Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning JUL 1, 2010 and ending JUN 30, 2011

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

C Name of organization
Environmental Law and Policy Center of the Midwest

Doing Business As

Number and street (or P O box if mail is not delivered to street address): 35 East Wacker Drive — Room/suite: 1600

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

D Employer identification number: 36-3866530

E Telephone number: (312)673-6500

G Gross receipts $ 6,336,296.

F Name and address of principal officer: Howard A. Learner
same as C above

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

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

H(c) Group exemption number ▶

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ www.elpc.org

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

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

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Public interest environmental legal and policy advocacy and eco-business innovation organization

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	56
6	Total number of volunteers (estimate if necessary)	6	5
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	6,165,707.	6,102,769.
	9	Program service revenue (Part VIII, line 2g)	315,561.	50,913.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	175,909.	140,600.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	42,014.
	12	Total revenue add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,657,177.	6,336,296.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	75,250.	56,500.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,589,934.	3,830,951.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 355,190.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,846,312.	1,822,083.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	5,511,496.	5,709,534.
	19	Revenue less expenses Subtract line 18 from line 12	1,145,681.	626,762.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	12,314,341.	14,365,538.
	21	Total liabilities (Part X, line 26)	185,930.	1,317,769.
	22	Net assets or fund balances. Subtract line 21 from line 20	12,128,411.	13,047,769.

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MAY 21 2012
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OGDEN, UT

Part II Signature Block

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

Sign Here

Howard Learner — Signature of officer — Date 5/14/2012

Howard A. Learner, President/Executive Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: David Faje — Preparer's signature: David Faje — Date: 5-11-12 — Check [ ] if self employed — PTIN

Firm's name ▶ MCGLADREY LLP — Firm's EIN ▶

Firm's address ▶ 1 S. WACKER DRIVE, STE 800
CHICAGO, IL 60606 — Phone no. 312-634-3400

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

See Schedule O for Organization Mission Statement Continuation

SCANNED JUN 25 2012

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Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's mission

The Environmental Law & Policy Center (ELPC) is the Midwest's leading public interest environmental legal advocacy and eco-business innovation organization, and among the nation's leaders. We develop and lead successful strategic environmental advocacy campaigns to

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990 EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ 2,608,255. including grants of $ 56,500.) (Revenue $ 27,034.)

Energy Project - ELPC promotes clean energy efficiency and renewable development solutions and advocates for cleaner air and cleaner water by reducing pollution from conventional power plants.

4b (Code) (Expenses $ 789,535. including grants of $) (Revenue $ 7,155.)

Preserving Wild and Natural Places - ELPC engages in litigation and policy advocacy to protect our prairies, national forests, rivers and the Great Lakes. ELPC advocates sound environmental management practices that preserve natural resources and improve the quality of life in our communities.

4c (Code) (Expenses $ 527,138. including grants of $) (Revenue $ 7,312.)

Transportation and Land Use Reform - ELPC designs and implements visionary smart growth planning solutions and innovative transportation approaches, including development of a Midwest high-speed rail network, which will lead to cleaner air and more jobs.

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

(Expenses $ 971,532. including grants of $) (Revenue $ 9,412.)

4e **Total program service expenses** ▶ 4,896,460.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	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," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9	X	
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	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*	11b		X
c	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*	11c		X
d	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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	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 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
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	X	
22	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		X
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	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	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		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, 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		X
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)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* ☐ Yes ☒ No			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
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	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	24		
b	Enter the number of Forms W 2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	56		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country ▶				
	See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
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		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter.				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter.				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note. See the instructions for additional information the organization must report on Schedule O				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*		14b		

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions*

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 15		
b	Enter the number of voting members included in line 1a, above, who are independent	1b 14		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
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*	9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code)*

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this is done*	12c	X	
13	Does the organization have a written whistleblower policy?	13	X	
14	Does the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions.)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

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

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

[X] Own website [ ] Another's website [X] Upon request

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

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

Kevin Brubaker - (312) 673-6500

35 East Wacker Drive, Ste 1600, Chicago, IL 60601-2208

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

Check if Schedule O contains a response to any question in this Part VII ☐

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.

- 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, if any 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 neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
Howard A. Learner President & Executive Director	60.00	X		X				277,877.	0.	31,720.
Nancy Loeb Chair	4.00	X		X				0.	0.	0.
Daniel Levin Vice-Chair	1.00	X		X				0.	0.	0.
Cameron S. Avery Treasurer & Secretary	2.50	X		X				0.	0.	0.
Harry W. Drucker Director	1.00	X						0.	0.	0.
Richard Day Director	1.00	X						0.	0.	0.
Ellen C. Craig Director	1.00	X						0.	0.	0.
Robert L. Graham Director	1.00	X						0.	0.	0.
Lois Lipton Director	1.00	X						0.	0.	0.
William McNary Director	1.00	X						0.	0.	0.
Bob J. Nash Director	1.00	X						0.	0.	0.
Knute Nadelhoffer Director	1.00	X						0.	0.	0.
Smita Shah Director	1.00	X						0.	0.	0.
David Wilhelm Director	1.00	X						0.	0.	0.
Brady C. Williamson Director	1.00	X						0.	0.	0.
Kevin Brubaker Deputy Director	50.00					X		146,177.	0.	28,331.
John Moore Senior Attorney	50.00					X		132,757.	0.	16,849.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099 MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
Linda Lipton Director of Development	50.00					X		143,227.	0.	6,217.
Karen Torrent Federal Legislative Dir	50.00					X		129,267.	0.	6,568.
Allen Grosboll Co-Legislative Director	50.00					X		114,369.	0.	20,428.
1b Sub-total ▶								943,674.	0.	110,113.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								943,674.	0.	110,113.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 9

