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**Return of Organization Exempt From Income Tax**

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

**2008**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

For the 2008 calendar year, or tax year beginning Jul 1, 2008, and ending Jun 30, 2009

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See specific instruc- tions	<b>C</b> Name of organization Prison Law Office		<b>D</b> Employer identification number 94-2495939
		Number and street (or P O box if mail is not delivered to street addr) Room/suite 1917 Fifth Street		<b>E</b> Telephone number (510) 647-1653
		City, town or country State ZIP code + 4 Berkeley CA 94710		<b>G</b> Gross receipts \$ 1,587,833.
<b>F</b> Name and address of principal officer Penelope Cooper 1917 Fifth Street Berkeley CA 94710			<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No' attach a list (see instructions)	
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
<b>J</b> Website: ▶ www.prisonlaw.com				
<b>K</b> Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation 1978	
<b>M</b> State of legal domicile CA				

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities <u>The Prison Law Office provides free legal services to California state prisoners, and occasionally to California state parolees. Our assistance is generally limited to cases regarding conditions of confinement.</u>	
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets	
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	3 13
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	4 13
	<b>5</b> Total number of employees (Part V, line 2a)	5 32
	<b>6</b> Total number of volunteers (estimate if necessary)	6 0
<b>7a</b> Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a 0.	
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	7b	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year 439,757. Current Year 309,130.
	<b>9</b> Program service revenue (Part VIII, line 2g)	3,884,837. 3,979,229.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	366,319. 133,458.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-1,746,408. -2,860,320.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,944,505. 1,561,497.
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,132,524. 2,080,832.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		971,560. 1,003,217.
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	3,104,084. 3,084,049.	
<b>19</b> Revenue less expenses Subtract line 18 from line 12	-159,579. -1,522,552.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Year 22,253,629. End of Year 20,752,038.
	<b>21</b> Total liabilities (Part X, line 26)	52,277. 73,238.
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	22,201,352. 20,678,800.

**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**

▶ Donald Specter Signature of officer Date 5/14/10

▶ DONALD SPECTER EXEC DIRECTOR Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature R. J. Ricciardi CPA Date 5/14/10

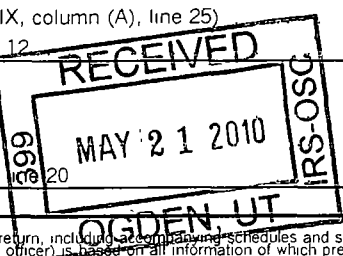
Firm's name (or yours if self employed), address, and ZIP + 4 ▶ R. J. Ricciardi, Inc.  
1000 Fourth Street, Suite 400  
San Rafael CA 94901

Check if self employed  Preparer's identifying number (see instructions)

EIN ▶ Phone no ▶ (415) 457-1215

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

SCANNED JUL 13 2010



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Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

The Prison Law Office provides free legal services to California state prisoners, and occasionally to California
See Form 990, Page 2, Part III, Line 1 (continued)

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 \$ 2,621,442. including grants of \$ 0.) (Revenue \$ 3,979,229.)

Prison Law Office is committed to protecting the civil rights of California prisoners and to foster community awareness and education in prison related issues.

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

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

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

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

4e Total program service expenses \$ 2,621,442. (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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	X	
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
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		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		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	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	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		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		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		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		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If 'Yes,' complete Schedule G, Part I		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		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		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		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		X
23 Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? If 'Yes,' complete Schedule J	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, and that was issued after December 31, 2002? If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I		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		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		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		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>28</b> During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b> 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)? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
<b>b</b> Have a family member who had a direct or indirect business relationship with the organization? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
<b>c</b> 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? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
<b>37</b> 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? <i>If 'Yes,' complete Schedule R, Part VI</i>		X

BAA

Form 990 (2008)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2 a</b>	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		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	X	
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>3 b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
<b>4 a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>4 b</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		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5 c</b>	If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
<b>6 a</b>	Did the organization solicit any contributions that were not tax deductible?		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year		
<b>7 e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7 g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7 h</b>	For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the organization make any taxable distributions under section 4966?		X
<b>9 b</b>	Did the organization make any distribution to a donor, donor advisor, or related person?		X
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10 b</b>	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from other members or shareholders		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		

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

**Section A. Governing Body and Management**

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

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body		
<b>1b</b> Enter the number of voting members that are independent		
<b>2</b> 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?		X
<b>3</b> 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?		X
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets?		X
<b>6</b> Does the organization have members or stockholders?		X
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
<b>7b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	X	
<b>b</b> Each committee with authority to act on behalf of the governing body?		X
<b>9a</b> Does the organization have local chapters, branches, or affiliates?	X	
<b>b</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?	X	
<b>10</b> 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	X	
<b>11</b> 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		X

**Section B. Policies**

	Yes	No
<b>12a</b> Does the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done	X	
<b>13</b> Does the organization have a written whistleblower policy?	X	
<b>14</b> Does the organization have a written document retention and destruction policy?	X	
<b>15</b> 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:		
<b>a</b> The organization's CEO, Executive Director, or top management official?	X	
<b>b</b> Other officers of key employees of the organization? Describe the process in Schedule O (see instructions)	X	
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</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?		

