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Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2008

Open to Public
Inspection

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

A For the 2008 calendar year, or tax year beginning NOV 1, 2008 and ending OCT 31, 2009

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	C Name of organization OFFICE & PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 Doing Business As Number and street (or P.O. box if mail is not delivered to street address) 641 NORTH CHERRY LANE Room/suite City or town, state or country, and ZIP + 4 FORT WORTH, TX 76108		D Employer identification number 75-0850331	
	E Telephone number 817-246-4981		G Gross receipts \$ 1,465,590.	
	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	If "No," attach a list (see instructions)		H(c) Group exemption number ► 0940	
	I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(5) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ► NOT APPLICABLE	
	K Type of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 1952 M State of legal domicile: TX	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: REPRESENTING OFFICE AND PROFESSIONAL MEMBER EMPLOYEES OF VARIOUS EMPLOYERS, INCLUDING		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of employees (Part V, line 2a)	5	25
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	
	9 Program service revenue (Part VIII, line 2g)	Current Year	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,197,746.	1,452,156.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	21,898.	12,043.
	12 Total revenue Add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,215.	1,391.
	1,232,859.	1,465,590.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to officers and members (Part IX, column (A), line 4)	70,501.	85,622.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	472,151.	435,974.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ►	589,819.	680,835.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,132,471.	1,202,431.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	100,388.	263,159.
	19 Revenue less expenses Subtract line 18 from line 12		
Net Assets or Fund Balances	Beginning of Year	End of Year	
	20 Total assets (Part X, line 16)	1,595,015.	1,858,163.
	21 Total liabilities (Part X, line 26)	58,859.	91,288.
	22 Net assets or fund balances Subtract line 21 from line 20	1,536,156.	1,766,875.

Part II Signature Block

Sign Here	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			
	 Signature of officer			
	MARGO S. PEEL, SECRETARY/TREASURER Type or print name and title			
Paid Preparer's Use Only	Preparer's signature ►  - CPA	Date 09-13-2010	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► DANNY G. ADDISON - CPA ► 2901 WEST BOLT STREET ► FORT WORTH, TX 76110	EIN ►		
		Phone no. ► 817-924-7300		
		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

May the IRS discuss this return with the preparer shown above? (see instructions)

832001 12-18-08 LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2008)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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Part III Statement of Program Service Accomplishments (see instructions)

1	Briefly describe the organization's mission SEE SCHEDULE O FOR CONTINUATION TO ORGANIZE ALL UNORGANIZED OFFICE, PROFESSIONAL AND CLERICAL EMPLOYEES; TO SECURE TERMS AND CONDITIONS OF EMPLOYMENT FOR ITS MEMBERS CONSONANT WITH IDEALS OF FAIR WAGES; TO PROMOTE AND ENCOURAGE HARMONIOUS RELATIONS BETWEEN OURSELVES AND OUR EMPLOYERS; TO RENDER		
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? 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? 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 \$)	including grants of \$) (Revenue \$)
OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 REPRESENTS IN EXCESS OF 4,000 UNION MEMBERS IN ARBITRATION PROCEEDINGS REGARDING GRIEVANCES AND CONTRACT NEGOTIATIONS; AS WELL AS, ALL OTHER EMPLOYMENT MATTERS AS APPROPRIATE. ALL EXPENDITURES BY OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 RELATE TO THIS EXEMPT PURPOSE.			
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 ► \$ (Must equal Part IX, Line 25, column (B).)		

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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)? <i>If "Yes," complete Schedule A</i>	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	4	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	11	X
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	12	X
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>	16	X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20	X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K.</i> <i>If "No," go to question 25</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	X

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Part IV Checklist of Required Schedules (continued)

28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee
 a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV
 b Have a family member who had a direct or indirect business relationship with the organization?
 If "Yes," complete Schedule L, Part IV
 c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations?
 If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity?
 If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?
 If "Yes," complete Schedule R, Part V, line 2

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization?
 If "Yes," complete Schedule R, Part V, line 2

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

	Yes	No
28a		X
28b	X	
28c	X	
29	X	
30	X	
31	X	
32	X	
33	X	
34	X	
35		X
36		
37		X

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable	1a	5
1b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	25
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country ► _____ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts	5a	X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).	7a	
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	8	
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.	9b	
a	Did the organization make any taxable distributions under section 4966?	10a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
10	Section 501(c)(7) organizations. Enter N/A	11a	
a	Initiation fees and capital contributions included on Part VIII, line 12	11b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12a	
11	Section 501(c)(12) organizations. Enter N/A	12b	
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	N/A	