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
MSB Energy Associates, Inc, 1800 Parmenter Street, #204, Middleton, WI 53562	Expert analysis of energy conservation	125,396.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 1

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 6102769.				
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f ▶		6102769.			
Program Service Revenue		Business Code				
	2 a Other Income	900099	37,572.	37,572.		
	b Conference Income	900099	6,900.	6,900.		
	c Fee Awards	900099	6,441.	6,441.		
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f ▶		50,913.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		132,315.			132,315.
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
		(i) Real / (ii) Personal				
	6 a Gross Rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ▶					
	7 a Gross amount from sales of assets other than inventory	(i) Securities 8,285. / (ii) Other				
	b Less cost or other basis and sales expenses					
	c Gain or (loss)	(i) 8,285.				
	d Net gain or (loss) ▶		8,285.			8,285.
	8 a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events ▶					
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities ▶					
	10 a Gross sales of inventory, less returns and allowances	a				
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory ▶					
	Miscellaneous Revenue	Business Code				
	11 a Recovery-invest. loss	900099	42,014.			42,014.
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d ▶		42,014.			
	12 **Total revenue** See instructions ▶		6336296.	50,913.	0.	182,614.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	56,500.	56,500.		
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	309,596.	266,289.	20,384.	22,923.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,824,910.	2,429,748.	185,997.	209,165.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	139,125.	119,664.	9,160.	10,301.
9 Other employee benefits	340,026.	292,462.	22,388.	25,176.
10 Payroll taxes	217,294.	186,898.	14,307.	16,089.
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	23,513.	20,224.	1,548.	1,741.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	655,604.	622,922.	29,983.	2,699.
12 Advertising and promotion				
13 Office expenses	299,672.	200,343.	79,347.	19,982.
14 Information technology	26,110.	13,665.	8,517.	3,928.
15 Royalties				
16 Occupancy	419,756.	360,697.	30,259.	28,800.
17 Travel	203,350.	180,960.	16,950.	5,440.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	53,239.	30,963.	21,341.	935.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	76,121.	64,895.	5,641.	5,585.
23 Insurance	24,003.	20,724.	1,526.	1,753.
24 Other expenses Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a Public Awareness	26,453.	18,405.	8,048.	
b Miscellaneous	7,896.	5,708.	1,979.	209.
c Moving Expense	6,366.	5,393.	509.	464.
d				
e				
f All other expenses				
25 **Total functional expenses.** Add lines 1 through 24f	5,709,534.	4,896,460.	457,884.	355,190.
26 **Joint costs** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	655,193.	1	776,208.
	2	Savings and temporary cash investments	9,052,389.	2	6,548,415.
	3	Pledges and grants receivable, net	1,148,469.	3	2,605,775.
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	4,522.	9	35,899.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a: 1,582,767.			
	b	Less accumulated depreciation — 10b: 255,042.	374,786.	10c	1,327,725.
	11	Investments - publicly traded securities	1,078,982.	11	3,071,516.
	12	Investments - other securities See Part IV, line 11		12	
	13	Investments program related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	12,314,341.	16	14,365,538.
Liabilities	17	Accounts payable and accrued expenses	185,930.	17	231,830.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D	0.	25	1,085,939.
	26	**Total liabilities.** Add lines 17 through 25	185,930.	26	1,317,769.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	8,340,376.	27	9,604,937.
	28	Temporarily restricted net assets	3,788,035.	28	3,442,832.
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	12,128,411.	33	13,047,769.
	34	Total liabilities and net assets/fund balances	12,314,341.	34	14,365,538.

Form **990** (2010)

032011 12-21-10

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,336,296.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,709,534.
3	Revenue less expenses Subtract line 2 from line 1	3	626,762.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	12,128,411.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	292,596.
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	13,047,769.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII [ ]

			Yes	No
1	Accounting method used to prepare the Form 990 [ ] Cash [X] Accrual [ ] Other ________			
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to 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	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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 separate basis, consolidated basis, or both. [ ] Separate basis [X] Consolidated basis [ ] Both consolidated and separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? 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		

SCHEDULE A (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	**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 **2010** Open to Public Inspection

Name of the organization: Environmental Law and Policy Center of the Midwest

Employer identification number: 36-3866530

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state ______

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

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

h Provide the following information about the supported organization(s).

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III If the organization fails to qualify under the tests listed below, please complete Part III)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants ")	4,021,089.	5,233,269.	6,273,055.	6,165,707.	6,102,769.	27,795,889.
2 Tax revenues levied for the organization s benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	4,021,089.	5,233,269.	6,273,055.	6,165,707.	6,102,769.	27,795,889.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						9,403,955.
6 **Public support.** Subtract line 5 from line 4						18,391,934.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	4,021,089.	5,233,269.	6,273,055.	6,165,707.	6,102,769.	27,795,889.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	236,748.	261,803.	260,284.	175,909.	174,329.	1,109,073.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support.** Add lines 7 through 10						28,904,962.

12 Gross receipts from related activities, etc (see instructions) | 12 | 1,293,911.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)) | 14 | 63.63 %

15 Public support percentage from 2009 Schedule A, Part II, line 14 | 15 | 63.42 %

16a **33 1/3% support test - 2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ [X]

b **33 1/3% support test - 2009.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2010.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

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

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 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						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2010** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2009** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.
▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B. Do not complete Part I C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I A and C below Do not complete Part I B
- Section 527 organizations Complete Part I A only

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II A Do not complete Part II B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II A

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35a (Proxy Tax), then

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

Name of organization	Employer identification number
Environmental Law and Policy Center of the Midwest	36-3866530

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

2 Political expenditures ▶ $ ______

3 Volunteer hours ______

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $ ______

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $ ______

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $ ______

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $ ______

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120 POL, line 17b ▶ $ ______

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

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

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

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

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

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	97,201.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	185,682.	
c Total lobbying expenditures (add lines 1a and 1b)	282,883.	
d Other exempt purpose expenditures	5,426,651.	
e Total exempt purpose expenditures (add lines 1c and 1d)	5,709,534.	
f Lobbying nontaxable amount Enter the amount from the following table in both columns	435,477.	

