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Form **990**

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)

20**09**

Department of the Treasury Internal Revenue Service ► The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public

<u></u>		the 2000 c	alendar	year, or tax year	ar heginning	-	, 2009, and	ending	<u>.</u>		, 20		
						or Study of Res				D Emp	oyer ident	rification (number
В	٦.	if applicable:	Please use IRS							•	;		
Ļ	-	ss change	label or print or			r Study of Response				52 E Teler	hone num	608229	<u></u>
Ļ	Name	change	type.		-	is not delivered to street	address) H	oom/suite					
	Initial	return	See Specific	P. O. Box 19						(202)	<u>387-803</u>	0
] Temii	nated	Instruc-	1 -	tate or country, ar	d ZIP + 4				ı			
] Amen	ed return Washington, DC 20036									receipts \$	4,72	<u>23,523 </u>
] Applica	ition pending	F Nam	ne and address of	principal officer				H(a) is the	s a group ret	um for affiliate	≋?□Yes	 ✓ No
_		Ralph Nader/P. O. Box 19367/Washington, DC 20036									_	_	
_1	Tax-e									lo," attach	a list (see	: instructio	ons)
J	Web	site: ► wy	ww.csrl	.org					H(c) Group	exemption	number >		
K	Form											owicile. D	С
	Part I Summary 1 Briefly describe the organization's mission or most significant activities: The Center for Study of Res												
	1	Briefly de	escribe	the organizati	on's mission (r most significan	t activities:	The Cer	nter for S	tudy of	Respon	sive La	w
	'	(Center)) suppo	orts and cond	uct's a wide v	ariety of researc	h and educa	ational p	rojects t	o enco	rage the	e politic	al.
	8					ountry to be mo						116141711	
	<u> </u>			.53.5150101500350	<u> </u>								
	Š	Chook this	ا ج بده ه	If the organize	ation discontinued	its operations or disp	osed of more th	on 25% of	ite net see	ate			
	g 2									3	4		4
	ω 3 ω 4			•	•	body (Part VI, I	•			. 4	 		
	Activities & Governance 9 9 4 6 5 8				-	the governing bo	-			5	+		13
	≱ 5			f employees (F						. 6	+		
	-			f volunteers (es		• •	• • • •						100
						Part VIII, colum				. 7a			0
_	'	Net unre	elated bi	usiness taxabi	e income from	Form 990-T, line	34	· · · · ·	· · ·	. 7t			0
								<u> </u>	Prior Y		+	urrent Ye	
	_o 8	Contribu	itions ar	nd grants (Part	t VIII, line 1h)					613,500	_	44	43,005
	9 10	Program	service	e revenue (Par	t VIII, line 2g)					11,872	 		2,216
_	<u>}</u> 10	Investme	ent inco	me (Part VIII,	column (A), lin	es 3, 4, and 7d)				-462,287	<u> </u>	-1,9	28,372
2010	" 11					6d, 8c, 9c, 10c,				(0
7 0	12	Total reve	enue-a	ıdd lines 8 thro	ugh 11 (must e	gual Part VIII, colu	mn (A), line 1	2)		163,085	5	-1,48	83,15 <u>1</u>
6	13	Grants a	and simi	lar amounts p	aid (Part IX, c	olumn (A), lines 1	=3)	<u></u>		86,900)		79,000
0	14	Benefits	paid to	or for membe	ers (Part IX, co	lump (A), line (A)	CEIVE	ם. כ		()		0
	8 15									532,252	2	49	99,896
DEC	seu 15	a Profession	es, other compensation, employee benefits (Part IX esional fundraising fees (Part IX, column (A), line 1					100	31 0)		0
	<u> </u>	b Total fun	al fundraising expenses (Part IX, column (D), line 25) ► 10 1 5 2010 1								, a	THE RESERVE	
	17		_			1a-11d-11f-24f)		10		383,492			05,670
Щ	18					al Part IX columi	(A) aline 25)		1	,002,644	,	91	84,566
\$	19			penses Subtra			JEN IT	T H		-839,559			67,717
	· χ							Be	ginning of C			nd of Yes	
SCANNED		Total and	note (Da	art X, line 16) .				<u> </u>		,392,354	_		58,864
W)	20 21							• •		15,448		,	8,290
3	E 22		ets or fu	Part X, line 26;	/				18	376,906	_	19.2	50,574
	Part I		nature		CODE COL III TO E		· · · · · ·	• • •		,0,0,00		10,20	,0,0. 1
					that I have examin	ed this return, including	a accompanying	a schedule	s and state	ments an	to the be	st of my k	nowledge
		and belie	ef, it is tru	e eorrect, and eo	mplete Declaration	of preparer tother	lan officer) is ba	sed on all	ınformation	of which	preparer h	as any kno	owledge
	ign	- I k		_//_	////				4	2 3	20	10	
	lere	3	fature of c	officer	H-1-					te	1 m		
•	1010		.	. 1 . ^	M	in TRUC	L		50				
		 	salph	name and title	Manag	tiva uns	Tee_						
-		у гуре	e or print	name and title		<u> </u>	10-4-	Chec	f	T			
		Preparer					Date	setf-	·	(see instr	s identifying uctions)	number	
P	aid	signature	- F					emplo	oyed ▶ ∐		,		
P	reparer	's											
	se Only	I Firm's na	ame (or yo nploved).	ours					EIN	>	<u> </u>		
_		address,	and ZIP			-	· · · <u>- · · · · · · · · · · · · · · · ·</u>		Phone r	ю ▶ ()		
V	lay the	e IRS disc	uss this	return with th	e preparer sh	own above? (see	instructions)	<u> </u>				Yes	No

Form	990 (2009) Page 2
Pa	t III Statement of Program Service Accomplishments
1	Briefly describe the organization's mission: The Center for Study of Responsive Law (Center) supports and conducts a wide variety of research and educational projects to encourage the political economic and social institutions of this country to be more aware of the needs of citizen-consumer.
	,
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
4	If "Yes," describe these changes on Schedule O. 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 \$95,232 including grants of \$0) (Revenue \$0) Library Project Since 2002, the DC Library Renalssance Project has worked to develop local community leaders and community-based study groups that increase citizen participation in advancing broad public concerns about access to public libraries, library collections, and the siting and renovation of libraries.
4b	(Code:) (Expenses \$ 748,108 including grants of \$ 71,000) (Revenue \$ 2,216) The Center for Study of Responsive Law supports and conducts a wide variety of research and educational projects to encourage the government and corporate institutions to be more aware of the needs of the citizen-consumer. The Center has published a variety of books, reports, newsletters and pamphlets on a number of public interest issues. The Center also hosts conferences on emerging public policy matters, and operates a Freedom of Information Clearinghouse to assist citizens in using the Freedom of Information Act.
4c	(Code:) (Expenses \$ 8,000 including grants of \$ 8,000) (Revenue \$ 0)
40	The Freedom of Information Clearinghouse is a project of Public Citizen Foundation and the Center for Study of Responsive Law. We provide resources for those seeking access to information held by government agencies. The Clearinghouse provides information, free of charge, about how to file a Freedom of Information Act (FOIA) request, a database listing FOIA contact Information for each federal agency, resources on Freedom of Information requests under state laws, and current and historical information about the Freedom of Information Act.
4d	Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$ 0) (Revenue \$ 0)
4e	Total program service expenses ► 851,340

Form 990 (2009) Page 3 Part IV **Checklist of Required Schedules** Yes No Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," 2 Is the organization required to complete Schedule B, Schedule of Contributors?. Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to 3 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete 4 5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) N 5 notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," 6 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 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," 8 8 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," 9 Did the organization, directly or through a related organization, hold assets in term, permanent, or 10 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII. Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line-16?-If-"Yes,"-complete-Schedule D, Part IX: Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete 12 Schedule D, Parts XI, XII, and XIII. 12A Was the organization included in consolidated, independent audited financial statements for the tax year? 12A 18. 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E... 13 14a 14a Did the organization maintain an office, employees, or agents outside of the United States? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, 14b business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I . . . Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any 15 organization or entity located outside the United States? If "Yes," complete Schedule F, Part II. 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance 16 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services 17 17 on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I Did the organization report more than \$15,000 total of fundraising event gross income and contributions on 18 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? 19 20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

