WILHELM DIRECTOR	0.30	X						0.	0.	0.
BRADY C. WILLIAMSON DIRECTOR	0.30	X						0.	0.	0.
WILLIAM F. MCCALPIN DIRECTOR	0.30	X						0.	0.	0.
KEVIN BRUBAKER DEPUTY DIRECTOR	50.00					X		132,805.	0.	32,126.
ALBERT ETTINGER SENIOR ATTORNEY	50.00					X		144,690.	0.	31,898.
JOHN MOORE SENIOR ATTORNEY	50.00					X		122,490.	0.	21,608.

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
JOSEPH SHACTER SR. POLICY ADVOCATE	50.00					X		101,877.	0.	23,081.
ALLEN GROSBOLL CO-LEGISLATIVE DIRECTOR	50.00					X		107,465.	0.	20,064.
1b Total ▶								868,802.	0.	162,073.

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 6

		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

Part VIII Statement of Revenue

			(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 298,440.				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 5,974,615.				
	g Noncash contributions included in lines 1a-1f: $ 36,036.					
	h **Total.** Add lines 1a-1f ▶		6273055.			
Program Service Revenue		Business Code				
	2 a FEE AWARDS	900099	126,422.	126,422.		
	b CONTRACT INCOME	900099	61,069.	61,069.		
	c OTHER INCOME	900099	30,555.	30,555.		
	d CONFERENCE INCOME	900099	7,424.	7,424.		
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f ▶		225,470.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		260,284.			260,284.
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
		(i) Real / (ii) Personal				
	6 a Gross Rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ▶					
	7 a Gross amount from sales of assets other than inventory	(i) Securities / (ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss) ▶					
	8 a Gross income from fundraising events (not including $ 298,440. of contributions reported on line 1c). See Part IV, line 18	a 122382.				
	b Less: direct expenses	b 122382.				
	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					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d ▶					
	12 **Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶		6758809.	225,470.	0.	260,284.

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	148,175.	148,175.		
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	457,702.	374,878.	44,835.	37,989.
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	2,053,852.	1,682,197.	201,190.	170,465.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	131,083.	107,363.	12,840.	10,880.
9 Other employee benefits	278,047.	227,733.	27,237.	23,077.
10 Payroll taxes	174,881.	143,235.	17,131.	14,515.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	17,916.	14,673.	1,755.	1,488.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	677,973.	591,527.	51,543.	34,903.
12 Advertising and promotion				
13 Office expenses	217,751.	147,171.	38,370.	32,210.
14 Information technology	21,823.	18,554.	2,241.	1,028.
15 Royalties				
16 Occupancy	235,660.	197,896.	20,181.	17,583.
17 Travel	204,175.	183,357.	18,098.	2,720.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	133,501.	37,302.	24,871.	71,328.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	18,640.	15,431.	1,645.	1,564.
23 Insurance	26,460.	21,947.	2,314.	2,199.
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 PUBLIC AWARENESS	29,548.	27,236.	1,716.	596.
b MISCELLANEOUS	18,256.	13,844.	3,804.	608.
c TRAINING AND RECRUITMEN	317.	68.	242.	7.
d				
e				
f All other expenses				
25 **Total functional expenses.** Add lines 1 through 24f	4,845,760.	3,952,587.	470,013.	423,160.
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	832,269.	1	1,360,184.
	2	Savings and temporary cash investments	5,249,339.	2	6,853,005.
	3	Pledges and grants receivable, net	2,102,136.	3	1,805,922.
	4	Accounts receivable, net		4	
	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	20,783.	9	19,161.
	10a	Land, buildings, and equipment: cost basis 10a 125,989.			
	b	Less: accumulated depreciation. Complete Part VI of Schedule D 10b 63,044.	45,550.	10c	62,945.
	11	Investments - publicly traded securities	1,109,678.	11	958,044.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	85,787.	15	0.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	9,445,542.	16	11,059,261.
Liabilities	17	Accounts payable and accrued expenses	134,352.	17	164,245.
	18	Grants payable		18	
	19	Deferred revenue		19	
	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		23	
	24	Unsecured notes and loans payable		24	
	25	Other liabilities. Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	134,352.	26	164,245.
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	4,939,555.	27	6,719,159.
	28	Temporarily restricted net assets	4,371,635.	28	4,175,857.
	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	9,311,190.	33	10,895,016.
	34	Total liabilities and net assets/fund balances	9,445,542.	34	11,059,261.