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

	(a) Filing organization's totals	(b) Affiliated group totals
g Grassroots nontaxable amount (enter 25% of line 1f)	108,869.	
h Subtract line 1g from line 1a If zero or less, enter -0-	0.	
i Subtract line 1f from line 1c If zero or less, enter -0-	0.	

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2a Lobbying nontaxable amount	361,054.	392,288.	425,575.	435,477.	1,614,394.
b Lobbying ceiling amount (150% of line 2a, column(e))					2,421,591.
c Total lobbying expenditures	263,676.	229,736.	340,962.	282,883.	1,117,257.
d Grassroots nontaxable amount	90,264.	98,072.	106,394.	108,869.	403,599.
e Grassroots ceiling amount (150% of line 2d, column (e))					605,399.
f Grassroots lobbying expenditures	80,862.	60,836.	84,254.	97,201.	323,153.

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

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

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

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

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."**

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

Part IV **Supplemental Information**

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

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047
2010
Open to Public Inspection

Name of the organization: Environmental Law and Policy Center of the Midwest
Employer identification number: 36-3866530

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

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

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

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds 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? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
- ☐ Preservation of land for public use (e g , recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 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	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ ______

4 Number of states where property subject to conservation easement is located ▶ ______

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
- (i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______
- (ii) Assets included in Form 990, Part X ▶ $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items
- a Revenues included in Form 990, Part VIII, line 1 ▶ $ ______
- b Assets included in Form 990, Part X ▶ $ ______

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

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

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

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

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

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

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

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

		Amount
c Beginning balance	1c	8,273.
d Additions during the year	1d	38,061.
e Distributions during the year	1e	35,458.
f Ending balance	1f	10,876.

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c 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 ▶ ____ %

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,299,510.	85,807.	1,213,703.
d Equipment		283,257.	169,235.	114,022.
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				1,327,725.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total (Col (b) must equal Form 990, Part X, col (B) line 12) ▶		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end of year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13) ▶		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	

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

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) Deferred rent	1,085,939.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	1,085,939.

2. FIN 48 (ASC 740) 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 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 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 Combine lines 3 and 9	10	

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

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12)*			5	

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

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18)*			5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Part IV, line 1b: ELPC continued to serve as fiscal agent for the Carbon Tax Center.

Part X, Line 2: The Center follows the accounting standard on accounting for uncertainty in income taxes, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the Center may recognize the tax benefit from an uncertain tax

Part XIV Supplemental Information *(continued)*

position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Center and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for the financial reporting period projected in these financial statements.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

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

OMB No 1545-0047
2010
Open to Public Inspection

Name of the organization: Environmental Law and Policy Center of the Midwest

Employer identification number 36-3866530

Part I **General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

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

Part II **Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to 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 Part II can be duplicated if additional space is needed ▶ [ ]

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Environment Illinois 407 S. Dearborn, Suite 701 Chicago, IL 60605	56-2586486	501(c)(3)	14,750.	0.			Clean Energy
Sierra Club, Illinois Chapter 70 East Lake Street, Suite 1500 Chicago, IL 60601	94-1153307	501(c)(3)	29,500.	0.			Clean Energy
Illinois Environmental Council 230 Broadway, Suite 150 Springfield, IL 62701	51-0211835	501(c)(3)	12,250.	0.			Clean energy

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

3 Enter total number of other organizations ▶

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule I (Form 990) (2010)**

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
Part III can be duplicated if additional space is needed

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

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

Schedule I, Part I, Line 2: The grantee must follow up with the organization with a report that details the use of grant funds awarded to them.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization: Environmental Law and Policy Center of the Midwest

Employer identification number 36-3866530

Part I Questions Regarding Compensation

		Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☒ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)			
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	X	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	X	
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee			
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization			
a Receive a severance payment or change-of-control payment from the organization or a related organization?	4a		X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4c		X
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a The organization?	5a		X
b Any related organization? If "Yes" to line 5a or 5b, describe in Part III	5b		X
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a The organization?	6a		X
b Any related organization? If "Yes" to line 6a or 6b, describe in Part III.	6b		X
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		X
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	8		X
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed

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

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

(A) Name		(B) Breakdown of W 2 and/or 1099 MISC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i) (D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
1 Howard A. Learner	(i)	277,877.	0.	0.	18,513.	13,207.	309,597.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 Kevin Brubaker	(i)	146,177.	0.	0.	15,124.	13,207.	174,508.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III **Supplemental Information**

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

Part I, Line 1a: ELPC pays all employees $45/month toward health club membership.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047
2010
Open to Public Inspection

Name of the organization	Employer identification number
Environmental Law and Policy Center of the Midwest	36-3866530

Form 990, Part I, Line 1, Description of Organization Mission:

working to improve environmental quality and protect our natural heritage.

Form 990, Part III, Line 1, Description of Organization Mission:

improve environmental quality and protect our natural heritage. We are public interest environmental entrepreneurs who engage in creative business deal making with diverse interests to put into practice our belief that environmental progress and economic development can be achieved together. ELPC's multidisciplinary staff talented public interest attorneys, environmental business specialists, policy advocates, and communications specialists bring a strong and effective combination of skills to solve environmental problems and improve the quality of life in our communities.

Form 990, Part III, Line 4d, Other Program Services:

4) Environmental Markets

5) Global Warming Solutions

6) Other Projects

Expenses $ 971,532.   including grants of $ 0.   Revenue $ 9,412.