**Section C. Disclosures**

- 17** List the states with which a copy of this Form 990 is required to be filed ► California
- 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.  
 ► Prison Law Office    1917 Fifth Street    Berkeley    CA    94710    (510) 647-1653

**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) or 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)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Donald Specter Executive Director	45.00	X		X	X	X		220,600.	0.	11,424.
Penelope Cooper President	2.00	X		X				0.	0.	0.
Michele Walkin-Hawk Vice-President	2.00	X		X				0.	0.	0.
Marshall Krause Treasurer	2.00	X		X				0.	0.	0.
Felecia Gaston Member	2.00	X						0.	0.	0.
Chris Hipps Member	2.00	X						0.	0.	0.
Margaret Johns Member	2.00	X						0.	0.	0.
Cesar Lagleva Member	2.00	X						0.	0.	0.
Laura Magnani Member	2.00	X						0.	0.	0.
Michael Marcum Member	2.00	X						0.	0.	0.
Ruth Morgan Member	2.00	X						0.	0.	0.
Dennis Roberts Member	2.00	X						0.	0.	0.
Susan Christian Staff Attorney	45.00					X		98,708.	0.	16,000.
Steven Fama Staff Attorney	45.00				X	X		154,000.	0.	6,876.
Sara Norman Staff Attorney	45.00					X		90,000.	0.	40,000.
Alison Hardy Staff Attorney	45.00					X		90,833.	0.	2,301.
Millard Murphy Staff Attorney	45.00					X		85,000.	0.	15,000.



**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	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns	<b>1 a</b>				
	<b>b</b> Membership dues	<b>1 b</b>				
	<b>c</b> Fundraising events	<b>1 c</b>				
	<b>d</b> Related organizations	<b>1 d</b>				
	<b>e</b> Government grants (contributions)	<b>1 e</b> 300,473.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1 f</b> 8,657.				
	<b>g</b> Noncash contribns included in lns 1a-1f: \$					
	<b>h Total.</b> Add lines 1a-1f		309,130.			
<b>PROGRAM SERVICE REVENUE</b>	<b>2 a</b> <u>Attorney Fees</u>	<b>Business Code</b> 541100	3,979,229.	3,979,229.	0.	0.
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f		3,979,229.			
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts)		133,458.	133,458.	0.	0.
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6 a</b> Gross Rents	(i) Real				
		(ii) Personal				
		<b>b</b> Less: rental expenses				
		<b>c</b> Rental income or (loss)				
	<b>d</b> Net rental income or (loss)					
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses				
		<b>c</b> Gain or (loss)				
	<b>d</b> Net gain or (loss)					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>				
		<b>b</b> Less: direct expenses	<b>b</b>			
<b>c</b> Net income or (loss) from fundraising events						
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
	<b>b</b> Less: direct expenses	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities					
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b> 29,693.					
	<b>b</b> Less: cost of goods sold	<b>b</b> 26,336.				
	<b>c</b> Net income or (loss) from sales of inventory		3,357.	3,357.	0.	0.
Miscellaneous Revenue		<b>Business Code</b>				
<b>11 a</b> Net realized and unrealized loss	900099		-2,863,677.	-2,863,677.	0.	0.
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> All other revenue					
	<b>e Total.</b> Add lines 11a-11d			-2,863,677.		
<b>12 Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			1,561,497.	1,252,367.	0.	0.