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

Section A. Governing Body and Management

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

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

Section B. Policies

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►	NONE
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.	
<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> 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 ►	
MARGO S. PEEL, SECRETARY/TREASURER - 817-246-4981	
641 NORTH CHERRY LANE, FORT WORTH, TX 76108	

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

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

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

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

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

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

Name and Title	Average	Position	Reportable
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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

1b Total

216,123.

0. 80,507.

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

1

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization **NONE**

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Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
	g Noncash contributions included in lines 1a-1f \$				
	h Total. Add lines 1a-1f				
Program Service Revenue	2 a DUES & INITIATION FEE	Business Code 900099	1,452,156.	1,452,156.	
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f		1,452,156.		
	3	Investment income (including dividends, interest, and other similar amounts)		12,043.	12,043.
4	Income from investment of tax-exempt bond proceeds				
5	Royalties				
6 a	Gross Rents	(i) Real			
b	Less rental expenses	(ii) Personal			
c	Rental income or (loss)				
d	Net rental income or (loss)				
7 a	Gross amount from sales of assets other than inventory	(i) Securities			
b	Less cost or other basis and sales expenses	(ii) Other			
c	Gain or (loss)				
d	Net gain or (loss)				
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a			
b	Less: direct expenses	b			
c	Net income or (loss) from fundraising events				
9 a	Gross income from gaming activities. See Part IV, line 19	a			
b	Less direct expenses	b			
c	Net income or (loss) from gaming activities				
10 a	Gross sales of inventory, less returns and allowances	a			
b	Less cost of goods sold	b			
c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue		Business Code			
11 a	SALARY & EXPENSE REIMB	900099	1,391.	1,391.	
b					
c					
d	All other revenue				
e	Total. Add lines 11a-11d		1,391.		
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		1,465,590.	1,465,590.	0. 0.

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
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	85,622.			
5 Compensation of current officers, directors, trustees, and key employees	216,123.			
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	102,149.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	49,178.			
9 Other employee benefits	44,711.			
10 Payroll taxes	23,813.			
11 Fees for services (non-employees)				
a Management				
b Legal	16,068.			
c Accounting	13,233.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	27,914.			
14 Information technology				
15 Royalties				
16 Occupancy	37,521.			
17 Travel	8,963.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,759.			
20 Interest				
21 Payments to affiliates	518,920.			
22 Depreciation, depletion, and amortization				
23 Insurance	1,458.			
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 NEGOTIATIONS, ARBITRATION	23,565.			
b EXPENSE REIMBURSEMENTS	12,616.			
c REAL ESTATE PROPERTY TAXES	6,648.			
d FIDELITY BOND	4,215.			
e GOOD & WELFARE	2,542.			
f All other expenses	1,413.			
25 Total functional expenses Add lines 1 through 24f	1,202,431.			
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				

OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277

Form 990 (2008)

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	139,594.	1	240,699.
	2 Savings and temporary cash investments	1,207,285.	2	1,369,328.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost basis	10a 248,136.		
	b Less: accumulated depreciation Complete Part VI of Schedule D	10b 248,136.	10c	248,136.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
	16 Total assets. Add lines 1 through 15 (must equal line 34)	1,595,015.	16	1,858,163.
Liabilities	17 Accounts payable and accrued expenses	42,717.	17	55,763.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities Complete Part X of Schedule D	16,142.	25	35,525.
	26 Total liabilities. Add lines 17 through 25	58,859.	26	91,288.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	1,288,020.	30	1,518,739.
	31 Paid-in or capital surplus, or land, building, or equipment fund	248,136.	31	248,136.
	32 Retained earnings, endowment, accumulated income, or other funds	0.	32	0.
	33 Total net assets or fund balances	1,536,156.	33	1,766,875.
	34 Total liabilities and net assets/fund balances	1,595,015.	34	1,858,163.