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 A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2008
Open to Public Inspection

Name of the organization	Employer identification number
ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST	36-3866530

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: ______
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete the Part III.)
10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)
11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
a ☐ Type I   b ☐ Type II   c ☐ Type III - Functionally integrated   d ☐ Type III - Other
e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

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

832021 12-17-08

Schedule A (Form 990 or 990-EZ) 2008 ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST 36-3866530 Page 2

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,756,838.	3,843,626.	4,021,089.	5,233,269.	6,273,055.	22,127,877.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 - 3	2,756,838.	3,843,626.	4,021,089.	5,233,269.	6,273,055.	22,127,877.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						7,347,204.
6 **Public Support.** Subtract line 5 from line 4						14,780,673.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	2,756,838.	3,843,626.	4,021,089.	5,233,269.	6,273,055.	22,127,877.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	110,585.	163,522.	236,748.	261,803.	260,284.	1,032,942.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						23,160,819.

12 Gross receipts from related activities, etc. (see instructions)	12	1,028,204.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	63.82 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	51.17 %

16a **33 1/3% support test - 2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test - 2007.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2008.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support** (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) | 15 | %

16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g | 16 | %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f)) | 17 | %

18 Investment income percentage from **2007** Schedule A, Part IV-A, line 27h | 18 | %

19a **33 1/3% support tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

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
ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST	36-3866530

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)	60,836.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	168,900.	
c Total lobbying expenditures (add lines 1a and 1b)	229,736.	
d Other exempt purpose expenditures	4,616,024.	
e Total exempt purpose expenditures (add lines 1c and 1d)	4,845,760.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	392,288.	

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)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)	98,072.	
h Subtract line 1g from line 1a. Enter -0- if line g is more than line a	0.	
i Subtract line 1f from line 1c. Enter -0- if line f is more than line c	0.	

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ 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	305,789.	322,956.	361,054.	392,288.	1,382,087.
b Lobbying ceiling amount (150% of line 2a, column(e))					2,073,131.
c Total lobbying expenditures	21,958.	172,990.	263,676.	229,736.	688,360.
d Grassroots non-taxable amount	76,447.	80,739.	90,264.	98,072.	345,522.
e Grassroots ceiling amount (150% of line 2d, column (e))					518,283.
f Grassroots lobbying expenditures	1,603.	38,560.	80,862.	60,836.	181,861.

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		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

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	
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	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
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	

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 ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number 36-3866530

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	9,136.
d Additions during the year	1d	35,200.
e Distributions during the year	1e	40,077.
f Ending balance	1f	4,259.

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					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ▶ ______ %

b Permanent endowment ▶ ______ %

c Term endowment ▶ ______ %

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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		125,989.	63,044.	62,945.
Total. Add lines 1a-1e. *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				62,945.

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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		
Total. (Col (b) should equal Form 990, Part X, col (B) line 12.) ▶		

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
Total. *(Column (b) should equal Form 990, Part X, col (B) line 15.)* ▶	

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

(a) Description of liability	(b) Amount
Federal income taxes	
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25.)* ▶	

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	6,758,809.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	4,845,760.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	1,913,049.
4	Net unrealized gains (losses) on investments	4	-329,223.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	-329,223.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	1,583,826.

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	6,758,809.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	6,758,809.
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	6,758,809.

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

1	Total expenses and losses per audited financial statements			1	5,174,983.
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	329,223.		
e	Add lines 2a through 2d			2e	329,223.
3	Subtract line 2e from line 1			3	4,845,760.
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	4,845,760.

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 IV, LINE 1B: ELPC CONTINUED TO SERVE AS FISCAL AGENT FOR THE CARBON TAX CENTER.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

NET UNREALIZED LOSS ON INVESTMENTS: 329223.

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open To Public Inspection

Name of the organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number: 36-3866530

Part I | Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
- b ☐ Email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 15TH ANNIVERSARY (event type)	(b) Event #2 (event type)	(c) Other Events NONE (total number)	(d) Total Events (Add col. (a) through col. (c))
Revenue	1 Gross receipts	420,822.			420,822.
	2 Less: Charitable contributions	298,440.			298,440.
	3 Gross revenue (line 1 minus line 2)	122,382.			122,382.
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs	73,526.			73,526.
	7 Other direct expenses	48,856.			48,856.
	8 Direct expense summary. Add lines 4 through 7 in column (d) ▶				(122,382.)
	9 Net income summary. Combine lines 3 and 8 in column (d) ▶				0.

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ___ % ☐ No	☐ Yes ___ % ☐ No	☐ Yes ___ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				( )
	8 Net gaming income summary. Combine lines 1 and 7 in column (d) ▶				

		Yes	No
9 Enter the state(s) in which the organization operates gaming activities: ______			
a Is the organization licensed to operate gaming activities in each of these states?	9a		
b If "No," Explain: ______			
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b If "Yes," Explain: ______			
11 Does the organization operate gaming activities with nonmembers?	11		
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