Form 990, Part IV, Line 5

ELPC has an affiliated 501(c)(4) organization, the FLPC Action Fund.

Form 990, Part VI, Section A, line 6: ELPC shall have one class of

Name of the organization: Environmental Law and Policy Center of the Midwest | Employer identification number: 36-3866530

members. The Board of Directors may, from time to time, designate different subclasses such as "Sustaining," "Sponsoring," "Participating," and similar such classes.

Form 990, Part VI, Section B, line 11: ELPC's Deputy Director was closely involved in the preparation of the Form 990. The Form 990 was reviewed by the Executive Director and the Board Treasurer and it was distributed to the entire Board of Directors prior to its submission.

Form 990, Part VI, Section B, Line 12c: ELPC annually distributes the conflict of interest statement to its directors to ensure that they are aware of its requirements.

Form 990, Part VI, Section B, Line 15a: The Executive Director's compensation is determined by the Executive Committee of the Board of Directors based on an annual performance appraisal and benchmarking against salaries of executive directors of comparable nonprofit organizations.

Form 990, Part VI, Section C, Line 19: The organization makes its governing documents and financial statements available to the public upon written request.

Form 990, Part XI, line 5, Changes in Net Assets:

Net unrealized gains on investments: 292,596.

Form 990, Additional Disclosure:

The Environmental Law & Policy Center was involved in the following litigation during FY2011 (July 1, 2010 - June 30, 2011). Unless otherwise noted, court-awarded fees were not recovered in any of these cases during FY2011.

Friends of the Fox River, et al., v. United States Department of Transportation, et al., No. 09-cv-1855 (United States District Court, Northern District of Illinois).

ELPC attorneys represent two citizens' organizations in a lawsuit against the U.S. Department of Transportation and related agencies involving the proposed Prairie Parkway highway project in Illinois. Plaintiffs filed the complaint on March 25, 2009, alleging that the Defendants violated the National Environmental Protection Act (NEPA) in the course of planning the Prairie Parkway. Plaintiffs requested that the Court declare the Defendants in violation of NEPA and order them to cease work on the project pending compliance with NEPA. The case has been held in abeyance since filing while the parties discuss settlement options.

Form 990, Additional Disclosure (Continued):
Sierra Club North Star Chapter v. LaHood, Civil No. 07-02593-MJD-SRN (United States District Court, District of Minnesota).

An ELPC attorney represented the Sierra Club's North Star Chapter in a lawsuit challenging the proposed St. Croix Bridge Project, which calls for the construction of a four-lane highway over the Lower St. Croix, a federally-protected wild and scenic river. The legal challenges include claims under the Wild and Scenic Rivers Act, NEPA, and Section 4(f) of the Transportation Act. On March 11, 2010, the U.S. District Court in Minnesota issued its decision, granting summary judgment to

Sierra Club on one of its Wild and Scenic Rivers Act claim, and rejecting Sierra Club's remaining claims. Sierra Club North Star Chapter v. LaHood, 693 F. Supp. 2d 958 (D. Minn. 2010). The Court vacated the National Park Service's 2005 decision approving the project (called a "Section 7 evaluation") and issued an injunction against the National Park Service until it completed a Section 7 evaluation that complied with federal law.

Hoosier Environmental Council, et al. v. U.S. Army Corps of Engineers, et al., No. 1:11-cv-0202 (United States District Court, Southern District of Indiana).

ELPC attorneys represent two organizations in a lawsuit challenging the U.S. Army Corps of Engineers ("Corps")'s approval of a Clean Water Act Section 404 permit for Section 3 of the I-69 highway between Evansville and Indianapolis, Indiana. ELPC filed the complaint on behalf of the organizations on February 9, 2011. Plaintiffs asked that the court declare the Section 404 permit unlawful and enjoin further work on the highway. The Indiana Department of Transportation is a Defendant-Intervenor. The Court has set a briefing schedule, and the parties are now preparing to brief the merits of the lawsuit.

Form 990, Additional Disclosure (Continued):

Singapore Dunes LLC v. Saugatuck Township, Civil Action No. 10-cv-210 (United States District Court, Western District of Michigan).

ELPC attorneys represent several non-party citizen and conservation groups in this case involving a private developer Plaintiff Singapore

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Dunes LLC's challenge to Saugatuck Township's approved zoning standards applicable to a proposed development in an important Lake Michigan coastal dunes area in Western Michigan. The Plaintiff filed several subpoenas seeking documents and communications between the citizen groups and various local and state officials. ELPC attorneys successfully resisted the subpoenas before the federal court. After the Plaintiff and Defendant Township filed a proposed consent decree, ELPC and its clients requested that the federal district court judge hold a fairness hearing and explained why the proposed consent decree was illegal in several respects. The judge subsequently entered an order declaring that the proposed consent decree was contrary to law in at least two respects.

Form 990, Additional Disclosure (Continued):

Habitat Education Center, et al. v. Bosworth, et al., Civil Action Nos. 03-1023, 03-1024, 04-0254 (United States District Court, Eastern District of Wisconsin); Habitat Education Center, et al. v. U.S. Forest Service, Appeal Nos. 10-1322, 10-1346 (United States Court of Appeals, 7th Circuit).