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Pa	t IV Checklist of Required Schedules (continued)			
21	Did'the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.	21	Yes	No
2 2	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		✓
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		1
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a		1
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		\
С	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		1
25a	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	24d 25a		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		✓
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		1
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III.	27		√
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			7 () 14 ()
a b	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a 28b		1
С	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	-	√
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		1
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		<u> </u>
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		1
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		✓
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		<u>✓</u>
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		✓_
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		√
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	1	

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Pai	rt V Statements Regarding Other IRS Filings and Tax Compliance			
			Yes	No
1 a	Entèr the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of	33 ²		3
'n	U.S. Information Returns. Enter -0- if not applicable			30.3
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable	٠ ا		, ·
	gaming (gambling) winnings to prize winners?	1c	N	Α
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 13	3		*
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	✓	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	(
За	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	_2	A
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		1
ь	If "Yes," enter the name of the foreign country: ▶			-11
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	ار الم	ہ۔' نست	- 1
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		1
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding	5c	N	A
6a	Prohibited Tax Shelter Transaction?	6a	1	
Ů.	organization solicit any contributions that were not tax deductible?			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	1	
7	Organizations that may receive deductible contributions under section 170(c).	1517	# . FE	100
а		7a		<i>✓</i>
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b-	2	/A-
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		1
ď	If "Yes," indicate the number of Forms 8282 filed during the year	7 P. 1	2	
ө	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 1	oxdot	√
9	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? .	7g		✓
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as			,
_	required?	7h	78 %	√
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	<u>:</u> ا	/Δ
9	Sponsoring organizations maintaining donor advised funds.	ائير سار	13.	7
	Did the organization make any taxable distributions under section 4966?	9a	7	IA
	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	N	/A
	Section 501(c)(7) organizations. Enter:	ار این درد	· /	
	Initiation fees and capital contributions included on Part VIII, line 12	£ 5,	3	
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b n/a	, , , , , , , , , , , , , , , , , , ,	1.7	
	Section 501(c)(12) organizations. Enter:	3	, el	- 2
	Gross income from members or shareholders	16	- T	-: ,
	Gross income from other sources (Do not net amounts due or paid to other sources against	ا المهرد شي		
12a	amounts due or received from them.)	12a	1	A
D	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b n/a	3 2 11		, ,

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Pa	 Governance, Management, and Disclosure For each "Yes" response to lines 2 through for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, Schedule O. See instructions. 	7b b or c	elow	, and
Sec	ction A. Governing Body and Management			
<u> </u>	Mon 72 dotoming body and management		Yes	No
b	Enter the number of voting members of the governing body	3		1
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	1	3
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		1
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		_
5	Did the organization become aware during the year of a material diversion of the organization's assets?	_5		✓
6	Does the organization have members or stockholders?	6		✓
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	_7a		1
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		√
8	Did the organization contemporaneously document the meetings held or written actions undertaken during	· · · · · · · · · · · · · · · · · · ·	25.7	1
	the year by the following:	175		-3.9
а	The governing body?	8a		✓
b	Each committee with authority to act on behalf of the governing body?	8b		✓
9	Is there any officer, director, 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	9a		_ ✓
	tion B. Policies (This Section B requests information about policies not required by the Inter-	ernal		
Hev	enue Code.)			,
		لــــــ	Yes	No
	Does the organization have local chapters, branches, or affiliates?	10a	<u> </u>	<u> </u>
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?	10b	ļi	—
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	2212	√
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	73,7		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	/	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	1	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c		1
13	Does the organization have a written whistleblower policy?	13	1	
14	Does the organization have a written document retention and destruction policy?	14	√	
15	Did the process for determining compensation of the following persons include a review and approval by	1	1 4	7.7
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	1		
а	The organization's CEO, Executive Director, or top management official	15a	1	
b	Other officers or key employees of the organization	15b	✓	
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)	725	3	V 20 1
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			1
	with a taxable entity during the year?	16a		
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	. ? }. €. -24 (a)		
	the organization's exempt status with respect to such arrangements?	16b	A.T.	/ <u>A</u>
Sec	tion 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	1/31e	only)	
. •	available for public inspection. Indicate how you make these available. Check all that apply.	,,(U)S (Orny)	
	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 inte	areet	
13	policy, and financial statements available to the public.	or mile	-1 - 50	
20	State the name, physical address, and telephone number of the person who possesses the books and reco	rde of	ftha	
20	organization: ► Beverly Orr / 1530 P Street, NW/ Washington, DC 20005/202-387-8030			

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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. Report compensation for the calendar year ending with or within the organization's tax year. 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. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees. See instructions for definition of "key employee."
- 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 co	mpensate	any o	urr			er, d	irec	tor, or trustee.		
(A)	(B)			•	C)			(D)	(E)	(F)
Name and Title	Average hours per week	Individual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated at employee	 	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
Layman Allen Trustee	00.02							0	0	0
		- ✓	<u> </u>	 	-		-			-
Edmund Shaker Trustee	00.12	1						0	0	0
Ralph Nader Trustee	19.23	1						0	0	0
Laura Milleron Trustee	00.19	1						0	0	0
						-				

the Total	Form	990 (2009)										Page
Name and title Average Posteri (robeck all that spot) Reportable compensation from the organization for the	Pa			/ Emp	loye			d Hig	hes			
Pour per veel Pour per ve		• •	1	Positi	on (r	-	-	that an	ntvi		1	1
1b Total . Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization 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 employee on line 1a? If "Yes," complete Schedule J for such individual employees on line 1a receive or accrue compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual employees 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 Complete Schedule J for such person Compensation from the organization. Name and business address (c) Compensation NONE	•	Name are time	hours per	- -	<u> </u>		T = 1			compensation from the organization	compensation from related organizations	amount of other compensation from the organization
Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ 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												
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Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ 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												
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Teportable compensation from the organization ► 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	1b			· · ·					▶		 _	
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	2			to the	ose 	liste	∍d a ——	above	;) wl	ho received me	ore than \$100,0	
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. (A) Name and business address Description of services Compensation	3								oye	e, or highest o	compensated	
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. (A) Name and business address Description of services (C) Compensation NONE	4	the organization and related organizations	greater tha	ortabl an \$15	e co 50,0	007	If "	'Yes,"	' coi	mplete Schedu	ensation from ule J for such	
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. (A) (B) (C) Compensation NONE	5	Did any person listed on line 1a receive	or accrue	comp plete	cens Sch	satio	on f	from :	anv	unrelated org		5
Compensation from the organization. (A) Name and business address NONE (B) Description of services Compensation	Sec											
Name and business address Description of services Compensation	1		ompensate	ed inde	epe	nde	nt c	ontra:	ıcto	rs that receive	d more than \$1	00,000 of
			dress								services	
2. That we have a find an and anticontrol (including but not limited to the a listed above) who we sived	NOI	IE							-			
2. That sumber of independent contractors (including but not limited to those listed above) who received					_	_		_	F			
	_											—————————————————————————————————————