			Yes	No
13 Indicate the percentage of gaming activity operated in:				
a The organization's facility	**13a**	%		
b An outside facility	**13b**	%		
14 Provide the name and address of the person who prepares the organization's gaming/special events books and records: Name ▶ Address ▶				
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		**15a**		
b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ ______ and the amount of gaming revenue retained by the third party ▶ $ ______ .				
c If "Yes," enter name and address: Name ▶ Address ▶				
16 Gaming manager information: Name ▶ Gaming manager compensation ▶ $ ______ Description of services provided ▶ ☐ Director/officer ☐ Employee ☐ Independent contractor				
17 Mandatory distributions:				
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		**17a**		
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $				

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 ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number 36-3866530

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
ENVIRONMENTAL ILLINOIS RESEARCH & EDUCATION CENTER - 407 S. DEARBORN, SUITE 701 - CHICAGO, IL 60605	56-2586486	501 (C) (3)	28,575.	0.			CLEAN ENERGY
CUB CONSUMER EDUCATION & RESEARCH FUND - 309 WEST WASHINGTON STREET, SUITE 800 - CHICAGO, IL 60606	36-3306846	501 (C) (3)	28,575.	0.			CLEAN ENERGY
GREAT LAKES ENVIRONMENTAL LAW CENTER - 440 BURROUGHS STREET, BOX 70 - DETROIT, MI 48202	61-1557918	501 (C) (3)	7,000.	0.			CLEAN ENERGY
SIERRA CLUB FOUNDATION 85 SECOND STREET, SUITE 750 SAN FRANCISCO, CA 94105	94-6069890	501 (C) (3)	16,845.	0.			ENERGY EFFICIENCY
NRDC 2 N. RIVERSIDE PLAZA, SUITE 2250 CHICAGO, IL 60606	13-2654926	501 (C) (3)	12,500.	0.			GLOBAL WARMING SOLUTIONS ADVOCACY
ILLINOIS ENVIRONMENTAL COUNCIL 230 BROADWAY SPRINGFIELD, IL 62701	51-0211835	501 (C) (3)	12,500.	0.			GLOBAL WARMING SOLUTIONS ADVOCACY

2 Enter total number of section 501(c)(3) and government organizations ▶ 9.

3 Enter total number of other organizations ▶ 0.

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: THE GRANTEE MUST FOLLOW UP WITH THE ORGANIZATION WITH A REPORT THAT DETAILS THE USE OF GRANT FUNDS AWARDED TO THEM.

SCHEDULE I-1
(Form 990)
Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)
▲ Attach to Form 990 to list additional information for Part II and Part III, Schedule I (Form 990).

OMB No 1545-0047
2008
Open to Public Inspection

Name of the organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number: 36-3866530

Part I **Continuation of Grants and Other Assistance to Governments and Organizations in the U.S.** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
ENVIRONMENT ILLINOIS 407 S. DEARBORN SUITE 701 CHICAGO, IL 60605	56-2586486	501 (C) (3)	12,500.	0.			GLOBAL WARMING SOLUTIONS ADVOCACY
SIERRA CLUB, ILLINOIS CHAPTER 70 EAST LAKE STREET, SUITE 1500 CHICAGO, IL 60601	94-1153307	501 (C) (3)	12,500.	0.			GLOBAL WARMING SOLUTIONS ADVOCACY
UNION OF CONCERNED SCIENTISTS ONE N. LASALLE ST., STE. 1904 CHICAGO, IL 60602	04-2535767	501 (C) (3)	12,500.	0.			GLOBAL WARMING SOLUTIONS ADVOCACY

2 Enter total number of Section 501(c)(3) and government organizations ▶

3 Enter total number of other organizations ▶

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 ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number 36-3866530

Part I Questions Regarding Compensation

		Line	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		
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		
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?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	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		X
b	Any related organization?	5b		X
	If "Yes," to line 5a or 5b, describe in Part III.			
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		X
b	Any related organization?	6b		X
	If "Yes" to line 6a or 6b, describe in Part III.			
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		X
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		X

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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				
HOWARD A. LEARNER	(i)	259,475.	0.	0.	18,184.	15,112.	292,771.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
KEVIN BRUBAKER	(i)	132,805.	0.	0.	17,014.	15,112.	164,931.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
ALBERT ETTINGER	(i)	144,690.	0.	0.	16,786.	15,112.	176,588.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
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	(i)							
	(ii)							

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30.

▶ Attach to Form 990.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number: 36-3866530

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1	Art - Works of art	X	20	14,050.	SALE AT AUCTION
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	3	22,256.	PUBLICLY TRADED PRICE
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution (historic structures)				
14	Qualified conservation contribution (other)				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( )				
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgment . . . 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number: 36-3866530

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

ENVIRONMENTAL MARKETS - PROMOTE "GREEN" BUILDING DESIGN, USE OF RECYCLED MATERIALS, AND ENERGY EFFICIENCY IN THE MARKETPLACE.

EXPENSES $ 141513. INCLUDING GRANTS OF $ 0. REVENUE $ 1213.