ELPC successfully represented Plaintiff Habitat Education Center and two individual plaintiff scientists in three lawsuits initially challenging the United States Forest Service's approval of the Cayuga, McCaslin and Northwest Howell three timber sales in the Chequamegon-Nicolet National Forest in northern Wisconsin on grounds that the Forest Service failed to comply with the National Environmental Policy Act (NEPA) and the Administrative Procedure Act. In April and August 2005, the Court ruled in Plaintiffs' favor and issued injunctions against all three timber sales. The Forest Service then re-approved each of these timber sales. ELPC renewed its legal challenges to two of the timber sale projects (the Northwest Howell and McCaslin timber sales). (Case Nos. 03-1023 and 04-0254). In April 2009, ELPC reached an administrative settlement agreement with the Forest Service with respect to the Cayuga timber sale that would defer over 2,000 acres of logging in key wildlife habitat for the next four years. In April 2010, the District Court dissolved the injunction and dismissed the Cayuga case pursuant to the parties' settlement. (Case No. 03-1024). In January 2010, the District Court issued decisions in the Northwest Howell and McCaslin cases, rejecting Plaintiffs' claims and upholding the timber sale projects. (Case Nos. 03-1023 and 04-0254). In February 2010, ELPC appealed the District Court's decisions in Northwest Howell and McCaslin to the United States Court of Appeals for the Seventh Circuit. As of June 30, 2011, these two appeals were pending. (Appeal Nos. 10-1322, 10-1346).

Form 990, Additional Disclosure (Continued):
Habitat Education Center, et al. v. United States Forest Service, et al., Civil Action No. 08-cv-043 (United States District Court, Eastern District of Wisconsin); Habitat Education Center, et al. v. United States Forest Service, et al., Appeal No. 09-cv-2240 (United States Court of Appeals, 7th Circuit).

In 2008, ELPC initiated a legal challenge against the United States Forest Service's approval of the Fishbone timber sale project in the Chequamegon-Nicolet National Forest. ELPC attorneys represented Plaintiffs Habitat Education Center and ELPC and four individual plaintiffs in this lawsuit. The Plaintiffs contended that the Forest Service failed to comply with the requirements of NEPA, National Forest Management Act and Administrative Procedure Act in approving these timber sales. In March 2009, the Court ruled against the Plaintiffs and dismissed the case. ELPC appealed the ruling to the Seventh Circuit Court of Appeals, but voluntarily withdrew its appeal in August 2010. The Seventh Circuit dismissed the appeal pursuant to stipulation of the parties on August 5, 2010. (Appeal No. 09-2240).

Form 990, Additional Disclosure (Continued):

Habitat Education Center, et al. v. United States Forest Service, et al., Civil Action No. 08-627 (United States District Court, Eastern District of Wisconsin); Habitat Education Center , et al. v. United States Forest Service, et al., Appeal No. 09-2785 (United States Court of Appeals, 7th Circuit).

ELPC initiated a legal challenge against the United States Forest Service under the Forest Service Decision-Making and Appeals Reform Act and the Administrative Procedure Act for dismissing, without review, the Plaintiffs' administrative appeal of the Fishel timber sale in the Chequamegon-Nicolet National Forest. ELPC attorneys represent Plaintiffs Habitat Education Center and ELPC and four individual plaintiffs who actively participated in NEPA public comment process for this timber sale. In early January 2009, the Forest Service attempted to move forward with implementing this timber sale while litigation was still in process. ELPC secured a preliminary injunction, but was required to post a $10,000 bond. The Court ultimately ruled against the Plaintiffs on the merits of the case in May 2009. ELPC subsequently appealed the district court's decision refusing to waive the $10,000 injunction bond due to the public interest character of the litigation. In May 2010, the Seventh Circuit ruled against Plaintiffs and remanded the matter to district court for further proceedings. (Appeal No. 09-2785). The district court granted Defendants' unopposed motion to recover a portion of the injunction bond on March 15, 2011. (Case No. 08-627).

Form 990, Additional Disclosure (Continued):

In the Matter of: Objection to the Issuance of NPDES Permit No. ING040239 Bear Run Mine - Peabody Midwest Mining, LLC, Sullivan, Sullivan County, Indiana, Cause No. 10-W-J-4386 (Indiana Office of Environmental Adjudication).

ELPC attorneys filed this petition for review on behalf of two citizen groups challenging the Indiana Department of Environmental Management's issuance of a National Pollutant Discharge Elimination System (NPDES) permit. The petition was filed on June, 30 2010 before the Indiana Office of Environmental Adjudication challenging authorization to discharge pollutants from Bear Run Mine under a NPDES general permit. The petition alleged that the Indiana Department of Environmental Management failed to comply with various state and federal water quality standards when it issued the permit. An amended petition was filed August 12, 2010, and consideration of motions to dismiss the case was suspended pending the court's decision of near-identical motions in the Farmersburg Mine case (below).

Form 990, Additional Disclosure (Continued):

Name of the organization: Environmental Law and Policy Center of the Midwest

Employer identification number: 36-3866530

In the Matter of: Objection to the Modification Request for NPDES General Permit No. ING040062 IDNR Permit No. S-287 Farmersburg Mine, Peabody Midwest Mining, LLC Pimento, Sullivan County, Indiana, Cause No. 10-W-J-4350 (Indiana Office of Environmental Adjudication).

ELPC attorneys filed this petition for review of on behalf of two citizen groups challenging the Indiana Department of Environmental Management's issuance of a National Pollutant Discharge Elimination System (NPDES) permit. The petition was filed March 2010 on before the Indiana Office of Environmental Adjudication, challenging authorization to discharge pollutants from Farmersburg Mine under a NPDES general permit. The petition alleged that the Indiana Department of Environmental Management failed to comply with various state and federal water quality standards when it issued the permit. In February 2010, the court upheld 6 of 8 counts in its decision regarding motions to dismiss the case. However, the client elected to voluntarily dismiss this case in April, 2010. The Office of Environmental Adjudication dismissed the case on May 5, 2011.

Form 990, Additional Disclosure (Continued):

Iowa Farm Bureau Federal et al v. Iowa Environmental Protection Commission et al, File No. CV8371 (Iowa District Court, Polk County).