**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).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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				
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	165,600.	140,760.	24,840.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))				
7 Other salaries and wages	1,604,635.	1,363,940.	240,695.	0.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	185,547.	157,715.	27,832.	0.
10 Payroll taxes	125,050.	106,292.	18,758.	0.
11 Fees for services (non-employees)				
a Management				
b Legal	321,384.	273,176.	48,208.	0.
c Accounting				
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17				
f Investment management fees				
g Other	15,968.	13,573.	2,395.	0.
12 Advertising and promotion				
13 Office expenses	165,983.	141,086.	24,897.	0.
14 Information technology				
15 Royalties	3,584.	3,046.	538.	0.
16 Occupancy	24,067.	20,457.	3,610.	0.
17 Travel	6,142.	5,221.	921.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	132,149.	112,327.	19,822.	0.
23 Insurance	22,095.	18,781.	3,314.	0.
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 <u>Bad debt expense</u>	75,502.	64,177.	11,325.	0.
b <u>Litigation</u>	232,191.	197,362.	34,829.	0.
c <u>Staff expenses</u>	2,444.	2,077.	367.	0.
d <u>Payroll service</u>	1,708.	1,452.	256.	0.
e _____				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	3,084,049.	2,621,442.	462,607.	0.
26 Joint Costs. Check here <input type="checkbox"/> 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	
<b>ASSETS</b>	<b>1</b> Cash – non-interest-bearing	2,296,024.	<b>1</b>	1,543,976.	
	<b>2</b> Savings and temporary cash investments		<b>2</b>		
	<b>3</b> Pledges and grants receivable, net		<b>3</b>		
	<b>4</b> Accounts receivable, net	1,888,092.	<b>4</b>	2,192,406.	
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		<b>5</b>		
	<b>6</b> 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		<b>6</b>		
	<b>7</b> Notes and loans receivable, net		<b>7</b>		
	<b>8</b> Inventories for sale or use		<b>8</b>		
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>		
	<b>10a</b> Land, buildings, and equipment: cost basis	5,167,822.			
	<b>b</b> Less: accumulated depreciation. Complete Part VI of Schedule D	206,621.	5,068,655.	<b>10c</b>	4,961,201.
	<b>11</b> Investments – publicly-traded securities	13,000,858.	<b>11</b>	12,054,455.	
	<b>12</b> Investments – other securities. See Part IV, line 11		<b>12</b>		
	<b>13</b> Investments – program-related. See Part IV, line 11		<b>13</b>		
	<b>14</b> Intangible assets		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	22,253,629.	<b>16</b>	20,752,038.		
<b>LIABILITIES</b>	<b>17</b> Accounts payable and accrued expenses	44,668.	<b>17</b>	69,282.	
	<b>18</b> Grants payable		<b>18</b>		
	<b>19</b> Deferred revenue		<b>19</b>		
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>		
	<b>21</b> Escrow account liability. Complete Part IV of Schedule D		<b>21</b>		
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable		<b>24</b>		
	<b>25</b> Other liabilities. Complete Part X of Schedule D	7,609.	<b>25</b>	3,956.	
	<b>26 Total liabilities.</b> Add lines 17 through 25	52,277.	<b>26</b>	73,238.	
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29 and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets	22,201,352.	<b>27</b>	20,678,800.	
	<b>28</b> Temporarily restricted net assets		<b>28</b>		
	<b>29</b> Permanently restricted net assets		<b>29</b>		
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>		
<b>33 Total net assets or fund balances.</b>	22,201,352.	<b>33</b>	20,678,800.		
<b>34 Total liabilities and net assets/fund balances.</b>	22,253,629.	<b>34</b>	20,752,038.		

**Part XI Financial Statements and Reporting**

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

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Form 990 (2008)



**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
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	212,418.	256,343.	332,264.	439,757.	309,130.	1,549,912.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
<b>3</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						
<b>4 Total.</b> Add lines 1-3	212,418.	256,343.	332,264.	439,757.	309,130.	1,549,912.
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						1,549,912.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4	212,418.	256,343.	332,264.	439,757.	309,130.	1,549,912.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	152,429.	236,774.	354,758.	366,319.	133,458.	1,243,738.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10.						2,793,650.
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	18,884,535.

**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**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	55.48 %
<b>15</b> Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	13.50 %

**16a 33-1/3 support test – 2008.** If the organization did not check the box on line 13, and the 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 yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5						
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

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

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	%

**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 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)**

**Political Campaign and Lobbying Activities**

OMB No 1545-0047

**2008**

**Open to Public Inspection**

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.

Department of the Treasury  
Internal Revenue Service

**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

Prison Law Office

94-2495939

**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 own internal 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.

<b>Limits on Lobbying Expenditures – (The term 'expenditures' means amounts paid or incurred.)</b>	(a) Filing organization's totals	(b) Affiliated group totals
<b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)		
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)		
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)		
<b>d</b> Other exempt purpose expenditures		
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)		
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns. If the amount on line 1e, column (a) or (b) is: <b>The lobbying nontaxable amount is</b> 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.		
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)		
<b>h</b> Subtract line 1g from line 1a. Enter -0- if line g is more than line a		
<b>i</b> Subtract line 1f from line 1c. Enter -0- if line f is more than line c		
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
<b>2 a</b> Lobbying non-taxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots non-taxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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**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)		(b)
	Yes	No	Amount
<b>1</b> 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:			
<b>a</b> Volunteers?		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
<b>c</b> Media advertisements?		X	
<b>d</b> Mailings to members, legislators, or the public?		X	
<b>e</b> Publications, or published or broadcast statements?		X	
<b>f</b> Grants to other organizations for lobbying purposes?		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		X	
<b>i</b> Other activities? If 'Yes,' describe in Part IV	X		5,310.
<b>j</b> Total lines 1c through 1i			5,310.
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
<b>b</b> If 'Yes,' enter the amount of any tax incurred under section 4912			
<b>c</b> If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> 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
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
<b>3</b> 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.