GLOBAL WARMING SOLUTIONS - PROMOTING AND SEEKING TO ACHIEVE SOLUTIONS TO GLOBAL WARMING PROBLEMS, ESPECIALLY THROUGH ACTIONS INVOLVING THE MIDWEST AND GREAT PLAINS STATES.

EXPENSES $ 500319. INCLUDING GRANTS OF $ 62500. REVENUE $ 32469.

OTHER PROJECTS.

EXPENSES $ 505449. INCLUDING GRANTS OF $ 0. REVENUE $ 6310.

FORM 990, PART VI, SECTION A, LINE 10: ELPC'S DEPUTY DIRECTOR WAS CLOSELY INVOLVED IN THE PREPARATION OF THE FORM 990. THE FORM 990 WAS REVIEWED BY THE EXECUTIVE DIRECTOR AND THE BOARD TREASURER AND IT WAS DISTRIBUTED TO THE ENTIRE BOARD OF DIRECTORS PRIOR TO ITS SUBMISSION.

FORM 990, PART VI, SECTION B, LINE 15: THE EXECUTIVE DIRECTOR'S COMPENSATION IS DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS BASED ON AN ANNUAL PERFORMANCE APPRAISAL AND BENCHMARKING AGAINST SALARIES OF EXECUTIVE DIRECTORS OF COMPARABLE NONPROFIT ORGANIZATIONS.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST.

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

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Open to Public Inspection

Name of the organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number: 36-3866530

FORM 990, PART XI, LINE 2C

THE BOARD AND FINANCE COMMITTEE OF ELPC ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT AUDITOR. THE PROCESS IS THE SAME AS IN PRIOR YEARS.

FORM 990, ADDITIONAL DISCLOSURE:

THE ENVIRONMENTAL LAW & POLICY CENTER(ELPC) WAS INVOLVED IN THE FOLLOWING LITIGATION DURING FY2009 (JULY 1, 2008 - JUNE 30, 2009). UNLESS OTHERWISE NOTED, COURT-AWARDED FEES WERE NOT RECOVERED IN ANY OF THESE CASES DURING FY2009.

HABITAT EDUCATION CENTER, ET AL. V. BOSWORTH, ET AL., CIVIL ACTION NOS. 03-1023, 03-1024, 04-0254 (E.D. WISCONSIN)

ELPC SUCCESSFULLY REPRESENTED A CITIZENS ORGANIZATION AND TWO INDIVIDUAL PLAINTIFFS IN THREE LAWSUITS CHALLENGING THE UNITED STATES FOREST SERVICE'S APPROVAL OF THREE TIMBER SALES IN THE CHEQUAMEGON-NICOLET NATIONAL FOREST IN NORTHERN WISCONSIN ON GROUNDS THAT THE FOREST SERVICE FAILED TO COMPLY WITH THE NATIONAL ENVIRONMENTAL POLICY ACT AND THE ADMINISTRATIVE PROCEDURE ACT. IN APRIL AND AUGUST 2005, THE COURT RULED IN PLAINTIFFS' FAVOR AND ISSUED INJUNCTIONS AGAINST ALL THREE TIMBER SALES. THE FOREST SERVICE THEN RE-APPROVED EACH OF THESE TIMBER SALES. ELPC RENEWED ITS LEGAL CHALLENGES TO TWO OF THE TIMBER SALE PROJECTS. (CASE NOS. 03-1023 AND 04-0254). IN APRIL 2009, ELPC REACHED AN ADMINISTRATIVE SETTLEMENT AGREEMENT WITH THE FOREST SERVICE WITH RESPECT TO THE THIRD TIMBER SALE

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.

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2008

Open to Public Inspection

Name of the organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number: 36-3866530

THAT WOULD DEFER OVER 2,000 ACRES OF LOGGING IN KEY WILDLIFE HABITAT FOR THE NEXT FOUR YEARS. (CASE NO. 03-1024).

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

HABITAT EDUCATION CENTER, ET AL. V. UNITED STATES FOREST SERVICE, ET AL., CIVIL ACTION NOS. 07-578 AND 08-043 (E.D. WISCONSIN); HABITAT EDUCATION CENTER, ET AL. V. UNITED STATES FOREST SERVICE, ET AL., APPEAL NOS. 09-1672 , 09-2240 (7TH CIR.)

IN 2007 AND 2008, ELPC INITIATED LEGAL CHALLENGES AGAINST THE UNITED STATES FOREST SERVICE'S APPROVAL OF TWO ADDITIONAL TIMBER SALES IN THE CHEQUAMEGON-NICOLET NATIONAL FOREST. ELPC ATTORNEYS REPRESENTED ELPC, A CITIZENS ORGANIZATION AND FOUR INDIVIDUAL PLAINTIFFS IN THESE LAWSUITS. THE PLAINTIFFS CONTENDED THAT THE FOREST SERVICE FAILED TO COMPLY WITH THE REQUIREMENTS OF THE NATIONAL ENVIRONMENTAL POLICY ACT, NATIONAL FOREST MANAGEMENT ACT AND ADMINISTRATIVE PROCEDURE ACT IN APPROVING EACH OF THESE TWO TIMBER SALES. IN JANUARY AND MARCH 2009, THE COURT RULED AGAINST THE PLAINTIFFS AND DISMISSED BOTH CASES. ELPC APPEALED BOTH RULINGS TO THE SEVENTH CIRCUIT COURT OF APPEALS (APPEAL NOS. 09-1672 AND 09-2240).