Form 9	_			_					Page 9
Part	VIII	Statement of Rev	venue				(7)	- (0)	(D)
	٠.			. `		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
nts	ta	Federated campaigns		1a	. 0	`,			
g 30	b	Membership dues		1b	. 0				-
E E	С	Fundraising events .		1c	0				
ig ig		Related organizations		1d	0	, . ,	* *		
ributions, gifts, grants other similar amounts		Government grants (contri		1e	0	*	The state of the s		,
iğ g	f	All other contributions, gifts, g		ا مد ا	442.005	:	,	,	,
Contributions, gifts, grants and other similar amounts	_	and similar amounts not include		1f	443,005				r i
Sont		Noncash contributions include Total . Add lines 1a–1f	o in lines 1a-	11: 3	••••••••••••••••••••••••••••••••••••••	443,005	-	-, -	-
		Total: Add the S Ta Ti		··	Business Code		* .		
Program Service Revenue	2a	Publication Sales			900099	2,216	2,216	0	0
ě	za b			••••					
8									
Ē	4								
E	A			••••					
gra	f	All other program service		э.					
<u>a</u> _	g	Total. Add lines 2a-2f			🕨	2,216		11	, , , ,
	3	Investment income (inc	luding divi	idends	s, interest, and				
	_	other similar amounts)	, , ,			246,284	0	0	246,284
	4	Income from investment of	f tax-exem	pt bon	d proceeds 🕨	0	0	0	0
	5	Royalties			<u> </u>	0	0	0	
			(i) Real		(ii) Personal	r .		, =:	
		Gross Rents		0	0		3, 3		
		Less: rental expenses		0	0		The training	11 14 3/4 1/2 3 m	
		Rental income or (loss) Net rental income or (loss))ce)			0	0	0	0
		`	(i) Securiti	98	(ii) Other	7.	F 37 25 2 5	- 47 th 37	1,000
	7a	Gross amount from sales of assets other than inventory	· · · · · · · · · · · · · · · · · · ·	8,358	723,660			17.7	
		-		-,	120,000	17-17-17			
	D	Less: cost or other basis and sales expenses .	6,18	1,587	-34,087				
	C	Gain or (loss)		3,229	689,573				
		Net gain or (loss)			<u> ▶</u>	-2,174,656	0	0	-2,174,656
ō	Ra	Gross income from	fundraisi	ina		J. 1			7 - 7 - 7
evenue	Ou	events (not including \$				3		,	
ě		of contributions reported	d on line 1	c).					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
<u>.</u>		See Part IV, line 18		· a	0	'			
Other		Less: direct expenses		. b	<u> </u>			<u> </u>	
0	C	Net income or (loss) from	m fundrai	sing e	vents ▶	0	0	0	0
	9a	Gross income from gam	ing activiti	es.	_	3			
		See Part IV, line 19			0	<u> </u> 5		101	
	b	Less: direct expenses, Net income or (loss) fro	 m aamina	. b	<u> </u>	0	0	0	, ,
					<u>-</u>		-	· · · · · ·	_,*' , _, ,,
	10a	Gross sales of inve			o	1			
	L	returns and allowances Less: cost of goods so			0		1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	200	1. 5. 4.
		Net income or (loss) from			<u>-</u>	0	0	Ō	0
		Miscellaneous Revi	enue		Business Code	100	0	31 18 5 8 6 .	15 111
	11a						\		
	b			• • • • • •					
	2								
	ď	All other revenue							
İ		Total. Add lines 11a-1	1d .				·, · · ·	\$ 7. Y.	
		Total revenue. See ins			<u> ▶</u>	-1,483,151	2,216	0	-1,928,372

Form **990** (2009)

fundraising solicitation

Form 990 (2009)

Page 10

Statement of Functional Expenses Part IX 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). (D) Fundraising (A) Total expenses (B) Program service Do not include amounts reported on lines 6b. Management and 7b, 8b, 9b, and 10b of Part VIII. general expenses Grants and other assistance to governments and 79,000 79,000 organizations in the U.S. See Part IV, line 21 Grants and other assistance to individuals in 0 0 the U.S. See Part IV, line 22 Grants and other assistance to governments, organizations, and individuals outside the 0 U.S. See Part IV. lines 15 and 16 0 0 Benefits paid to or for members Compensation of current officers, directors, 0 0 a 0 trustees, and key employees Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and 0 persons described in section 4958(c)(3)(B) . . . 381,398 311,893 53,522 15,983 Other salaries and wages Pension plan contributions (include section 401(k) 16,000 14,000 1.800 200 and section 403(b) employer contributions) . . . 71,866 65,218 6,648 0 Other employee benefits 30,632 25,304 Payroll taxes 4,165 1,163 10 Fees for services (non-employees): 11 0 Management 0 0 0 0 0 0 0 0 Accounting 0 0 0 0 Lobbying 3. Tr. 15. Entropy of the services 0 0 Professional fundraising services See Part IV, line 17 0 0 0 0 f Investment management fees . . . 29,532 29,532 0 0 0 0 0 0 12 Advertising and promotion. 86,137 93,705 5.959 1.609 13 Office expenses Information technology . . 0 0 0 0 14 0 0 0 0 15 Royalties 274,010 234,386 30,569 9,055 16 Occupancy 1,609 1,609 0 0 17 18 Payments of travel or entertainment expenses 0 n 0 0 for any federal, state, or local public officials 96 96 0 0 19 Conferences, conventions, and meetings . 0 0 0 0 20 0 0 0 Payments to affiliates . . . 0 ō 1,628 1,628 0 22 Depreciation, depletion, and amortization. 5,090 4,165 211 714 23 Insurance 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.) C d All other expenses 98,566 851,340 105,005 28,221 Total functional expenses. Add lines 1 through 24f Joint costs. Check here ▶ ☐ if following SOP 98-2. Complete this line only if the Organization reported in column (B) joint costs from a combined educational campaign and

Form 990 (2009)

Page 11

Pa	rt X	Balance Sheet			
		•	(A) Beginning of year		(B) End of year
	1	Cash-non-interest-bearing	1,233	1	10,358
	2	Savings and temporary cash investments	16,215,793	2	15,607,291
	3	Pledges and grants receivable, net	2,500	3	54,935
	4	Accounts receivable, net	10,358	4	5,156
	5	Receivables from current and former officers, directors, trustees, key			
		employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	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	0	6	0
ş	7	Notes and loans receivable, net	0	7	0
Assets	8	Inventories for sale or use	0	8	0
Ä	9	Prepaid expenses and deferred charges	0	9	2,102
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	The state of	,	
			4,060	100	2,431
		coo. documented coprediction	2,155,495	_	3,573,676
	11	Investments—publicly traded securities	0		5,575,570
	12	·	0		0
	13	Investments—program-related. See Part IV, line 11	<u>-</u>	14	0
	14 15	Intangible assets	2015		2,915
	16	Other assets. See Part IV, line 11	18,392,354		19,258,864
	17	· · · · · · · · · · · · · · · · · · ·	15,448		8,290
	-	Accounts payable and accrued expenses	0	18	0,250
	18	Grants payable	. 0	19	0
	19	Deferred revenue	0		0
Ø	20	Tax-exempt bond liabilities	0		0
Liabilities	21	Escrow or custodial account liability. Complete Part IV of Schedule D	THE BELL CAND	~.£	114 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Ē	22	Payables to current and former officers, directors, trustees, key			
Ľ		employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	فاست. 0	22	0
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities. Complete Part X of Schedule D	0	25	0
	26	Total liabilities. Add lines 17 through 25	15,448	26	8,290
ances		Organizations that follow SFAS 117, check here ▶ ☐ and complete lines 27 through 29, and lines 33 and 34.	The secretary		
a	27	Unrestricted net assets	18,376,906	27	19,250,574
Bal	28	Temporarily restricted net assets	0	28	0
ᄝ	29	Permanently restricted net assets	0	29	0
Net Assets or Fund Ba		Organizations that do not follow SFAS 117, check here ▶ □ and complete lines 30 through 34.			
S	30	Capital stock or trust principal, or current funds	0	30	0
set	31	Paid-in or capital surplus, or land, building, or equipment fund	0	31	0
AS	32	Retained earnings, endowment, accumulated income, or other funds	0	32	0
<u></u>	33	Total net assets or fund balances	18,376,906		19,250,574
Z	34	Total liabilities and net assets/fund balances	18,392,354		19,258,864
	<u> </u>		,,		

Form **990** (2009)

orm	990 (2009)		Pag	ge 12
Pa	rt XI Financial Statements and Reporting			
			Yes	No
1	Accounting method used to prepare the Form 990: Cash Accrual Other If the organization changed its method of accounting from a prior year or checked "Other," explain in	, ,	· · · · · · · · · · · · · · · · · · ·	4
	Schedule O.		يتشد	
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		1
b	Were the organization's financial statements audited by an independent accountant?	2b_		✓
C	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	N	/ A
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	10.2	A. A.	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			2.7
3а	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		1
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b	N	VA