ELPC attorneys represent the Iowa Environmental Council (IEC) as an intervening party in the Iowa Farm Bureau's state court challenge to Iowa's Clean Water Act antidegradation standards. Plaintiffs claim that IEC water program director Susan Heathcote has a conflict of interest and should have abstained from an Iowa Environmental Protection

Commission vote approving the standards. ELPC is objecting to Plaintiffs' Motion to Compel seeking disclosure of IEC's internal communications and emails.

People of the State of Illinois v. Freeman United Coal Mining Co. LLC, and Springfield Coal Co. LLC, PCB 2010-061 (Illinois Pollution Control Board).

ELPC attorneys represent two citizen groups in a case to enforce several hundred National Pollutant Discharge Elimination System permit violations at a coal mine in central Illinois. ELPC sent a notice of intent to sue the coal mine operators under the citizen suit provisions of the Clean Water Act, which prompted the Illinois Attorney General to file an enforcement suit before the Illinois Pollution Control Board prior to the expiration of the notice period. ELPC attorneys represent the citizen groups who moved to intervene in the State's case in February 2010 and were granted leave to intervene in April 2010. This case has been in settlement negotiations during fiscal year 2011.

Form 990, Additional Disclosure (Continued):

Prairie Rivers Network v. Illinois Environmental Protection Agency, PCB 2009-046 (Illinois Pollution Control Board).

ELPC attorneys filed this Clean Water Act permit appeal in January 2009 on behalf of two citizen groups before the Illinois Pollution Control Board, challenging Illinois Environmental Protection Agency's issuance of a National Pollutant Discharge Elimination System permit for the proposed Sugar Camp mine. The petition alleged that the Illinois

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Environmental Protection Agency failed to comply with various state and federal water quality standards when it issued the permit. Settlement negotiations were underway through June, 2010. The case was settled among the parties and dismissed by the Pollution Control Board on January 6, 2011.

Prairie Rivers Network v. Illinois Environmental Protection Agency, PCB 2010-003 (Illinois Pollution Control Board).

ELPC attorneys filed this National Pollutant Discharge Elimination System permit appeal in July 2009 on behalf of two citizen groups before the Illinois Pollution Control Board, challenging Illinois Environmental Protection Agency's issuance of a National Pollutant Discharge Elimination System permit for the Hillsboro Mine. The petition alleged that the Agency failed to comply with various state and federal water quality standards when it issued the permit. The case was settled among the parties and dismissed by the Pollution Control Board on January 6, 2011.

Form 990, Additional Disclosure (Continued):

Prairie Rivers Network v. Springfield Coal Co. LLC, Civil Action No. 3:10-cv-03088-JES-CHE (United States District Court, Central District of Illinois).

ELPC attorneys filed this Clean Water Act citizen suit complaint against a coal mine operator for violations of its Clean Water Act permit in April 2010. After successful intervention in the corollary Pollution Control Board proceeding, Plaintiffs gave notice of voluntary dismissal of this case on September 8, 2010.

Save the Dunes, et al., v. BP Products North America, Inc., et al., Cause No.s 08-A-J-4115 and 4142 (Indiana Office of Environmental Adjudication).

ELPC attorneys represented the Hoosier Environmental Council in a state administrative challenge to the construction and operating air permits for BP's proposed expansion of its oil refinery in Whiting, Indiana. The basis for the challenge is BP's and the Indiana Department of Environmental Management's failure to comply with the requirements of the New Source Review and Title V provisions of the Clean Air Act. The case was filed in summer 2008. Settlement negotiations in this case began in March 2010 and are still ongoing as of the end of fiscal year 2011.

Form 990, Additional Disclosure (Continued):

Sierra Club et al. v. Energy and Environment Cabinet, Case No. 11-CV-00170 (Circuit Court of Henderson County, Kentucky).

ELPC attorneys represented several non-profit organizations in an administrative challenge to a combined Prevention of Significant Deterioration ("PSD")/Title V operating permit issued in March 2010 to Cash Creek Generation, LLC for the construction and operation of a coal-to-synthetic natural gas plant in Henderson County, Kentucky. The administrative hearing took place in September 2010, and, in December 2010, the Hearing Officer who presided over the administrative hearing issued her report to the Secretary of Kentucky's Energy and Environment

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Cabinet, recommending issuance of the permit. On February 3, 2011, the Secretary issued an order adopting the Hearing Officer's Report and affirming issuance of the permit. On March 4, 2011, on behalf of Sierra Club and Valley Watch, ELPC attorneys filed a petition for review to appeal limited portions of the Secretary's decision. Appellate briefs were filed between that date and July 7, 2011, and oral arguments were held on the appeal in the Circuit Court of Henderson County, Kentucky, on July 19, 2011. The Circuit Court has yet to issue a decision on the appeal.

Form 990, Additional Disclosure (Continued):

Sierra Club v. Energy and Environment Cabinet, File Nos. DAQ-41111-039 and DAQ-41792-039 (Kentucky Energy and Environment Cabinet).

ELPC attorneys represented two environmental organizations in two administrative challenges to a combined Prevention of Significant Deterioration ("PSD")/Title V operating permit issued in April 2010 to Kentucky Syngas, LLC for the construction and operation of a coal-to-synthetic natural gas plant in Muhlenberg County, Kentucky. The administrative hearing on the first challenge took place in November 2010. In February 2011, the Hearing Officer who presided over that administrative hearing issued his report to the Secretary of Kentucky's Energy and Environment Cabinet, recommending issuance of the permit conditioned on the addition of several provisions to further limit air pollutant emissions. On May 31, 2011, the Secretary issued an order adopting the Hearing Officer's Report and affirming issuance of the permit with additional provisions recommended by the Hearing Officer. The second permit challenge contested the Cabinet's compliance with certain public participation requirements of the Clean Air Act. Rather than hold a separate administrative hearing on that challenge, the parties submitted cross motions for summary judgment on January 19, 2011. On May 18, 2011, the Hearing Officer issued a report recommending that Sierra Club and Valley Watch's motion be denied, and that Kentucky Syngas' and the Cabinet's motion for summary judgment be granted.