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

HABITAT EDUCATION CENTER, ET AL. V. UNITED STATES FOREST SERVICE, ET AL., CIVIL ACTION NO. 08-627 (E.D. WISCONSIN); HABITAT EDUCATION CENTER , ET AL. V. UNITED STATES FOREST SERVICE, ET AL., APPEAL NO. 09-2785 (7TH CIR.)

ELPC INITIATED A LEGAL CHALLENGE AGAINST THE UNITED STATES FOREST

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number: 36-3866530

SERVICE UNDER THE FOREST SERVICE DECISIONMAKING AND APPEALS REFORM ACT AND THE ADMINISTRATIVE PROCEDURE ACT FOR DISMISSING, WITHOUT REVIEW, THE PLAINTIFFS' ADMINISTRATIVE APPEAL OF ANOTHER MAJOR TIMBER SALE IN THE CHEQUAMEGON-NICOLET NATIONAL FOREST. ELPC REPRESENTS THEMSELVES, ALONG WITH A CITIZEN ORGANIZATION AND FOUR INDIVIDUAL PLAINTIFFS WHO ACTIVELY PARTICIPATED IN THE NEPA PUBLIC COMMENT PROCESS FOR THIS TIMBER SALE. IN EARLY JANUARY 2009, THE FOREST SERVICE ATTEMPTED TO MOVE FORWARD WITH IMPLEMENTING THIS TIMBER SALE WHILE LITIGATION WAS STILL IN PROCESS. ELPC SECURED A PRELIMINARY INJUNCTION BUT WAS REQUIRED TO POST A $10,000 BOND. THE COURT ULTIMATELY RULED AGAINST THE PLAINTIFFS ON THE MERITS OF THE CASE IN MAY 2009.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY, ET AL. V. ILLINOIS POLLUTION CONTROL BOARD, ET AL., APPELLATE COURT OF ILLINOIS, THIRD DISTRICT NO. 3-07-0565

ELPC REPRESENTED CITIZENS ORGANIZATIONS AND INDIVIDUALS IN A LAWSUIT CHALLENGING THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY'S ("AGENCY") ISSUANCE OF A NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM PERMIT FOR THE VILLAGE OF NEW LENOX'S PROPOSED INCREASE IN ITS DISCHARGE OF WASTEWATER INTO HICKORY CREEK. THE LAWSUIT ALLEGED THAT THE DEFENDANT AGENCY FAILED TO COMPLY WITH VARIOUS STATE AND FEDERAL WATER QUALITY STANDARDS WHEN IT ISSUED THE PERMIT. THE ILLINOIS POLLUTION CONTROL BOARD ISSUED A RULING IN FAVOR OF OUR CLIENTS, WHICH WAS APPEALED BY THE AGENCY AND THE VILLAGE OF NEW LENOX TO THE ILLINOIS COURT OF APPEALS. FOLLOWING BRIEFING AND ORAL ARGUMENT, THE APPELLATE COURT

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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.

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2008

Open to Public Inspection

Name of the organization ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number 36-3866530

ISSUED A FINAL RULING IN OCTOBER 2008.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

TITLE V PETITION REQUESTING OBJECTION TO REVISION 2 CONSTRUCTION AND OPERATING PERMIT FOR THE TRIMBLE COUNTY GENERATING STATION; TITLE V PETITION REQUESTING OBJECTION TO REVISION 3 CONSTRUCTION AND OPERATING PERMIT FOR THE TRIMBLE COUNTY GENERATING STATION

ELPC REPRESENTED THREE ENVIRONMENTAL ORGANIZATIONS IN A CHALLENGE TO THE ISSUANCE OF A PREVENTION OF SIGNIFICANT DETERIORATION/TITLE V PERMIT TO LOUISVILLE GAS AND ELECTRIC ("LG&E") FOR A PROPOSED COAL PLANT IN TRIMBLE COUNTY, KENTUCKY. AFTER FILING A COMPLAINT IN THE EASTERN DISTRICT OF KENTUCKY TO COMPEL THE ADMINISTRATOR OF THE U.S. EPA TO ANSWER A TITLE V PETITION REGARDING THE FAULTY REVISION 2 OPERATING PERMIT, IN WINTER/SPRING 2008 ELPC NEGOTIATED A PARTIAL RESPONSE TO THE REVISION 2 PETITION. THE ADMINISTRATOR ISSUED A PARTIAL ORDER GRANTING TWO OF THE OBJECTIONS ON SEPTEMBER 12, 2008. AS A PART OF THE SAME AGREEMENT, ELPC NEGOTIATED AN ANSWER TO A SUBSEQUENT TITLE V PETITION FOR THE SAME COAL PLANT THAT WAS SUBMITTED TO U.S. EPA IN APRIL 2008. (THIS PETITION WAS NOT THE SUBJECT OF THE PRIOR LAWSUIT). THE ADMINISTRATOR ANSWERED THE APRIL 2008 PETITION.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