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 Cash Accrual Other

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a	X	
2b	X	
2c		
3a	X	
3b		

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization **OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277** Employer identification number **75-0850331**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> 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
2a	
2b	
2c	
2d	

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? Yes No

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

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$ _____

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

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

1b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

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

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277

Schedule D (Form 990) 2008

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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)

<p>a <input type="checkbox"/> Public exhibition b <input type="checkbox"/> Scholarly research c <input type="checkbox"/> Preservation for future generations</p>	<p>d <input type="checkbox"/> Loan or exchange programs e <input type="checkbox"/> Other _____</p>
--	---

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

Yes No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes No

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

	Amount
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:

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings		137,787.		137,787.
c Leasehold improvements				
d Equipment		110,349.		110,349.
e Other				
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				248,136.

Schedule D (Form 990) 2008

OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277

Schedule D (Form 990) 2008

INTERNATIONAL UNION-LOCAL 277

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Part VII Investments - Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other _____		
Total (Col (b) should equal Form 990, Part X, col (B) line 12.) ►		

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

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

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

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

(a) Description of liability	(b) Amount
Federal income taxes	
ACCRUED SEVERANCE PAY BENEFITS	35,525.

Total. (Column (b) should equal Form 990, Part X, col (B) line 25.)

35,525.

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

OFFICE & PROFESSIONAL EMPLOYEES

Schedule D (Form 990) 2008

INTERNATIONAL UNION-LOCAL 277

75-0850331 Page 4

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

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
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
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a Investment expenses not included on Form 990, Part VIII, line 7b	4a
b Other (Describe in Part XIV)	4b
c Add lines 4a and 4b	4c
5 Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5

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

1 Total expenses and losses per audited financial statements	1
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
4 Amounts included on Form 990, Part IX, line 25, but not on line 1	
a Investment expenses not included on Form 990, Part VIII, line 7b	4a
b Other (Describe in Part XIV)	4b
c Add lines 4a and 4b	4c
5 Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5

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.

OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION - LOCAL 277 DOES NOT

**RECORD DEPRECIATION ON ITS FIXED ASSETS, BUT RATHER RECOGNIZES THE
PURCHASE OF FIXED ASSETS AS A CAPITAL OUTLAY IN THE YEAR OF PURCHASE.**

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

OMB No 1545-0047

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Inspection

Name of the organization

**OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277**Employer identification number
75-0850331**Part I Questions Regarding Compensation**

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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 the 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 checked="" 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 lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.

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

a The organization?

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

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

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

Schedule J (Form 990) 2008

INTERNATIONAL UNION-LOCAL 277 75-0850331 Page 2

Schedule J (Form 990) 2008

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

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

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

OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277

75-0850331 Page 3

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

PART I, LINE 4B: OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION - LOCAL 277 HAS A NONQUALIFIED ACCRUED SEVERANCE PAY PROGRAM. TWO OF THE OFFICERS OF THE ORGANIZATION ARE COVERED BY THIS PLAN. THE PLAN IS BEING PHASED OUT WITH A QUALIFIED PLAN REPLACING IT. THE PARTICIPANTS IN THE PLAN ARE NOT ELIGIBLE TO RECEIVE PAYMENTS FROM THE PLAN UNTIL THEY LEAVE

THE EMPLOYMENT OF OPEIU-LOCAL 277. THE PAYMENTS ACCRUED TO THE PLAN (ACCRUED BUT NOT RECEIVED BY THE OFFICERS) ARE AS FOLLOWS FOR EACH OFFICER:

BECKY TURNER - \$ 8,301.

MARGO PEEL - \$ 7,865.

THESE AMOUNTS ARE INCLUDED AS OTHER COMPENSATION IN PART VII, COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES, HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS FOR EACH RESPECTIVE OFFICER/EMPLOYEE.

Department of the Treasury
Internal Revenue Service

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

**Name of the organization OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277**

Employer identification number
75-0850331

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

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

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

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

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

Part II Loans to and/or From Interested Persons.

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

Total ► \$

Part III Grants or Assistance Benefiting Interested Persons.

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

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
BECKY TURNER	PRES. & BUS. MGR.	38,656.	TYLER L. TU		X
BECKY TURNER	PRES. & BUS. MGR.		0.	BECKY TURNER	X

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

Schedule L (Form 990 or 990-EZ) 2008

SEE SCHEDULE O FOR SCHEDULE L CONTINUATIONS

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**

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

OMB No. 1545-0047

2008Open to Public
Inspection

Name of the organization

OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277Employer identification number
75-0850331FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ARBITRATION OF MEMBER'S GRIEVANCES AND NEGOTIATION OF CONTRACTS ON
BEHALF OF MEMBERS.