<b>1</b> Dues, assessments and similar amounts from members	1	
<b>2</b> 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).		
<b>a</b> Current year	2a	
<b>b</b> Carryover from last year	2b	
<b>c</b> Total	2c	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
<b>4</b> 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	
<b>5</b> 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

Pt II-B Line 1i This amount was used to influence a bill that allows youths in state correctional facilities to be released on parole within 90 days of their maximum discharge rate.



**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, lines 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

**2008**

Open to Public Inspection

Name of the organization

Prison Law Office

Employer identification number

94-2495939

**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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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 easement 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 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.

1 a 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, 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 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:

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

	Amount
1c	
1d	
1e	
1f	

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

b If 'Yes,' explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
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:

- (i) unrelated organizations
- (ii) related organizations

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
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		1,561,770.		1,561,770.
b Buildings		3,485,263.	135,538.	3,349,725.
c Leasehold improvements				
d Equipment		120,789.	71,083.	49,706.
e Other				

**Total.** Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶ 4,961,201.

BAA



**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)		1,561,497.
2	Total expenses (Form 990, Part IX, column (A), line 25)		3,084,049.
3	Excess or (deficit) for the year Subtract line 2 from line 1		-1,522,552.
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net). Add lines 4-8		
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9		-1,522,552.

**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	1,587,833.
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	
3	Subtract line 2e from line 1		3	1,587,833.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIV)	4b	-26,336.	
c	Add lines 4a and 4b		4c	-26,336.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)		5	1,561,497.

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

1	Total expenses and losses per audited financial statements		1	3,110,385.
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		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	3,110,385.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIV)	4b	-26,336.	
c	Add lines 4a and 4b		4c	-26,336.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)		5	3,084,049.

**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.

Pt XII Line 4b Inventory sales expenses (\$26,336) included on p.9 Part VIII line 10b

Pt XIII Line 4b Inventory sales expenses (\$26,336) included on p.9 Part VIII line 10b

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**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

Prison Law Office

Employer identification number

94-2495939

**Part III Questions Regarding Compensation**

**1 a** 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

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> 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

**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?

**3** Indicate which, if any, of the following organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> 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?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If 'Yes' to any of 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?
- b** Any related organization?
- 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?
- b** Any related organization?
- If 'Yes' to line 6a or 6b, describe in Part III.

**7** For person 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

**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

	Yes	No
1 a		
1 b		
2		
3		
4 a	X	
4 b		X
4 c		X
5 a		X
5 b		X
6 a		X
6 b		X
7	X	
8		X





**SCHEDULE O  
(Form 990)**

**Supplemental Information to Form 990**

OMB No 1545-0047

**2008**

▶ 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.

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Prison Law Office

Employer identification number

94-2495939

Pt VI-B, Line 15 The organization has adopted a policy for review of  
the compensation for the key employee as of March 2010.

Pt VI-B, Line 12c The conflict of interest is periodically reviewed for  
compliance.

Pt VI-C, Line 19 The organization's financial statements, governing documents  
and conflict of interest policy are available upon request.

Pt VI-A, Line 10 The governing body receives a copy of Form 990 before filing

Pt VI-A, Line 8 The governing body contemporaneously documents the meetings  
held or written actions undertaken during the year.

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Schedule O (Form 990), Supplemental Information to Form 990  
**Form 990, Page 2, Part III, Line 1 (continued)**

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Briefly describe the organization's mission:

state parolees. Our assistance is generally limited to cases regarding conditions of confinement.

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## PRISON LAW OFFICE DOCKET

January 2010  
Litigation List

### A. Litigation<sup>1</sup>

FEIN: 94-2495939

Porter v. Spears (Sacramento Co. Superior Court): This case concerns the conditions in a county juvenile hall in Sacramento and involves issues such as excessive use of force against youth and the failure to provide adequate educational services. The primary beneficiaries are the youth incarcerated in the hall. Last year we reached settlements to improve conditions and access to education with both defendants, the Sacramento County Probation Department and the Sacramento County Office of Education. This year we will begin monitoring compliance with the settlements. Time: 310.40 Expenses: \$9423.13