THE PEOPLES GAS LIGHT AND COKE COMPANY AND THE NORTH SHORE GAS COMPANY, PROPOSED GENERAL INCREASE IN RATES FOR GAS SERVICE, NOS. 07-0241 AND 07-0242, ILLINOIS COMMERCE COMMISSION

ELPC INTERVENED IN THESE RATEMAKING CASES TO ADVOCATE FOR FUNDING FOR

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.

Name of the organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number: 36-3866530

ENERGY EFFICIENCY PROGRAMS. THE UTILITIES HAD PREVIOUSLY AGREED IN MERGER PROCEEDINGS TO $7.5 MILLION IN FUNDING FOR ENERGY EFFICIENCY PROGRAMS. THIS FUNDING WAS TO BE APPROVED IN THE RATEMAKING CASES. ELPC'S ATTORNEY PRESENTED DIRECT TESTIMONY, CROSS EXAMINED OTHER PARTIES' WITNESSES, AND WROTE BRIEFS IN SUPPORT OF THE FUNDING. A FINAL ORDER WAS ISSUED ON FEBRUARY 5, 2008 IN WHICH THE COMMISSION AGREED TO SUPPORT FUNDING FOR ENERGY EFFICIENCY PROGRAMS AND CREATE A GOVERNING BOARD TO IMPLEMENT THE PROGRAMS.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

IN RE INTERSTATE POWER & LIGHT, CASE NO. EEP-08-1; IN RE MIDAMERICAN ENERGY COMPANY, CASE NO. EEP-08-2 (IOWA UTILITIES BOARD)

ELPC REPRESENTED THE IOWA ENVIRONMENTAL COUNCIL IN TWO INTERVENTIONS BEFORE THE IOWA UTILITIES BOARD TO SEEK IMPROVEMENTS IN THE UTILITIES' ELECTRIC AND NATURAL GAS ENERGY EFFICIENCY. EXTENSIVE NEGOTIATIONS RESULTED IN A SETTLEMENT OF THE MIDAMERICAN CASE (EEP-08-2) IN NOVEMBER 2008. THE BOARD ISSUED A FINAL ORDER IN THE INTERSTATE POWER AND LIGHT CASE REQUIRING THE UTILITY TO MEET NEW GOALS FOR ITS EFFICIENCY PROGRAMS.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

NORTHERN ILLINOIS GAS COMPANY D/B/A NICOR GAS COMPANY PROPOSED GENERAL INCREASE IN NATURAL GAS RATES. (TARIFFS FILED APRIL 29, 2008), ILLINOIS COMMERCE COMMISSION DOCKET NUMBER 08-0363

IN JUNE 2008 ELPC INTERVENED IN THE NICOR GAS COMPANY RATE INCREASE PROCEEDING BEFORE THE ILLINOIS COMMERCE COMMISSION. ELPC PROVIDED

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.

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Name of the organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

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EXPERT TESTIMONY AND FILED BRIEFS REGARDING NICOR'S PROPOSED PLAN TO SPEND $13 MILLION PER YEAR ON ENERGY EFFICIENCY PROGRAMS. NICOR'S PROPOSED PLAN IS SIMILAR TO THAT APPROVED BY THE COMMISSION FOR PEOPLES GAS AND NORTH SHORE GAS. THE COMMISSION APPROVED NICOR'S PROPOSAL.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

CENTRAL ILLINOIS LIGHT COMPANY D/B/A AMERENCILCO, CENTRAL ILLINOIS PUBLIC SERVICE COMPANY D/B/A AMERENCIPS AND ILLINOIS POWER COMPANY D/B/A AMERENIP, APPROVAL OF ENERGY EFFICIENCY AND DEMAND RESPONSE PLAN, DOCKET NUMBER 07-0539, ILLINOIS COMMERCE COMMISSION