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

ALL POSSIBLE ASSISTANCE TO OUR BROTHERS AND SISTERS IN THE AMERICAN
FEDERATION OF LABOR AND CONGRESS OF INDUSTRIAL ORGANIZATIONS AND THE
CANADIAN LABOUR CONGRESS; AND TO HAVE, IN GENERAL, THE SAME AIMS AND
PURPOSES OF THE INTERNATIONAL UNION PROVIDED FOR IN ITS CONSTITUTION IN
THE INTEREST OF ALL OFFICE, PROFESSIONAL AND CLERICAL WORKERS.

FORM 990, PART VI, SECTION A, LINE 6: OFFICE AND PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277 IS GOVERNED BY ITS MEMBERS FROM WITHIN THE
VARIOUS COMPANIES REPRESENTED. THESE MEMBERS ELECT THE TRUSTEES AND
OFFICERS OF ITS GOVERNING BODY, THE EXECUTIVE BOARD.FORM 990, PART VI, SECTION A, LINE 7A: THE MEMBERS OF OFFICE AND
PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 ELECT THE OFFICERS,
MEMBERS AT LARGE AND THE TRUSTEES OF OFFICE AND PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277 WHICH COMPRIZE THE GOVERNING BODY, THE
EXECUTIVE BOARD.FORM 990, PART VI, SECTION A, LINE 7B: THE MEMBERSHIP OF OFFICE AND
PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 APPROVE THE ACTIONS OF
THE ORGANIZATION'S GOVERNING BODY, THE EXECUTIVE BOARD.

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**

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

OMB No. 1545-0047

2008Open to Public
Inspection

Name of the organization

**OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277**Employer identification number
75-0850331

FORM 990, PART VI, SECTION A, LINE 10: THE FORM 990 FILED BY OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 IS PREPARED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ENGAGED BY THE EXECUTIVE BOARD, THE GOVERNING BODY OF OPEIU-LOCAL 277. THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT GOES OVER THE COMPLETED FORM 990 IN DETAIL WITH THE SECRETARY/TREASURER OF OPEIU-LOCAL 277. THE SECRETARY/TREASURER OF OPEIU-LOCAL 277 THEN MAKES A DETAILED REPORT TO THE EXECUTIVE BOARD REGARDING THE COMPLETED FORM 990.

FORM 990, PART VI, SECTION B, LINE 15: SALARIES OF ALL EMPLOYEES, WHETHER THE EMPLOYEE IS FULL TIME OR PART-TIME, INCLUDING THE TOP MANAGEMENT, PRESIDENT, BUSINESS MANAGER AND SECRETARY/TREASURER ARE SET BY THE INDEPENDENT EXECUTIVE BOARD OF OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277.

SHOULD A MEMBER NOT REGULARLY EMPLOYED BY OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 PERFORM SERVICES FOR OPEIU-LOCAL 277, SUCH MEMBER IS PAID FOR TIME SPENT ON OPEIU-LOCAL 277 UNION'S BUSINESS, SUCH AS SERVING ON A COMMITTEE, ETC., AT THE SAME PAY RATE AS THEY ARE PAID BY THEIR EMPLOYER.

FORM 990, PART VI, SECTION C, LINE 19: OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 MAKES ALL DOCUMENTS OPEN TO PUBLIC INSPECTION AVAILABLE UPON REQUEST.

OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 DOES NOT

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12-18-08

Schedule O (Form 990) 2008

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**

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

OMB No. 1545-0047

2008Open to Public
Inspection

Name of the organization

OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277Employer identification number
75-0850331

HAVE A WRITTEN CONFLICT OF INTEREST POLICY, WHISTLEBLOWER POLICY OR RECORD RETENTION POLICY. HOWEVER, THE GOVERNING BODY OF OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 ACTS UPON ALL MAJOR AGREEMENTS, ACQUISITIONS AND CONTRACTS AND ARE TOLD OF ANY POTENTIAL CONFLICTS AT THAT TIME. OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 MAKE EVERY ATTEMPT TO AVOID ANY SITUATIONS OR TRANSACTIONS THAT COULD BE VIEWED AS A CONFLICT OF INTEREST.