Plata v. Schwarzenegger and Coleman v. Schwarzenegger (Northern and Eastern Districts of California): In addition to regular monitoring described below, we made motions in both cases simultaneously to cap the prison population because the overcrowding was interfering with the ability to remedy the unconstitutional health care that the prisoners receive. The courts granted our motions to convene a three judge panel, and a trial was conducted in 2008. The legal issue is whether the overcrowding is causing the constitutional violations and whether a prison population cap is a necessary remedy. The primary beneficiaries are the class of prisoners with serious medical or mental health issues, and secondary beneficiaries are all state prisoners. In August 2009, the Court issued a ruling granting relief and announcing its intention to limit the state prison population to 137.5% of design capacity, which would result in a reduction of about 40,000 prisoners. On January 12, 2010, the Court issued a final order requiring the state to reduce the prison population. That order is stayed pending the State's appeal to the U.S. Supreme Court. Time: 803.80; Expenses: \$37,367.14

In Re E.J. et al. (California Supreme Court): In this case we challenged through habeas corpus petitions the residency restriction that prohibits certain sex offenders on parole from living within 2000 feet of a school or day care facility. In an extraordinary ruling, the Supreme Court decided to hear the case itself. Briefing on the issues of whether the restriction is an ex post facto law and an unreasonable parole condition has

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<sup>1</sup>Since virtually all prisoners and juvenile wards are indigent, all of our work directly benefits indigent persons, whether they are named plaintiffs in the lawsuits or class members. Similarly, all of the statutory and constitutional violations alleged in these lawsuits disproportionately impact indigent persons.

been completed. Oral argument was conducted late last year, and a decision is expected in the next month or two.

**In re Lu Yi.** (Superior Court of Orange County): In this case, the prisoner is challenging the decision of the parole board to deny parole. The legal issue is whether the parole board had sufficient evidence in the record to support its denial of parole. The petitioner, Mr. Yi, would be the primary beneficiary of any favorable ruling. We are now waiting for the superior court to issue an order to show cause or to deny the petition. Although we are not appointed by the court we are requesting appointment, therefore,, I am including the hours we have worked thus far on the case. **Time: 100.20; Expenses:\$241.17**

**In re Noah Ignacio** (Cal. Court of Appeal): This case challenged the Governor's decision to reverse the parole board's decision to grant parole. The primary beneficiary of the ruling would be the petitioner, Mr. Ignacio and the legal issue is whether there was sufficient evidence in the record to support the Governor's decision to deny parole. The Court of Appeal remanded the case to the Governor for further consideration and the Supreme Court denied review of that decision. **Time: 73.5; Expenses:\$254.42**

**Armstrong v. Schwarzenegger** (federal district court): In this case the court issued injunctions requiring the prisons and the parole board to properly provide accommodations for prisoners with certain physical disabilities. Last year, the Court issued several favorable rulings enforcing the original injunction by requiring further accommodations for prisoners with mobility and hearing impairments. Those rulings are now on appeal to the Ninth Circuit, which has scheduled argument for January 2010. The primary beneficiaries are the class of prisoners with disabilities. The legal issues are whether the ADA requires the prison system to provide further accommodations and whether county jails, which are acting as agents for the prison system, must comply with the ADA: **Time: 799.20; Expenses: \$24,132.92**

**Clark v. Schwarzenegger** (federal district court): This case was settled many years ago so that prisoners with developmental disabilities would be protected and accommodated. The state filed a motion to terminate the settlement, arguing that the prison conditions are lawful and therefore no injunction was necessary. The primary beneficiaries are the class of prisoners with developmental disabilities. The legal issue is whether the prison system is complying with the ADA and whether the prison is subjecting prisoners to cruel and unusual punishment by failing to protect them. The case is scheduled for a trial on April 26, 2010. **Time: 1855.40; Expenses:\$44,876.93**

**Gilmore v. State of California** (federal district court): In 1977 the district court

issued an injunction requiring certain legal materials to be in prison law libraries. The state has made a motion to terminate that injunction. Their motion is pending before the court at the present time, we have requested discovery and we are hopeful that the court will schedule an evidentiary hearing to resolve the factual issues. The legal issue is whether prisoners are being denied access to the courts. The primary beneficiaries of the ruling, if we are successful, will be all prisoners needing access to the law libraries.  
Time:249.40: Expenses: \$2490.35

## B. Monitoring<sup>2</sup>

Armstrong v. Wilson (United States District Court): This is the first system-wide and probably the biggest class action prison case in the country challenging discrimination against disabled prisoners under the Americans with Disabilities Act (ADA). The class consists of all prisoners with disabilities related to hearing, learning, vision and mobility. This class is the beneficiary of our efforts. In 1996 we reached a settlement with the CDC which required the California Department of Corrections (CDC)