IN NOVEMBER 2007, ELPC INTERVENED IN THE ILLINOIS COMMERCE COMMISSION CASE REGARDING AMEREN POWER COMPANY'S ENERGY EFFICIENCY AND DEMAND RESPONSE PLAN. IN DECEMBER 2007, ELPC SUBMITTED EXPERT WITNESS TESTIMONY TO PROVIDE SUGGESTIONS AND RECOMMENDATIONS INTENDED TO IMPROVE THE DEVELOPMENT AND IMPLEMENTATION OF ENERGY EFFICIENCY RESOURCES IN ILLINOIS. IN JANUARY 2008 ELPC FILED A BRIEF WITH THE COMMISSION ARGUING FOR IMPLEMENTATION OF ENERGY EFFICIENCY STANDARDS IN THE PLAN AS WELL AS ADVOCATING FOR A STAKEHOLDER ADVISORY BOARD TO OVERSEE THE PROCESS. THE COMMISSION ISSUED AN ORDER ON FEBRUARY 6, 2008 APPROVING THE AMEREN PLAN WITH MODIFICATIONS. SINCE THAT TIME ELPC HAS BEEN INVOLVED IN A STAKEHOLDER PROCESS TO REVIEW AND ANALYZE THE COMPANY'S PROGRAMS.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

COMMONWEALTH EDISON PETITION FOR APPROVAL OF THE ENERGY EFFICIENCY AND DEMAND-RESPONSE PLAN PURSUANT TO SECTION 12-103(F) OF THE PUBLIC

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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.

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2008

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Name of the organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number: 36-3866530

UTILITIES ACT, DOCKET NUMBER 07-0540, ILLINOIS COMMERCE COMMISSION

IN NOVEMBER 2007, ELPC INTERVENED IN THE ILLINOIS COMMERCE COMMISSION CASE REGARDING COMMONWEALTH EDISON'S ENERGY EFFICIENCY AND DEMAND RESPONSE PLAN. IN DECEMBER 2007, ELPC SUBMITTED EXPERT WITNESS TESTIMONY TO PROVIDE SUGGESTIONS AND RECOMMENDATIONS INTENDED TO IMPROVE THE DEVELOPMENT AND IMPLEMENTATION OF ENERGY EFFICIENCY RESOURCES IN ILLINOIS. IN JANUARY 2008, ELPC FILED A BRIEF WITH THE COMMISSION ARGUING FOR IMPLEMENTATION OF ENERGY EFFICIENCY STANDARDS IN THE PLAN AS WELL AS ADVOCATING FOR A STAKEHOLDER ADVISORY BOARD TO OVERSEE THE PROCESS. THE COMMISSION ISSUED AN ORDER ON FEBRUARY 6, 2008 APPROVING THE COMMONWEALTH EDISON PLAN WITH MODIFICATIONS. SINCE THAT TIME, ELPC HAS BEEN INVOLVED IN A STAKEHOLDER PROCESS TO REVIEW AND ANALYZE THE COMPANY'S PROGRAMS.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

SIERRA CLUB NORTH STAR CHAPTER V. LAHOOD, CIVIL NO. 07-02593-MJD-SRN (UNITED STATES DISTRICT COURT, DISTRICT OF MINNESOTA)

AN ELPC ATTORNEY REPRESENTED THE SIERRA CLUB'S NORTH STAR CHAPTER IN A LAWSUIT CHALLENGING THE PROPOSED ST. CROIX BRIDGE PROJECT, WHICH CALLS FOR THE CONSTRUCTION OF A FOUR-LANE HIGHWAY OVER THE LOWER ST. CROIX, A FEDERALLY-PROTECTED WILD AND SCENIC RIVER. THE LEGAL CHALLENGES INCLUDE CLAIMS UNDER THE WILD AND SCENIC RIVERS ACT, NEPA, AND SECTION 4(F) OF THE TRANSPORTATION ACT.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

FRIENDS OF THE FOX RIVER, ET AL., V UNITED STATES DEPARTMENT OF

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.

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2008

Open to Public Inspection

Name of the organization: ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST

Employer identification number: 36-3866530

TRANSPORTATION, ET AL., NO. 09C-1855 (U.S. DISTRICT COURT, N.D. ILLINOIS)

ELPC REPRESENTED TWO CITIZENS ORGANIZATIONS IN A LAWSUIT AGAINST THE U.S. DEPARTMENT OF TRANSPORTATION AND RELATED AGENCIES INVOLVING THE PRAIRIE PARKWAY HIGHWAY PROJECT IN ILLINOIS. PLAINTIFFS FILED THE COMPLAINT ON MARCH 25, 2009, ALLEGING THAT THE DEFENDANTS VIOLATED THE NATIONAL ENVIRONMENTAL PROTECTION ACT (NEPA) IN THE COURSE OF PLANNING THE PRAIRIE PARKWAY. PLAINTIFFS REQUESTED THAT THE COURT DECLARE THE DEFENDANTS IN VIOLATION OF NEPA AND ORDER THEM TO CEASE WORK ON THE PROJECT PENDING COMPLIANCE WITH NEPA.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

SAVE THE DUNES, ET AL., V. BP PRODUCTS NORTH AMERICA, INC., ET AL., INDIANA OFFICE OF ENVIRONMENTAL ADJUDICATION CAUSE NO.S 08-A-J-4115 AND 4142.