Form 990, Additional Disclosure (Continued):

United States of America et al v. Midwest Generation, No. 1:09-cv-05277 (United States District Court, Northern District of Illinois).

ELPC attorneys represent two non-profit organizations in litigation in the Northern District of Illinois brought initially by the U.S. DOJ, U.S. EPA, and the Illinois Attorney General's office alleging Clean Air Act violations at several Midwest Generation coal plants in Illinois. On March 16, 2011, the District Court granted motions filed by Midwest Generation, its parent company Edison Mission Energy, and former plant owner ComEd to dismiss several of the government plaintiffs' Prevention of Significant Deterioration ("PSD") claims against those parties. In the same order, the Court refused to dismiss intervenors' (including ELPC's) PSD claims related to one Midwest Generation plant. Both plaintiffs' and intervenors' claims for opacity violations were not affected by the March 16, 2011 Order. In the spring and summer of 2011, the Court granted several extensions to the government plaintiffs allowing them to request an interlocutory appeal of the March 16, 2011 order. Meanwhile, discovery continues on the opacity claims.

Form 990, Additional Disclosure (Continued):

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Gulf Restoration Network v. U.S. EPA (N.D. Florida).

ELPC attorneys represent the Gulf Restoration Network and Natural Resources Defense Council in a challenge to the adequacy of numeric nutrient standards adopted for Florida lakes, rivers and springs by the U.S. Environmental Protection Agency. This case involves claims by our clients that the Agency's phosphorus and nitrogen standards are not strong enough to protect recreation and drinking water. Other parties are arguing that the criteria established by the Agency are too stringent and will impose large costs on Florida municipalities and businesses. At the end of June 2011, our initial motion and memorandum for summary judgment was filed as had the motions and memorandum of the parties that believe the criteria are too strict.

City of Greenville, et al. v. Syngenta Crop Protection, LLC, No. 3:10-cv-00188-JPG-PMF (United States District Court, Southern District of Illinois).

In March, 2011, ELPC attorneys, on behalf of ELPC and Prairie Rivers Network, moved to intervene in this case for the purpose of challenging the sealing of numerous documents filed with the Court. In April 2011, ELPC moved to unseal those documents and to vacate a protective order filed in the case. Without ruling on ELPC's motion to intervene, on April 19, 2011, the Court issued an Order to Show Cause directing defendants' to show why the documents filed under seal should not be unsealed. Defendants filed their response on May 13, 2011, and Plaintiffs responded to that filing on May 20, 2011.

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Form 990, Additional Disclosure (Continued):

City of Greenville, et al. v. Syngenta Crop Protection, LLC, No. 11-mc-2025 (United States District Court, Central District of Illinois).

On April 7, 2011, Syngenta Crop Protection subpoenaed Prairie Rivers Network, demanding production of documents and a deposition of a Prairie Rivers representative. On behalf of Prairie Rivers, on April 14, 2011, ELPC attorneys filed a motion to quash that subpoena in the Central District of Illinois. That motion to quash was granted, and the case closed, on June 30, 2011.

Environmental Law and Policy Center v. Syngenta Crop Protection, LLC, No. 1:11-cv-02521 (United States District Court, Northern District of Illinois).

On April 7, 2011, Syngenta Crop Protection subpoenaed ELPC, demanding production of documents and a deposition of an ELPC representative. On April 14, 2011, ELPC attorneys filed a motion to quash that subpoena in the Northern District of Illinois. That motion to quash was granted on July 13, 2011, closing the case.

Form 990, Additional Disclosure (Continued):

STATE PUBLIC UTILITY COMMISSION ADMINISTRATIVE CASES

ELPC intervenes frequently in state public utilities regulatory commission proceedings regarding electric and natural gas utility rate regulation and terms of service. ELPC works in these cases to improve

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energy efficiency and renewable energy policies and programs at the state level. In FY2011, ELPC attorneys worked on the following cases:

Illinois Commerce Commission:

- In re Application for Authorization under Section 4-101 of the Illinois Public Utilities Act ("Act"), 220 ILCS Section 5/4-101, or alternatively, for a Certificate of Public Convenience and Necessity, pursuant to Section 8-406 of the Act, to Install, Operate and Maintain Two New 345,000 Volt Electric Transmission Lines in Cook County, Illinois; Commonwealth Edison Company; Illinois Commerce Commission docket no. 10-0385.

- In re Proposed General Increase in Electric Rates; Commonwealth Edison Company; Illinois Commerce Commission, Docket No. 10-0467.

- In re Petition for Approval of an Alternative Rate Regulation Plan pursuant to Section 9-244 of the Public Utilities Act; Commonwealth Edison Company; Illinois Commerce Commission docket no. 10-0527.

- In re Application pursuant to Section 8-104 and Section 9-201 of the Illinois Public Utilities Act for consent to and approval of an Energy Efficiency Plan and approval of Rider 30, Energy Efficiency Plan Cost Recovery and Related changes to Nicor Gas' tariffs; Nicor Gas Company; Illinois Commerce Commission docket no. 10-0562.

- In re Petition pursuant to Section 8-104 of the Public Utilities Act to Submit for Approval an Energy Efficiency Plan; North Shore Gas

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Company, Peoples Gas Light and Coke Company; Illinois Commerce Commission docket no. 10-0564.

- In re Verified Petition for Approval of Integrated Electric and Natural Gas Energy Efficiency Plan; Illinois Commerce Commission docket no. 10-0568.

- In re Approval of the Energy Efficiency and Demand Response Plan Pursuant to Section 8-103(f) of the Public Utilities Act; Commonwealth Edison Company, Illinois Commerce Commission docket no. 10-0570.