Form **990** (2009)

SC HEDULE A (Form 990 or 990-EZ)

Department of the Treasury

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

Open to Public Inspection

Internal Revenue Service
Name of the organization

Employer identification number 52 6082290

Ce	iter	for Study of	Responsive La	w					52		08229	0	
Pa	<u>rt I</u>	Reason	for Public Cl	narity Status (All or	ganizati	ons mus	t compl	ete this	part.) Se	e instruc	ctions.		
The				ndation because it is: irches, or association									
								section 1	νυ(α)(1)(A)(1).			
2				on 170(b)(1)(A)(ii). (At					/41 / A \ /***				
3				hospital service organ									
4		hospital's na	ame, city, and st						·				
5			tion operated for (b)(1)(A)(iv). (Co	r the benefit of a colle mplete Part II.)	ege or un	iversity ov	wned or	operated	by a gov	ernmenta	l unit d	escril	bed i
6		A federal, st	ate, or local gov	remment or governme	ental unit	describe	d in sect	tion 170(b)(1)(A)(v).			
7	Ø			y receives a substanti (1)(A)(vi). (Complete F		its suppo	ort from a	ı governn	nental un	it or from	the ger	neral	public
8				d in section 170(b)(1)		Complete	Part II.)						
9				y receives: (1) more th				m contrib	outions, n	nembersh	io fees	and	aross
		receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)											
		•						-	-				
10	님			nd operated exclusive									
11	Ц	purposes of	one or more pu	and operated exclusively blicly supported orgainst describes the type	nizations	describe	d in sect	ion 509(a)(1) or se	ction 509((a)(2). S	ee se	ut the
		a 🗆 Type		_		oe III–Fun					Type		ther
е		By checking persons other	this box, I cer	tify that the organiza on managers and othe	tion is no	ot control	lled direc	tly or inc	directly b	y one or	more (disqu	alified
f			ization received , check this box	a written determinat	ion from	the IRS	that it is	а Туре	l, Type il	, or Type	III sup	porti	ng _
9		•	st 17, 2006, has	the organization acce	epted any	gift or c	ontribution	on from a	iny of the	· · · ·	• • •		ا
		(i) A persor	n who directly o	r indirectly controls, oning body of the sup		_	•	th persor		٠,	11g(i)	Yes	No
				erson described in (i)	-	•					11g(ii)		
				of a person described		(ii) above					11g(iii)		
h				ation about the suppo							(**3()		L
	Jam	e of supported	(ii) EIN	(iii) Type of organization		organization		ou notify	(vı)	s the	(via	Атоил	t of
***		ganization	(.,	(described on lines 1~9	in cot (i) li	sted in your	the organ	nization in	organizat	tion in col		upport	
				above or IRC section (see instructions))	governing	document?		of your port?		zed in the S?			
				(00000000)	Yes	No	Yes	No	Yes	No			
				 	1.03	 	103	\ \ \ \ \	103	140			
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			4.2. A. D. A. C.		を紹子の	364515-	- Si	12 A 2	12.	13.			
Total	_					(2)	新		AND US E				

Schedule A (Form 990 or 990-EZ) 2009 Page 2 Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (Complete only if you checked the box on line 5, 7, or 8 of Part I.) Section A. Public Support (a) 2005 (b) 2006 (f) Total Calendar year (or fiscal year beginning in) (d) 2008 (e) 2009 Gifts, grants, contributions, and membership fees received. (Do not 443,005 3,769,119 991,597 950,095 770,922 613,500 include any "unusual grants") Tax revenues levied for the organization's benefit and either paid to or expended on 0 0 0 0 0 its behalf The value of services or facilities furnished by a governmental unit to the 0 0 organization without charge 950,095 770,922 613,500 443,005 3,769,119 991,597 4 Total. Add lines 1 through 3 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount 2,861,042 shown on line 11, column (f) Public support. Subtract line 5 from line 4. 908,077 Section B. Total Support (a) 2005 (b) 2006 (c) 2007 (d) 2008 (f) Total Calendar year (or fiscal year beginning in) (e) 2009 991,597 950,095 770,922 613,500 443,005 3,769,119 7 Amounts from line 4 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar 280,418 571,543 674,407 528,688 246,284 2,301,340 sources Net income from unrelated business activities, whether or not the business is 0 0 0 0 0 0 regularly carned on Other income. Do not include gain or 10 loss from the sale of capital assets (Explain in Part IV.) , , , , . . . 6.070,459 11 Total support. Add lines 7 through 10 . 163,560 12 Gross receipts from related activities, etc. (see instructions) First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here Section C. Computation of Public Support Percentage 14.96 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) 14.90 15 Public support percentage from 2008 Schedule A, Part II, line 14 15 33\% % support test - 2009. If the organization did not check the box on line 13, and line 14 is 33\% % or more, check this box 331/3 % support test -- 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 331/3 % or more, check this 17a 10%-facts-and-circumstances test - 2009. 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 10%-facts-and-circumstances test-2008. 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 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions > 18

Sche	dule A (Form 990 or 990-EZ) 2009						Page 3
Pa	rt III Support Schedule for Orga (Complete only if you checke				9)(2)		
Sec	ction A. Public Support						
С	alendar year (or fiscal year beginning in) 🕨	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 2	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
3	furnished in any activity that is related to the organization's tax-exempt purpose. Gross receipts from activities that are not an		-				
	unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5			 			
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons .						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b		1				1
8	Public support (Subtract line 7c from line 6.)		THE !				
	tion B. Total Support						
C	alendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 10a	Amounts from line 6 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
11	Add lines 10a and 10b						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First five years. If the Form 990 is for organization, check this box and stop	here	<u> </u>				
Sec	tion C. Computation of Public Su	 	-			, ,	
15 16	Public support percentage for 2009 (lin Public support percentage from 2008 st	Schedule A, P	art III, line 15	ne 13, column		15 16	<u>%</u> %_
Sec	tion D. Computation of Investmen	nt Income P	ercentage				
17 18	Investment income percentage for 200 Investment income percentage from 20			•		17	% %
19a		anization did n	ot check the b	ox on line 14, a	and line 15 is n		
b	33% % support tests—2008. If the organ line 18 is not more than 33% %, check this	nization did not	check a box or	line 14 or line	19a, and line 1	6 is more than	33% %, and
20	Private foundation. If the organization		-	=			

Schedule A (Fo	orm 990 or 990-EZ) 20	009				Page 4
	Supplementa	Information.	Complete this Part III, line 12.	part to provide the Provide any other	he explanations required er additional information	by Part II, line 10:
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SCHEDULE D (Form 990)

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. 20L

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service ► Attach to Form 990. ► See separate instructions.

Name of the organization Employer identification number Center for Study of Responsive Law 52 6082290 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 Total number at end of year 1 Aggregate contributions to (during year) Aggregate grants from (during year) Aggregate value at end of year . . . 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 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7. 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 a certified historic structure ☐ Preservation of open space Complete lines 2a through 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 Tax Year a Total number of conservation easements 2a 2b 2c Number of conservation easements on a certifled historic structure included in (a) , Number of conservation easements included in (c) acquired after 8/17/06 2d Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ Number of states where property subject to conservation easement is located ▶ Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year 7 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 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. 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. 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: 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:

Sung the organizations accession, and other records, check any of the following that are a significant use of its collection items (check all that apply): Scholarly research Problic skhibition Problic s	Sche	dule D (Form 990) 2009						Page 2
collection items (check all that apply): a	Pa	t III Organizations Maintaini	ng Collections	of Art, Histo	ical Treasure	s, or O	ther Similar A	ssets (continued)
b Scholarly research	3			other records,	check any of th	ne follow	ring that are a s	ignificant use of its
b Scholarly research Other	а	Public exhibition		a 🗆	Loan or excl	hange p	rograms	
Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV. Durling 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? Escrow and Coustodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part X, line 21. Is it he organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? It is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? It is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X!IV and complete the following table: Beginning balance C Beginning balance Beginning balance and additions during the year and part XIV. Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10. The part XIV. Beginning of year balance and the properties of the organization answered "Yes" to Form 990, Part IV, line 10. Contributions C Net investment earnings, gains, and losses and programs. If Administrative expenses and programs. If Administrative expenses and programs. Administrative and programs. Administrative expenses and programs. Administrativ	b	Scholarty research		e 🗆				
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 atther than to be maintained as part of the organization's collection?	C	Preservation for future generation	ions					
assets to be sold to raise funds rather than to be maintained as part of the organization's collection?	4		ation's collections	and explain	how they furth	er the or	ganization's ex	empt purpose in
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? 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 2a Did the organization include an amount on Form 990, Part X, line 21? b If "Yes," explain the arrangement in Part XIV. Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10. li "Yes," explain the arrangement in Part XIV. Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10. c Net investment earnings, gains, and 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 ▶ % c Term endowment ▶ % b Permanent endowment Ivands not in the possession of the organization that are held and administered for the organization by: (i) unrelated organizations (ii) related organizations (iii) related organizations (ii	5							Yes No
included on Form 990, Part X? Yes Yes No	Pa					answer	ed "Yes" to Fo	orm 990, Part
b f "Yes," explain the arrangement in Part XIV and complete the following table: C Beginning balance 1c 1c 1d 1d 1d 1d 1d 1d	1a	Is the organization an agent, trustee included on Form 990, Part X?	o, custodian or ot	her intermedia	ary for contribu	tions or	other assets no	
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Did the organization include an amount on Form 990, Part X, line 217	• е	Distributions during the year				. <u>1e</u>	 	. .
b if "Yes," explain the arrangement in Part XIV. Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10. 1a Beginning of year balance	f	Ending balance				, <u>lf</u>	<u> </u>	
(a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back (d) Three years back (e) Four years back (e)				, Part X, line	21?			∐ Yes ∐ No
Beginning of year balance	Pai	rt V Endowment Funds. Co	mplete if the org	ganization ar	swered "Yes	" to For	m 990, Part I	/, line 10.
b Contributions			(a) Current year	(b) Prior yea	r (c) Two yea	ırs back		
Contentions Cont	1a	Beginning of year balance			1200		The second	
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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 ▶	d	Grants or scholarships			P. Carlot			· 图 · 图 · 图 · 图 · 图 · 图 · 图 · 图 · 图 · 图
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Provide the estimated percentage of the year end balance held as: Board designated or quasi-endowment ▶	f	Administrative expenses					AND THE REAL PROPERTY.	
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a Board designated or quasi-endowment ▶	2	Provide the estimated percentage o	f the year end ba	lance held as				
Term endowment ►	a		-					
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? 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 (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value 1a Land b Buildings c Leasehold improvements d Equipment 19.022 16.591 2.431 e Other Other	b	Permanent endowment ▶	%					
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Closely-held equity interests	Schedule D (Form 990) 2009			Page 3
Cost or end-of-year market value	Part VII Investments—Other Securitie	s. See Form 990, Part X	(, line 12.	
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2. FIN 48 Footnote. 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.

sche	ule D (Form 990) 2009		Page 4
Pa	t XI Reconciliation of Change in Net Assets from Form 99	0 to Audited 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 through 8		9
10	Excess or (deficit) for the year per audited financial statements. Com	bine lines 3 and 9	10
Pa	t XII Reconciliation of Revenue per Audited Financial St	tatements With Reven	ue per Return
1	Total revenue, gains, and other support per audited financial stateme	ents	. 1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		- 3
а	Net unrealized gains on investments		
b	Donated services and use of facilities		
C	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)		<u> </u>
8	Add lines 2a through 2d		
3	Subtract line 2e from line 1		· 3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	_ I _ I	7 N. 12
а	Investment expenses not included on Form 990, Part VIII, line 7b .		
b	Other (Describe in Part XIV.)		
c	Add lines 4a and 4b		
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line		
_	t XIII Reconciliation of Expenses per Audited Financial S		nses per Return
1	·	· · · · · · · · · · ·	. 213
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	l on l	
а	Donated services and use of facilities	1 - 1	
Ь	Prior year adjustments	·	
C	Other losses		
đ	Other (Describe in Part XIV.)		2e
9	Add lines 2a through 2d		3
3	Subtract line 2e from line 1		- 3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	4a	
a	Investment expenses not included on Form 990, Part VIII, line 7b	- 1	
b	Other (Describe in Part XIV.)		
5	Add lines 4a and 4b Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part	t Lline 18)	•
	t XIV Supplemental Information		
	plete this part to provide the descriptions required for Part II, lines 3,	5 and 0: Part III lines 1a	and 4: Part IV lines 1h
	2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4		
	and to provide any additional information	,,,	·

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Schedule D (For	m 990) 2009 F	ege 5
Part XIV	Supplemental Information (continued)	
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SCHEDULE O (Form 990)

Department of the Treasury

Name of the organization

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.

► Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Employer identification number

Center for Study of Responsive Law 52 6082290 Part VI, Section A, Line 2 -- Ralph Nader and Laura Milleron are siblings. Part VI, Section A, Line 11A -- Form 990 was reviewed by Managing Trustee, and by other Trustees, upon request. Part VI, Section B, Line 15 - The Managing Trustee reviews and approves the compensation of all employees to ensure that staff are hired at a reasonable cost. Comparable market data is used from nonprofits in this geographic area. Part IV, Section C, Line 19 - The Center for Study of Responsive Law (CSRL) provides comprehensive and timely information to the public, the media, contributors and government agencies. All solicitation materials accurately represent the CSRL's policies, practices and programs. All financial, organizational and program reports are complete and accurate. All information about the CSRL reflects the policies and practices of the organization. Basic information about the CSRL, such as the Form 990, shall be made available, upon request, in a timely manner, and without charge to individuals who request it.

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Governments, and Individuals in the United States

600%.

OMB No 1545-0047

Open to Publi

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

Grants and Other Assistance to Organizations,

Inspection Employer identification number

≗ (h) Purpose of grant or assistance general support FOIA support Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use 6082290 ✓ Yes Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. (g) Description of non-cash assistance 22 n/a n∕a (f) Method of valuation (book, FMV, appraisal, other) n/a | n/a n/a (e) Amount of non-cash assistance **7**a (d) Amount of cash grant 8,000 66,000 Part IV and Schedule I-1 (Form 990) if additional space is needed (c) IRC section if applicable the selection criteria used to award the grants or assistance? Part I General Information on Grants and Assistance 501(c)(3) 501(c)(3) 52-1263996 52-2315593 (p) EIN Center for Study of Responsive Law Public Citizen Fdtn/1600 20th St., NW/Wash., DC 1 (a) Name and address of organization Citizen Works/P.O. Box 18748 Washington, DC 20036 or government Name of the organization

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

Enter total number of section 501(c)(3) and government organizations

Enter total number of other organizations

Cat. No 50055P

Schedule I (Form 990) 2009

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Schedule I (Fc	schedule I (Form 990) 2009					Page
Part III	Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.	dividuals in the	United States. Col	mplete if the organ	ization answered "Yes"	to Form 990. Part IV. line 22.
	Use Part IV and Schedule I-1 (Form 990) if additional space is needed.	990) if additional	space is needed.	•		
	(a) Type of grant or assistance	(b) Number of	(c) Amount of	(d) Amount of	(e) Method of valuation (book,	(f) Description of non-cash assistance
		recipients	cash grant	non-cash assistance	- rmv, appraisal, otner)	

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
		,			
		!			
Part IV Supplemental Information. Complete this	te this part to pr	ovide the information	on required in Part	part to provide the information required in Part I, line 2, and any other additional information.	additional information.
In pursuing our organizational mission, we take all reasonable measures to abide by all laws and regulations applicable to tax-exempt charitable organizations and to	II reasonable mea	sures to abide by all	laws and regulation	is applicable to tax-exem	pt charitable organizations and to
ensure grants made by the Board of Trustees are used in	used in an efficie	an efficient and effective manner.	ner.		