ELPC REPRESENTED THE HOOSIER ENVIRONMENTAL COUNCIL, ALONG WITH CO-COUNSEL THE LEGAL ENVIRONMENTAL AID FOUNDATION OF INDIANA, NRDC (FOR SAVE THE DUNES) AND THE ENVIRONMENTAL INTEGRITY PROJECT (FOR SIERRA CLUB) IN A STATE ADMINISTRATIVE CHALLENGE TO THE CONSTRUCTION AND OPERATING AIR PERMITS FOR BP'S PROPOSED EXPANSION OF ITS OIL REFINERY IN WHITING, INDIANA. THE BASIS FOR THE CHALLENGE IS BP AND THE INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT'S FAILURE TO COMPLY WITH THE REQUIREMENTS OF THE NEW SOURCE REVIEW AND TITLE V PROVISIONS OF THE CLEAN AIR ACT. THE CASE WAS FILED IN SUMMER 2008.

FORM 990, ADDITIONAL DISCLOSURE: (CONTINUED)

SCHEDULE O (Form 990)

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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.

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Name of the organization	ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST	Employer identification number 36-3866530

KENTUCKY WATERWAYS ALLIANCE V. JOHNSON, CASE NO. 04CV145-R (UNITED STATES DISTRICT COURT, WESTERN DISTRICT OF KENTUCKY), CASE NO. 06-5614 (U.S. COURT OF APPEALS FOR THE SIXTH CIRCUIT)

ELPC REPRESENTED FOUR CITIZENS GROUPS IN A LAWSUIT CHALLENGING THE STATE OF KENTUCKY'S FAILURE TO PROMULGATE ADEQUATE WATER QUALITY ANTIDEGRADATION REGULATIONS AS REQUIRED BY THE CLEAN WATER ACT. PLAINTIFFS CONTENDED THAT THE LACK OF STANDARDS THREATENED WATER QUALITY IN KENTUCKY. THE DISTRICT COURT RULED AGAINST PLAINTIFFS IN MARCH 2006, AND THE PLAINTIFFS THEN APPEALED THAT DECISION TO THE U.S. COURT OF APPEALS FOR THE SIXTH CIRCUIT. IN AUGUST 2008, THE COURT OF APPEALS ISSUED A FAVORABLE DECISION, MOST OF THE RELIEF THAT THE PLAINTIFFS SOUGHT. AFTER THE FINAL JUDGMENT WAS ENTERED, ELPC AND OTHER COUNSEL FILED A CLAIM FOR ATTORNEYS' FEES UNDER THE EQUAL ACCESS TO JUSTICE ACT. THAT CLAIM WAS SETTLED AND THE FINAL PAYMENT OF $126,442 FOR ATTORNEYS' FEES AND COSTS WAS MADE BY THE UNITED STATES IN JUNE 2009.

Form 8868 (Rev. April 2009) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

[redacted]

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ▶ [X]
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Type or print	Name of Exempt Organization	Employer identification number
	ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST	36-3866530
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 35 EAST WACKER DRIVE, NO. 1300	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHICAGO, IL 60601-2208	

Check type of return to be filed (file a separate application for each return):

[X] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (sec. 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ▶ KEVIN BRUBAKER CHICAGO, ILLINOIS - 60601-2208

  Telephone No. ▶ 312-673-6500 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until FEBRUARY 15, 2010 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [ ] calendar year ______ or

▶ [X] tax year beginning JUL 1, 2008 , and ending JUN 30, 2009 .

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$
c	**Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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05-26-09

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print		
File by the extended due date for filing the return. See instructions.	Name of Exempt Organization ENVIRONMENTAL LAW AND POLICY CENTER OF THE MIDWEST	Employer identification number 36-3866530
	Number, street, and room or suite no. If a P.O. box, see instructions. 35 EAST WACKER DRIVE, NO. 1300	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHICAGO, IL 60601-2208	

Check type of return to be filed (File a separate application for each return):

[X] Form 990 [ ] Form 990-EZ [ ] Form 990-T (sec. 401(a) or 408(a) trust) [ ] Form 1041-A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [ ] Form 990-PF [ ] Form 990-T (trust other than above) [ ] Form 4720 [ ] Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ KEVIN BRUBAKER CHICAGO, ILLINOIS - 60601-2208
Telephone No.▶ 312-673-6500 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the whole group, check this box ▶ [ ]. If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until MAY 15, 2010.

5 For calendar year ______, or other tax year beginning JUL 1, 2008, and ending JUN 30, 2009.

6 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
THE INFORMATION NECESSARY TO COMPLETE THE RETURN IS NOT YET AVAILABLE.

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	$
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$
c	**Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Zachary Fulton Title ▶ Date ▶ 2-16-10

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05-26-09