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<sup>2</sup>Much of the descriptions in the following cases have not changed from previous years. This is because in monitoring whether the prisons are complying with the remedial plans and/or injunctions that have been a product of litigation in previous years, nothing new, in the legal sense, has occurred. The remedial plans and/or injunctions were established several years ago, and, unfortunately, it takes prisons many years to change their operations to meet all the requirements of those detailed plans. The tours and other activities we conduct are designed to identify areas of non-compliance. We also work quite closely with special masters, appointed by the Court to oversee compliance in some of the cases. The tours occur generally every quarter, although the better functioning prisons are subject to tours as little as once per year. (The names of the staff attorneys responsible for conducting the tours is set forth under each case.) The tours on each case occur separately, so that several tours are conducted for the same prison. There are 33 prisons and 11 juvenile facilities that we monitor. After each tour we prepare a report which is sent to the prison, headquarters and the Attorney General's office and we work with the prisons and the state headquarters to resolve the problems we have identified. These areas vary from prison to prison, and indeed from unit to unit. We have previously submitted sample reports of various monitoring tours to provide some concrete examples of the types of issues that we are attempting to resolve. Unfortunately, due to the overcrowding of the state's prisons and the inability of the prison to come into compliance, many of the identified issues continue to persist. Therefore, unless a new discrete issue is noted in the text, much of the description of the case will be similar to the reported in previous years.

develop and implement a plan to provide disabled prisoners with access to existing programs, services and activities. A remedial plan has been developed and has been filed with the Court. We currently are engaged in monitoring defendants' compliance with that plan.

In 2008, we monitored compliance with the remedial plan in *Armstrong v. Schwarzenegger* at fourteen prisons. We regularly toured these prisons to urge prison administrators to cease systemic violations of the ADA and advocate for individual prisoners who were denied reasonable accommodations for their disabilities. Most of our tours focused on accessible housing, sign language interpretation and effective communication for deaf and hard of hearing prisoners, prisoner access to educational and vocational programs, assistive devices for prisoners with mobility impairments, remaining architectural barriers in the prisons, and prisoner access to written materials in accessible formats. In 2009, we continued to monitor compliance with the remedial plan at fourteen prisons. We regularly toured these prisons to identify systemic violations of the ADA and to urge prison administrators to comply with the ADA. From our tours, we identified systemic violations in a number of areas, including the failure to maintain accessible features (e.g., toilets and showers) in good repair, the failure to house prisoners with mobility impairments in accessible environments, the failure to communicate effectively with deaf and hard of hearing prisoners, and the failure to provide access to programs to blind prisoners. We filed an enforcement motion targeting discrimination in two areas: the failure to provide wheelchair users access to services and programs due to shortages of wheelchair accessible housing in certain areas, and the failure to provide sign language interpretation in educational and substance abuse programs. Judge Wilken granted the motion. In the remaining areas, we continued to pressure administrators to address the problems and gathered information for future enforcement motions. Monitors: Sara Norman, Megan Hagler, Judy Rosenberg. Time: 2,972.3 ; Expenses: \$32,480.59 .

Armstrong v. Davis (United States District Court/Ninth Circuit): This is the second part of the Armstrong case in which we challenged the parole board's compliance with the ADA. In December 1999 the court ruled in our favor, issuing a 111 page ruling and a 13 page comprehensive injunction against certain parole practices. The state appealed that injunction to the Ninth Circuit, which recently affirmed the judgment in a stinging opinion that was very critical of the state. See Armstrong v. Davis, 275 F.3d 849 (9<sup>th</sup> Cir. 2001). In 2007 the Court issued another injunction enforcing its original ruling. The CDCR has appealed this ruling to the Ninth Circuit. Our counsel, Rosen, Bien & Galvan, does most of the monitoring on this case. Sue Christian from our staff does the rest of the monitoring of lifer and parole revocation cases. Time: 394.5; Expenses: \$4,164.90

Clark v. California (United States District Court): This federal class action lawsuit on behalf of mentally retarded prisoners alleged that the CDC was not complying

with the ADA and was subjecting these prisoners to cruel and unusual punishment. In June 1998 the CDC settled the case, and in 1999 we agreed on a remedial plan to ensure that these prisoners were identified, had access to programs and were housed in safe environments. The beneficiaries of the remedial plan are disabled prisoners. There are about 1,300 such prisoners in the CDCR. We have become aware of serious issues confronting these prisoners, including safety issues, verbal harassment, theft of property and retaliation. These issues will be addressed at the hearing scheduled for April 26, 2010. Monitors: Sue Christrian, Penny Godbold. **Time: 249.10; Expenses: \$923.61**

Coleman v. Wilson (United State District Court): This case is a class action on behalf of all prisoners with a serious mental illness. The class is the beneficiary of our actions in this case. The court held that the CDC's system for providing mental health care to prisoners violated the cruel and unusual punishment clause of the Eighth Amendment of the U.S. Constitution. Since that time, plaintiffs' counsel and the Special Master have been monitoring compliance with a set of requirements contained in what is called the "Program Guides." In 2009, much of the effort involved developing a plan for the CDCR to provide mental health beds for prisoners with serious conditions. Various plans have been proposed, modified and rejected during the year. In addition, the overcrowding crisis has had an adverse impact on the ability of the prison system to provide appropriate services. Our motion for a population cap is described above in the litigation section. Monitor: Steven Farna. Time: 536.20; Expenses: \$8,285.19