Prior to making a grant, the Trustees or staff will review the activities of a proposed grantee organization and its programs and assess the organization's capacity to ensure grants made by the Board of Trustees are used in an efficient and effective manner. undertake the work for which the proposed grant is being made.

The Trustees or staff will also conduct a review to ensure that the proposed grantee is in compliance with any applicable U.S. Anti-Terrorism Financing Rules.

Trustees or staff will interview or visit the grantee during the term of a grant. Trustees or staff will require that grantees submit financial and narrative reports during or after the grant term, to ensure compliance with the terms of the grant.

Center for Study of Responsive Law 2009 FORM 990

Public Support Case for the Center for Study of Responsive Law (EIN: 52-6082290)

Background

Founded in 1968, the Center for Study of Responsive Law is a Washington, DC charitable trust organized under the laws of the District of Columbia¹.

The Center for Study of Responsive Law (CSRL) was founded by Ralph Nader in 1968. Since then it has sponsored a wide variety of books, organizing projects, litigation and has hosted scores of conferences focusing on government and corporate accountability. One of the Center's primary goals is to empower citizens. The Center focuses on a variety of environmental, consumer and worker health and safety issues.

In June 1968, the Center formed its first task force comprised of seven law student volunteers. The task force began a review of the Federal Trade Commission (FTC), a government commission entrusted with protecting consumers from shoddy products, fraudulent business practices and deceptive advertising. When the Center's FTC report was released in January 1969, Senator Abraham Ribicoff praised its youthful authors "Bureaucracy being what it is, I am fascinated by your ability to get in so deep, and get so much information. I am sure that you gentlemen are the envy of the large number of reporters here." The report eventually triggered a major revamping of the FTC headquarters and its field offices.

Analysis

The CSRL qualifies as a "publicly supported" organization described under section 170(b)(1)(A)(vi) and therefore as an organization described in section 509(a)(1) because it satisfies the "facts and circumstances test" set forth in section 1.170A-9(e)(3) of the Treasury Regulations.

A. Threshold Requirements

The CSRL is eligible for a determination of public support under the facts and circumstances test because it meets the two threshold requirements for consideration. First, the portion of the CSRL's support that qualifies as eligible public support is 14.96 percent, which exceeds the 10% threshold required under Treasury Regulation section

¹ See **TENTH** article of the **TRUST AGREEMENT**: This is a District of Columbia charitable trust, made in Washington, D. C., and is to be governed, and construed, and administered according to the laws of the District of Columbia, and shall continue to be so governed, and construed and administered even though it is administered elsewhere.

1.170A-9(e)(3)(i). Moreover the portions of CSRL's support that qualify as public support has been substantial in the past five years.²

Second, the CSRL's operations ensure that it will continue to attract new and additional public support, as required by Treasury Regulation section 1.170A-9(e)(3)(ii). CSRL has an active fundraising program targeting individuals, and private foundations. In addition, the CSRL is developing bequests program and small donor solicitation program. These efforts and the fact the CSRL exceeds the 10% threshold requirement mean the CSRL satisfies the threshold requirement for qualifying as publicly supported under the facts and circumstances test.

B. Other Relevant Factors

In determining whether CSRL meets the "facts and circumstances test," the Treasury Regulations also provide a list of factors that serve as indicia of whether an organization qualifies as "publicly supported." The higher the percentage of support above the 10% requirement, the lower the organization's burden in establishing its publicly supported nature with other factors. These additional factors, discussed below, provide additional evidence that CSRL satisfies the facts and circumstances test.

1. Sources of Support

CSRL receives its public support from a wide variety of contributors, providing further support for CSRL's qualification as a "publicly supported" entity. These donors include tax-exempt entities, foundations, and individuals.

The CSRL has successfully been widening its circle of individual donors. The CSRL has held fundraising events with themes ranging from auto safety to library policy. Later this year, the CSRL will sponsor a fundraising event focusing on poverty in Washington, DC. Such efforts have increased the CSRL individual donor base.

CSRL plans to continue reaching out to new donors in the coming years. For example, CSRL is working to create new relationships with different foundations and individuals. Given the broad public concern about the issues the CSRL addresses, there is every reason to believe that CSRL will be successful in attracting additional donors.

² CSRL Public Support 2004 to 2009:

Year	Public Support
2004	32.34 percent
2005	47.16 percent
2006	40.78 percent
2007	32.79 percent
2008	14.90 percent
2009	14.96 percent

2. Representative Governing Body

The representative nature of an organization's governing body is also a factor in determining whether it qualifies under the "facts and circumstances test." In considering whether a board is representative, relevant factors are the members' expertise in the relevant field, their history of leadership in the community, and their tradition of public service. CSRL has four trustees with expertise in a diverse range of topics critical to its success, including NGO operations, fundraising, anthropology, law, and general research; accordingly, the Board "represents a broad cross-section of the views and interests of the communities [CSRL] serves." The following individuals currently serve as the CSRL's Trustees:

Ralph Nader, Managing Trustee, is one of America's most effective social critics. Named by The Atlantic as one of the 100 most influential figures in American history, and by Time and Life magazines as one of the hundred most influential Americans of the twentieth century, his documented criticism of government and industry has had widespread effect on public awareness and bureaucratic power. He is the "U.S.'s toughest customer" says Time magazine. His inspiration and example have galvanized a whole population of consumer advocates, citizen activists, and public interest lawyers who in turn have established their own organizations throughout the country.

For over four decades, Nader has exposed problems and organized millions of citizens into more than 100 public interest groups to advocate for solutions. His efforts have helped create a framework of laws, regulatory agencies, and federal standards that have improved the quality of life for two generations of Americans. Because of Ralph Nader we drive safer cars, eat healthier food, breathe better air, drink cleaner water, and work in safer environments.

Nader's original research organization is the Washington, D.C.-based Center for Study of Responsive Law. Since 1969, the Center has produced innumerable reports on wideranging subjects such as the Interstate Commerce Commission, auto and food safety, water pollution and drinking water contamination, occupational hazards, veterans problems, information and library policy, aviation, pensions, corporate welfare, and government procurement. In 1955 Ralph Nader received an AB magna cum laude from Princeton University, and in 1958 he received a LLB with distinction from Harvard University.

Layman Allen has been a pioneer in the use of mathematical logic as a tool of analysis in law as well as in the use of computers in the field of legal research. He has developed a formal system of the logic of legal relations, which includes underlying systems of propositional, predicate, class, deontic, action, time, and capacitive logic. The primary application of the logic of legal relations and its accompanying legal relations language is in the drafting and interpretation of legal documents ranging from constitutions and statutes to contracts and by-laws. In the field of artificial intelligence and law the legal relations language has led to generative expert systems that facilitate analysis of legal

provisions having multiple interpretations stemming from ambiguous expression of logical structure. His interest in teaching mathematical logic to lawyers has led to the development of a series of games about logic, mathematics, and law, the most notable being WFF 'N PROOF, EQUATIONS, and The Legal Argument Game of Legal Relations. Professor Allen is a graduate of Princeton with an A.B., Harvard with an M.P.A., and Yale with an LL.B. His research interests are mathematical logic, computers and law, instructional gaming, and artificial intelligence. He came to Michigan Law School from Yale in 1966.

Laura Nader Milleron is currently a Professor of Anthropology at the University of California, Berkeley. She received her Ph.D. in Anthropology from Radcliffe College in 1961. Her education included fieldwork in a Zapotec village in the state of Oaxaca, Mexico, which nurtured her interest in law as it exists in various societies.

Her areas of interest include: comparative ethnography of law and dispute resolution; conflict; comparative family organization; the anthropology of professional mindsets; and the ethnology of the Middle East, Mexico, Latin America and the contemporary United States. Her published work includes: Harmony, Ideology—Injustice and Control in a Mountain Zapotec Village (1990) and The Life of the Law: Anthropological Projects (2002) and, with Ugo Mattei, Plunder - When the Rule of Law is Illegal (2008). Energy Choices in a Democratic Society (1980) is the initial work that has continued on in the area of energy and resources resulting in Naked Science—Anthropological Inquiry into Boundaries, Power, and Knowledge (1996), and culminating in the Energy. Reader (Wiley Blackwell 2010). Essays in Controlling Processes (1994, 1996, 2002) is an ongoing work that attempts to synthesize contemporary work on power and control. Her films To Make the Balance and the PBS film Little Injustices are widely disseminated. In 1995 the Law and Society Association awarded her the Kalven Prize. Nader is a member of the American Academy of Arts and Sciences.