AN AGREED UPON PROCEDURES REPORT IS PERFORMED EACH FISCAL QUARTER BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT. THESE PROCEDURES INCLUDE A COMPREHENSIVE REVIEW OF THE FINANCIAL TRANSACTIONS OF OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 FOR THE QUARTER. THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT'S REPORT FOR EACH QUARTER IS REVIEWED BY THE EXECUTIVE BOARD.

FORM 990, PART VII CONTACT ADDRESSES FOR OFFICERS, DIRECTORS, ETC:

GENE PATTON - 10208 FIELDCREST DRIVE

FORT WORTH, TX 76126

SANDY G. SMITH - POST OFFICE BOX 123

HASLET, TX 76052

LYNDA WASHINGTON - 900 LINN STREET

WACO, TX 76704

JACKIE CURRY - POST OFFICE BOX 954

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Name of the organization

**OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION-LOCAL 277**Employer identification number
75-0850331JOSHUA, TX 76058RAMONA ALEXANDER - 337 HILLVIEW DRIVEHURST, TX 76054VELMA BUTLER - 7321 MEADOWS DRIVE NORTHFOREST HILL, TX 76140**SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:**(A) NAME OF PERSON: BECKY TURNER

(D) DESCRIPTION OF TRANSACTION: TYLER L. TURNER, THE SON OF BECKY TURNER-PRESIDENT AND BUSINESS MANAGER OF OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 IS EMPLOYED BY THE ORGANIZATION. HE WAS HIRED AND HIS SALARY WAS SET BY AN ACTION OF THE EXECUTIVE BOARD, THE GOVERNING BODY, OF THE ORGANIZATION.

(A) NAME OF PERSON: BECKY TURNER

(D) DESCRIPTION OF TRANSACTION: BECKY TURNER, PRESIDENT AND BUSINESS MANAGER OF OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277, SERVES AS THE VICE PRESIDENT OF REGION 4 FOR THE INTERNATIONAL OFFICE OF THE ORGANIZATION, OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION. THIS POSITION SERVES AS THE REPRESENTATIVE FOR THE LOCAL UNIONS IN REGION 4 TO OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-INTERNATIONAL OFFICE AND IS ELECTED BY THE MEMBERS OF REGION 4. THE FINANCIAL TRANSACTIONS BETWEEN OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277 AND OFFICE AND PROFESSIONAL

SCHEDULE O

(Form 990)

Department of the Treasury
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EMPLOYEES INTERNATIONAL UNION-INTERNATIONAL OFFICE ARE WITHIN THE
ORDINARY COURSE OF THE RELATIONSHIP BETWEEN THE TWO ORGANIZATIONS AND ARE
INCLUDED ON FORM 990, PART IX, PAGE 10, LINE 21, PAYMENTS TO AFFILIATES.
BECKY TURNER DID NOT RECEIVE COMPENSATION IN EXCESS OF \$10,000 FOR HER
SERVICE AS VICE PRESIDENT OF REGION 4; THEREFORE, ANY COMPENSATION THAT
SHE MAY HAVE RECEIVED IS NOT REQUIRED TO BE REPORTED.

FORM 990, PART VI, SECTION A, GOVERNING BODY AND MANAGEMENT, LINE 8B
NO COMMITTEE HAS AUTHORITY TO ACT ON BEHALF OF THE EXECUTIVE BOARD OF
OFFICE AND PROFESSIONAL EMPLOYEES INTERNATIONAL UNION-LOCAL 277.
COMMITTEES ARE REQUESTED TO EXAMINE OR INVESTIGATE CERTAIN SITUATIONS
AND REPORT THEIR FINDINGS BACK TO THE EXECUTIVE BOARD. THE EXECUTIVE
BOARD THEN DOCUMENTS THEIR FINDINGS IN THE MINUTES OF THE EXECUTIVE
BOARD MEETINGS.

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportion- ate allocations?	(I) Code V-JBL amount in box 20 of Schedule 201 (Form 1065)	(J) General or managing partner?
Yes	No								

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

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)
- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)
- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- l Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees
- o Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

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

(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		

Part VI Unrelated Organizations Taxable as a Partnership

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

Schedule R (Form 990) 2008