Farrell v. Harper. (Alameda County Superior Court). This case was filed in the superior court of Alameda County and is a taxpayer action challenging the illegal use of funds in the CYA. The beneficiaries are all the youth in state custody. In essence, the legal issue is whether the state is providing a safe, humane and treatment oriented environment. In 2004, the court approved a Consent Decree. Last year, the state stipulated to our motion to have the court experts take over the drafting of a significant policy called the Integrated Behavior Treatment Model. This model will provide a transition from a punitive to a rehabilitative approach. Monitors: Donald Specter, Sara Norman. Time: 610.30; Expenses: \$4,631.77

Gilmore v. Lynch (United States District Court/Ninth Circuit): Twenty-five years ago the court issued an injunction requiring each prison to have a certain set of law books in their law library. The case was not certified as a class action, but the Injunction benefits all prisoners who use the prison law libraries. We have sent surveys to prisoners about their access to the law library and are collecting information about whether such access is constitutionally adequate. If appropriate, we will present our evidence should an evidentiary hearing be scheduled. Monitor: Megan Hagler. Time: 249.4; Expense: \$2,490.35.

Hixon v. Hope (San Joaquin Superior Court): The legal issue is whether the conditions in the San Joaquin County Juvenile Hall violate state laws, including the prohibition against cruel or unusual punishment and various state juvenile hall regulations. The de facto beneficiaries include all the juveniles, present and future, who are detained in the hall, which includes over 100 youth at a time. In 2008, a Consent Decree was entered by the Court. During this year, we will be monitoring conditions at the Hall to determine whether the county is complying with the provisions of the Consent Decree. The first monitoring tour is scheduled for February 24. Monitor: Donald Specter. Time: 21.50; Expenses \$57.75.

In re Rutherford. (Marin County Superior Court). This case is a class action brought on behalf of life prisoners who have not had timely parole hearings. The legal issue is whether prisoners must have a hearing in the time frame set by the Penal Code. The beneficiaries are all life prisoners in state prison. The Court issued injunction to require timely hearings, but the Board of Parole Hearings has not complied with that Injunction. In 2009, the state made further progress in reducing the backlog of overdue hearings. In addition, the parties negotiated and reached an agreement concerning roughly 700 parole hearings that were still overdue upon enactment of a statutory change impacting hearing timeframes. The parties also negotiated and reached an agreement concerning hearings that are being postponed by the state due to exigent circumstances. Monitors: Donald Specter, Keith Wattlely, Thomas Masters. Time: 764.30; Expenses: \$1,317.60.

L.H. v. Schwarzeneger (United States District Court, Eastern District): This case was filed in 2006 to obtain constitutionally adequate procedures for juvenile parolees during their parole revocation proceedings. The beneficiaries are the class which includes all youth on parole from the Department of Juvenile Justice whose parole is revoked. The case is litigated primarily by our co-counsel, Rosen, Bien & Galvan. We have no time or expenses for this case.

Lancaster v. Tilton (United States District Court, Eastern District): The Consent Decree in this case governs conditions on San Quentin's death row. The legal claim is that the conditions are cruel and unusual punishment and the class consists of all prisoners on Death Row at San Quentin. The beneficiaries of the case are the class, the prisoners who are confined on Death Row. In 2007, the district court denied the motion of both parties to approve a modification to the existing Consent Decree to account for the building of a new death row at San Quentin. Last year the Court upheld several provisions of the Consent Decree and dismissed others. During the last year, we have been monitoring the state's efforts to renovate East Block and comply with the other orders of the Court. Last year, finding the state in compliance, the court vacated the

consent decree and ended the case. Monitor: Steve Fama. Time: 17.00; Expenses \$149.54.

Perez v. Cate. (Northern District of California). This case is a class action under the Eighth Amendment's cruel and unusual punishment clause. The claim is that the failure to provide adequate dental care violates the Eighth Amendment. The class consists of all prisoners who have serious dental problems, virtually all of whom are indigent and who will be the beneficiaries of our services. A Consent Decree was approved by the Court in 2006. The major issue in 2008, was the screening process used to determine whether prisoners are sent to out-of-state facilities appropriately. A motion on that issue was heard in February 2009. In response to plaintiffs' motion, the Court ordered the parties to develop a dental screening process for prisoners considered for out-of-state transfer. Pending development of the process, the Court barred the transfer of prisoners with certain dental concerns. After plaintiffs were permitted to visit the out-of-state facilities, the parties stipulated to a pilot screening program, and the transfers resumed in June, 2009. Plaintiffs agreed to making the pilot program permanent in December, 2009. With the help of the Court Experts, in November and December, the parties began developing a schedule and plan for addressing the deficient clinic space at three-quarters of the state prisons. Monitor: Alison Hardy. Time: 518.70; Expense: \$5,301.55.