Edmund Shaker has practiced law for 59 years. He has expertise in: Corporate Law; Commercial Law; Business Law; Commercial Contracts; and International Business Law. He was admitted to practice law in 1950 in Alberta, Canada and in 1951 Ontario Canada. He received a B.A. from the University of Toronto in 1949 and an L.L.B degree from the University of Toronto. He was appointed Queen's Counsel 1976. He is also a member of: the Law Society of Upper Canada; Hamilton Law Association; Canadian Bar Association; and the Canadian Tax Foundation.

3. Public Participation in Programs

Under section 1.170A-9(e)(3)(vi)(a) of the Treasury Regulations, a factor indicating that an organization qualifies as "publicly supported" under the facts and circumstances test is that the organization generally provides facilities or services directly for the benefit of the general public on a continuing basis, such as a conservation organization distributing educational materials. Another factor is whether an organization maintains a definitive program to accomplish its charitable work in the community.

CSRL operates a number of programs that satisfy these two factors.

For example, CSRL conducts education and outreach programs to inform the general public about a variety of issues.

One CSRL program is particularly beneficial to the Washington, DC community. Since 2002 the CSRL's DC Library Renaissance Project has worked to develop local community leaders and community-based study groups that increase citizen participation in advancing broad public and neighborhood concerns about access to public libraries, library collections, and the siting and renovation of libraries. The DC Library Renaissance Project has over 100 community volunteers.

The Center has sponsored several conferences on a variety of topics including: Federal Chartering of Corporations, Legal Obstacles to Antitrust Enforcement, the Impact of Financial Deregulation, Controlling Corporate Abuses, the Role of Government Sponsored Enterprises, Strategies to Address the Impact of Improperly Stored Hazardous Waste, The Role of the Federal Reserve, Techniques of Improving Civic Education, New Approaches to Antitrust Remedies, Access to Medicines in Less Developed Countries, The Rights in Indigenous People, The Rising Cost of Legal Fees, Consumer Rights, Environmental Protection, Government Accountability, The Role of Computers in Society, Investigative Reporting for Student Journalists, Environmental Threats to our Planets Oceans, Financial Regulation, The Role of Robust Public Libraries in a Democracy, The Options for Restructuring Government Sponsored Enterprises (Fannie Mae & Freddie Mac), The Health, Safety and Privacy Issues Presented Airport Security X-ray Scanners, Executive Compensation in the Financial Service Sector, The Benefits of A Stock Transfer Tax, and The Impact of Financial Deregulation on the U.S. Economy. The conferences have been open to the public, and have featured diverse viewpoints on these important public policy topics.

The Center operates several informational clearinghouses:

- 1. The Multinationals Resource Center (MRC)
 The Multinationals Resource Center (MRC) provides valuable
 information, free of charge, to: policymakers, environmental and
 consumer groups and journalists. Through its research and outreach
 programs, MRC functions as a unique source of support for people in less
 developed countries.
- 2. Privatization Watch chronicles the trends in privatization of government assets. http://privatizationwatch.org/
- 3. The Works Bulletin chronicles the work being done to improve our nation's infrastructure. http://worksbulletin.org/

4. The Warming Bulletin reports on scientific and policymaking on global warming issues. http://warmingbulletin.org/

The Center launched several projects with broad public benefit including:

- * Consumer Project on Technology
- * Government Purchasing Project
- * Resource Conservation Alliance
- * Freedom of Information Clearinghouse
- * DC Library Renaissance Project
- * League of Fans

The Center has published books, reports, newsletters, and pamphlets on wide variety of consumer, environmental, and corporate and government accountability issues. A list of Center books, reports and newsletters is attached as **APPENDIX** A.

The CSRL is currently in the process of creating a digital archive of all its major research reports and books and presentations. This digital archive will be a valuable resource for scholars, consumer advocates, environmentalists, government officials and the general public. The materials will be freely available to the public via the CSRL website.

And, the Center has donated many thousands of copies of its books to other nonprofit organizations and to high schools, colleges and universities.

Moreover, under section 1.170A-9(e)(3)(vi)(c)(1) of the Treasury Regulations, another factor indicating that an organization qualifies as "publicly supported" under the facts and circumstances test is that "members of the public having specialized knowledge or expertise, public officials, or civic or community leaders" participate in, or sponsor, the organization's programs. As discussed above, CSRL's conferences, publications, and web sites have been extremely useful to policymakers, civic leaders and the general public.

Conclusion

In summary, CSRL has the characteristics of a "publicly supported" organization, based on the facts and circumstances test described in section 1.170A-9(e)(3) of the Treasury Regulations. Specifically, a small number of donors do not control CSRL; rather it is an institution that bears many of the indicia of a "publicly supported" organization, including public support from a cross-section of donors, with a representative governing body. Moreover, CSRL is continuing to seek new sources of support from the general public as well as other organizations. CSRL also has active public participation in its programs, providing services for the benefit of the public on an ongoing basis and having members of the public who are technical experts participating in its programs. Accordingly, CSRL qualifies as a "publicly supported" organization described in section 170(b)(1)(A)(vi).

APPENDIX A

Center for Study of Responsive Law Books & Reports

The Air Net: The Case Against the World Aviation Cartel, by K. G. J. Pillai (Grossman Publishers).

The Nader Report on the Federal Trade Commission, by Edward F. Cox, Robert C. Fellmeth and John E. Schulz (Grove Press).

The Chemical Feast: Report on the Food and Drug Administration, by James S. Turner (Grossman).

The Interstate Commerce Omission: The report on the Interstate Commerce Commission, by Robert C. Fellmeth (Grossman).

Vanishing Air: The Report on Air Pollution, by John C. Esposito (Grossman).

Beware, by Ralph Nader (Law-Arts Publishing).

Old Age: The Last Segregation [the report on nursing homes], by Claire Townsend (Grossman).

The Water Lords: The Report on Industry and Environmental Crisis in Savannah, Georgia, by James M. Fallows (Grossman).

Water Wasteland: The Report on Water Pollution, by David Zwick and Marcy Benstock (Grossman).

What To Do With Your Bad Car: An Action Manual for Lemon Owners, by Ralph Nader, Lowell Dodge and Ralf Hotchkiss (Grossman).

The Workers: Portraits of Nine American Job Holders, by Kenneth Lasson (Grossman).

The Closed Enterprise System: The Report on Antitrust Enforcement, by Mark J. Green with Beverly C. Moore, Jr. and Bruce Wasserstein (Grossman).

Small — on Safety: The Designed-in Dangers of the Volkswagen, by the Center for Auto Safety (Grossman).

Sowing the Wind: The Report on Food Safety and the Chemical Harvest, by Harrison Wellford (Grossman).

Whistle Blowing: The Report on the Conference on Professional Responsibility, edited by Ralph Nader, Peter Petkas and Kate Blackwell (Grossman).

Who Runs Congress? The President, Big Business or You?, by Mark Green, James M. Fallows and David Zwick (Bantam Books).

Bitter Wages: The Report on Disease and Injury on the Job, by Joseph A. Page and Mary-Win O'Brien (Grossman).

Coal Mine Health and Safety: The Case of West Virginia, by J. Davitt McAteer (Prager Publishers).

Citibank: Ralph Nader's Study Group Report on First National City Bank, by David Leinsdorf and Donald Etra (Viking/Compass).

The Company State: The Report on DuPont in Delaware, by James Phelan and Robert Pozen (Grossman).

The Consumer and Corporate Accountability, edited by Ralph Nader with Jean Carper (Harcourt Brace Jovanovich).