- In re Application for Approval of a Reorganization pursuant to Section 7-204 of the Public Utilities Act; Nicor Gas Company; Illinois Commerce Commission docket no. 11-0046.

- In re Petition for Approval of the 220 ILCS 5/16-111.5(d) Procurement Plan; Illinois Commerce Commission docket no. 11-0660.

Form 990, Additional Disclosure (Continued):

Michigan Public Service Commission:

- In the Matter of the Application of CONSUMERS ENERGY COMPANY for Authority to Increase Its Rates for the Generation and Distribution of Electricity and for Other Relief; Michigan Public Service Commission docket no. U-16191.

- In the Matter of the Application of CONSUMERS ENERGY COMPANY to Amend Its EO Plan Approved in Case Nos. U-15805 and U-15889; Michigan Public

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Service Commission docket no. U-16412.

- In the Matter of the Application of CONSUMERS ENERGY COMPANY to Amend Its Renewable Energy Plan Approved in Case No. U-15805; Michigan Public Service Commission docket no. U-16543.

- In the Matter of Biennial Energy Optimization Plans and Reconciliations for CONSUMERS ENERGY COMPANY to Fully Comply with Public Act 295 of 2008; Michigan Public Service Commission docket no. U-16670.

- In the Matter of Biennial Energy Optimization Plans and Reconciliations for THE DETROIT EDISON COMPANY to Fully Comply with Public Act 295 of 2008; Michigan Public Service Commission docket no. U-16671.

Form 990, Additional Disclosure (Continued):

Public Utilities Commission of Ohio:

- In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Approval of a Force Majeure Determination for a Portion of the 2010 Solar Energy Resources Benchmark Requirement; PUCO Case No. 11-411.

- In the Matter of the Annual Report of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company Regarding Their Alternative Energy Status and Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The

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Toledo Edison Company for a Force Majeure Determination; PUCO Case No. 11-2479.

- In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to 4928.143, Ohio Rev. Code, in the Form of an Electric Security Plan; PUCO Case No. 11-346.

- In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Approval of Request for Proposal to Purchase Renewable Energy Credits Through Ten Year Contracts; PUCO Case No. 10-2891.

- In the Matter of the Application, Motion for Protective Order and Memorandum in Support of Duke Energy Ohio for Authority to Establish a Standard Service Offer pursuant to Section 4928.143, Revised Code, in the form of an Electric Security Plan, Accounting Modifications and Tariffs for Generation Service; PUCO Case No. 11-3549.

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

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047
2010
Open to Public Inspection

Name of the organization: Environmental Law and Policy Center of the Midwest

Employer identification number: 36-3866530

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End of year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax exempt organizations during the tax year)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
Environmental Law and Policy Center Action Fund - 26-4767097, 35 East Wacker Drive, Suite 1600, Chicago, IL 60601-2208	Environmental advocacy	Illinois	501(c)(4)		Environmental Law & Policy Center of the Midwest		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule R (Form 990) 2010

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Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36)

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

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

	(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 37)

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Form **8868** (Rev January 2011) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

OMB No 1545 1709

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

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

Electronic filing (e-file) You can electronically file Form 8868 if you need a 3 month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3 month extension of time You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit *www irs gov/efile* and click on *e-file for Charities & Nonprofits*

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

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

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

Type or print File by the due date for filing your return See instructions		
	Name of exempt organization Environmental Law and Policy Center of the Midwest	Employer identification number 36-3866530
	Number, street, and room or suite no If a P O box, see instructions 35 East Wacker Drive, No. 1600	
	City, town or post office, state, and ZIP code For a foreign address, see instructions Chicago, IL 60601-2208	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990 T (corporation)	07
Form 990 BL	02	Form 1041 A	08
Form 990 EZ	03	Form 4720	09
Form 990 PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990 T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ Kevin Brubaker 35 East Wacker Drive, Ste 1600 - Chicago, IL 60601-2208
  Telephone No ▶ (312) 673-6500 FAX No ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ▶ [ ] If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3 month (6 months for a corporation required to file Form 990 T) extension of time until February 15, 2012 , to file the exempt organization return for the organization named above The extension is for the organization's return for
▶ [ ] calendar year ______ or
▶ [X] tax year beginning JUL 1, 2010 , and ending JUN 30, 2011

2 If the tax year entered in line 1 is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990 BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	3a	$ 0.
b	If this application is for Form 990 PF, 990 T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	3b	$ 0.
c	**Balance due** Subtract line 3b from line 3a Include your payment with this form if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	$ 0.

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

LHA **For Paperwork Reduction Act Notice, see Instructions.** Form **8868** (Rev 1 2011)

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

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

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

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

Type or print. File by the extended due date for filing your return See instructions	Name of exempt organization Environmental Law and Policy Center of the Midwest	Employer identification number 36-3866530
	Number, street, and room or suite no If a P O box, see instructions 35 East Wacker Drive, No. 1600	
	City, town or post office, state, and ZIP code For a foreign address, see instructions Chicago, IL 60601-2208	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990 BL	02	Form 1041 A	08
Form 990 EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990 T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

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

- The books are in the care of ▶ Kevin Brubaker 35 East Wacker Drive, Ste 1600 - Chicago, IL 60601-2208
  Telephone No ▶ (312) 673-6500 FAX No ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ▶ [ ] If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3 month extension of time until May 15, 2012

5 For calendar year ______ , or other tax year beginning JUL 1, 2010 , and ending JUN 30, 2011

6 If the tax year entered in line 5 is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
Additional time is needed to gather the information necessary to file a complete and accurate return.

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	8a	$ 0.
b	If this application is for Form 990-PF, 990 T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	$ 0.
c	**Balance due.** Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	8c	$ 0.

Signature and Verification

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

Signature ▶ Title ▶ CPA Date ▶