Madrid v. Gomez (United States District Court): This is the well-known case that challenges the conditions of confinement at Pelican Bay. The class consists of prisoners at that prison, and they are the beneficiaries of our efforts to improve condition. The legal issue is whether the prison is operating under cruel and unusual conditions prohibited by the Eighth Amendment. This case is winding down. The Special Master has recommended that the court cease further monitoring and we have objected to that recommendation on the ground that the state has not fulfilled certain of its obligations. A ruling on that motion is pending is still pending as of January 2009. Monitor: Steve Fama. Time: 15.4; Expenses \$25.78.

Plata v. Davis (Northern District of California): The class in this case consists of all prisoners with serious medical needs. The beneficiaries of the case are the class. The primary benefit sought to the class is improved medical care. The primary work on this case in 2007 consisted of monitoring compliance with the medical policies and procedures at the institutions and resolving several disputes with the court-appointed receiver regarding whether certain provisions of the 2002 Stipulated Injunction would be modified. In September 2008, much of our effort was spent litigating the overcrowding case in front of a three judge panel, described above. In 2009, we continued monitoring of the prisons and working with the Receiver to improve care at the existing facilities, and

commenting on various policies and procedures. Monitors: Steven Fama, Alison Hardy, Kelly Knapp. Time: 3,731.30; Expenses \$60,016.80.

Valdiviã v. California (Eastern District Court of California): The class consists of parolees who have been charged with violating their parole and are subject to parole revocation. The beneficiaries of the case are the class. The primary benefit sought by the case is fair procedures for parole revocation and alternative sanctions for the violation of parole. Most of the monitoring in this case is done by our co-counsel, Rosen, Bien & Galvan. Sue Christian observes parole hearings to determine if there is compliance with the policies and procedures approved by the Court. Monitor: Sue Christian. Time: 234.20 Expenses: \$ 1,215.07.

Waters v. Titlon (San Francisco Superior Court): In 2006 we filed this case against the Correctional Standards Authority (CSA), the state agency responsible for inspecting the county juvenile halls to determine if the conditions are consistent with state regulations. The complaint alleges that the CSA does not enforce the regulations and does not take the statutorily required steps when it has information that the regulations are not being followed. After some discovery, we made a motion for summary judgment that was denied. Recently, the CSA made a serious offer to settle the case and it is likely that the case will settle within the next few weeks. The settlement includes an injunction requiring the agency to follow state law. The beneficiaries of this action are thousands of youth incarcerated in juvenile halls all over the state, who should experience conditions that are consistent with the state's regulations. Last year, we started to review documents authored by the CSA to determine whether it is complying with the injunction. This year we intend to complete that analysis. Time: 40.80; Expenses: \$487.88.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box  **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. You must file original and one copy.**

Type or print  File by the extended due date for filing the return. See instructions.	Name of Exempt Organization <b>Prison Law Office</b>		Employer identification number <b>94 2495939</b>	
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1917 Fifth Street</b>		For IRS use only	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Berkeley, CA 94710</b>			

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

- |  |   |                                      |                                    |
|--|---|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF                              | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720   | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 5227   |                                    |

**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 **Prison Law Office**  
 Telephone No. ▶ ( **510** ) **280-2621** FAX No. ▶ ( **510** ) **280-2704**
- 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 July 1, 2008, and ending June 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 We require additional time to obtain accurate figures for the information returns

<b>8a</b> 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.	<b>8a</b>	\$ <b>0</b>
<b>b</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.	<b>8b</b>	\$ <b>0</b>
<b>c Balance Due.</b> 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.	<b>8c</b>	\$ <b>0</b>

**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 ▶  Title ▶ **CPA** Date ▶ **2/12/10**

## Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
  - 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](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

Type or print  File by the due date for filing your return. See instructions.	Name of Exempt Organization <b>Prison Law Office</b>	Employer identification number <b>94 2495939</b>	
	Number, street, and room or suite no. If a P.O. box, see instructions <b>1917 Fifth Street</b>		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>Berkeley, CA 94710</b>		

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

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ Prison Law Office

Telephone No. ▶ ( 510 ) 280-2621 FAX No. ▶ ( 510 ) 280-2704

- 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 20.....or
- ▶  tax year beginning July 1, 2008, and ending June 30, 2009.

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

<b>3a</b> 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.	<b>3a</b>	\$	0
<b>b</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.	<b>3b</b>	\$	0
<b>c Balance Due.</b> 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.	<b>3c</b>	\$	0

**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.