Corporate Power in America, edited by Ralph Nader and Mark J. Green (Grossman).

Damming the West: The Report on the Bureau of Reclamation, by Richard L. Berkman and W. Kip Viscusi (Grossman).

The Discarded Army: Veterans After Vietnam, by Paul Starr (Charterhouse).

The Monopoly Makers: The Report on Regulation and Competition, edited by Mark J. Green (Grossman).

Politics of Land: The Report on Land Use in California, by Robert C. Fellmeth (Grossman).

A Public Citizen's Action Manual, by Donald Ross (Grossman).

You and Your Pension, by Ralph Nader and Kate Blackwell (Grossman).

Clouded Progress: An Evaluation of the HUD Residential Solar Energy Program, by Thomas Stanton, Stuart Gabriel and Peter Maier (Center for Study of Responsive Law).

The Last Stand: The Report on the National Forests, by Daniel R. Barney (Grossman).

The Madness Establishment: The Report on the National Institute of Mental Health, by

Franklin Chu and Sharland Trotter (Grossman).

The Paper Plantation: The Report on the Paper Industry in Maine, by William C. Osborn (Grossman).

Working on the System: A Comprehensive Manual for Citizen Access to Federal Agencies, by James R. Michael with Ruth Fort (Basic Books).

The Brain Bank of America: An Inquiry into the Politics of Science, by Philip Boffey (McGraw-Hill).

Citizens' Guide to Nuclear Power (Center for Study of Responsive Law).

The Other Government: The Unseen Power of Washington Lawyers, by Mark J. Green (Grossman).

Proudly We Hail: Profiles of Public Citizens in Action, by Kenneth Lasson (Grossman).

The Spoiled System: A Call for Civil Service Reform, by Robert G. Vaughan (Charterhouse).

American Universities: Who Pays for Them, Who Runs Them, and Who Profits from Them? (Public Citizen).

Outer Space and Inner Sanctums: Governments, Business and Satellite Communication, by Michael Kinsley (John Wiley & Sons, Inc).

Shadow Government: A Report on the Private Management of Government, by Daniel Guttman and Barry Wilner (Pantheon Books).

Talking Back To Business: Voiced and Unvoiced Consumer Complaints, by Arthur Best and Alan Andreasen (Center for Study of Responsive Law).

Taming the Giant Corporation: How the Larger Corporations Control Our Lives, by Ralph Nader, Mark Green and Joel Seligman (W.W. Norton & Co).

Tax Politics: How They Make you Pay and What You Can Do About It, by Robert M. Brandon, Jonathan Rowe and Thomas Stanton (Pantheon Books).

Verdicts on Lawyers, edited by Ralph Nader and Mark Green (Thomas Y. Crowell).

For The People: A Consumer Action Handbook, by Joanne Manning Anderson (Reading, Massachusetts: Addison-Wesley).

Lost Frontier: The Marketing of Alaska, by John Hanrahan and Peter Gruenstein (W.W. Norton & Co.).

More Holes Than Net: A Critical Evaluation of HUD's System for Catching and Deterring FHA Lender Misconduct, by Peter L. Maier, Courtland J.W. Troutman and Thomas H. Stanton (Center for Study of Responsive Law).

The Menace of Atomic Energy, by Ralph Nader and John Abbotts (W.W. Norton & Co.).

Myths and Realities: Nuclear Power, Nuclear Bombs, by James Cubie (Center for Study of Responsive Law).

Nuclear Plants: The More They Build, The More You Pay, by Ron Lanoue (Center for Study of Responsive Law).

Public Scholars Research Bank: 112 Proposals for Academic Research in the Public Interest, edited by Louis J. Sirico, Jr. (Center for Study of Responsive Law).

Settle For Less: The Expensive Failure of HUD's Real Estate Practices Staff, by Courtland J. Troutman, Thomas Stanton and Peter Maier (Housing Research Group).

For Sale or Rent: A Crucial Study of Newspaper Real Estate Sections, by Gail Rubin, Peter Maier, Josh Spielberg and Charlie Donaldson (Center for Study of Responsive Law).

Flying Dilemmas: Consumer Problems and Complaint Mechanisms for Airline Passengers, by Patricia Kennedy (Center for Study of Responsive Law).

The High Citadel: The Influence of Harvard Law School, by Joel Seligman (Houghton Mifflin Co.).

A Proposal for a Tenant Resource and Advocacy Center (Center for Study of Responsive Law).

How to Talk Back to the Telephone Company: Playing the Telephone Game to Win, by Louis J. Sirico, Jr. (Center for Study of Responsive Law).

Hucksters in the Classroom: A Review of Industry Propaganda in Schools, by Sheila Harty (Center for Study of Responsive Law).

Good Works: A Guide to Social Change Careers, (Center for Study of Responsive Law).

Banding Together: How Check-Offs Will Revolutionize the Consumer Movement, by Andrew Sharpless and Sarah Gallup (Center for Study of Responsive Law).

Disposable Consumer Items: The Overlooked Mercury Pollution Problem, by John Abbotts (Center for Study of Responsive Law).

Energy Conservation, by Kevin O'Brien and David Corn (Center for Study of Responsive Law).

When Consumers Complain, by Arthur Best (Columbia University Press). Yours For The Asking: A Cornucopia of Free Information You Can Obtain on Health, Food, Housing, Energy And Money, edited by David Corn and Randi Vladimer (Center for Study of Responsive Law).

Eating Clean: Food Safety and The Chemical Harvest (Center for Study of Responsive Law).

Good Works: A Guide to Social Change Careers, by Kathleen Hughes (Center for Study of Responsive Law).

No Holds Barred: The Final Congressional Testimony of Admiral Hyman Rickover (Center for Study of Responsive Law).

A Citizen's Guide to Lobbying, by Marc Caplan (Dembner Books).

Bank Deregulation: How Far Do We Go? Proceedings and Papers from a Public Policy Forum (Center for Study of Responsive Law).

Leaving Them Defenseless: Reagan's Drive to Destroy Nursing Home Law and Order, by Kathleen Hughes (Center for Study of Responsive Law).

The Postal Precipice: Can the U S Postal Service Be Saved?, by Kathleen Conkey (Center for Study of Responsive Law).

Reagan in the Workplace: Unraveling the Health and Safety Net, by Philip J. Simon (Center for Study of Responsive Law).

Returning to the Jungle: How the Reagan Administration is Imperiling the Nation's Meat and Poultry Inspection Program, by Kathleen Hughes (Center for the Study of Responsive Law).

Women Take Charge: Asserting Your Rights in the Marketplace, by Nina Easton with preface by Ralph Nader (Center for Study of Responsive Law).

Making Change? Learning from Europe's Consumer Cooperatives, by the Ralph Nader Task Force on European Cooperatives (Center for Study of Responsive Law).

Públic Domain, Private Dominion: A History of Public Mineral Policy in America, by Carl J. Mayer and George A. Riley (San Francisco: Sierra Club Books).

Being Beautiful: Deciding for Yourself, prepared with the assistance of Katherine Isaac (Center for Study of Responsive Law).

Of Meters and Misfeasance: What You Should Know About Utility Metering and Billing Errors, by Brandon F. Greene and Show Mao Chen (Center for Study of Responsive Law).

The Real David Stockman, by John Greenya and Anne Urban (St. Martin's Press).

Eating Clean 2: Overcoming Food Hazards — A Consumer's Guidebook, prepared by Katherine Isaac and Steven Gold (Center for Study of Responsive Law).

More Action for a Change (A History of the Public Interest Research Groups), by Kelley Griffin (Dembner Books).

Buyer's Market Newsletter (Center for Study of Responsive Law).

Goliath: Lloyd's of London in the United States, by Joanne Doroshow and Adrian J. Wilkes (Center for Study of Responsive Law).

Intolerable Alternatives: The Problem With Alternative Compensation Systems, by Catherine Mauzy and Joanne Doroshow (Center for Study of Responsive Law).

The Home Book: A Guide to Safety, Security and Savings in the Home, prepared with the assistance of Elizabeth Hax (Center for Study of Responsive Law).

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