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Return of Organization Exempt From Income Tax

2010

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning Jul 1, 2010, and ending Jun 30, 2011

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Prison Law Office Doing Business As		D Employer Identification Number 94-2495939
	Number and street (or P O box if mail is not delivered to street addr) Room/suite 1917 Fifth Street		E Telephone number (510) 647-1653
	City, town or country State ZIP code + 4 Berkeley CA 94710		G Gross receipts \$ 8,119,983.
	F Name and address of principal officer Penelope Cooper 1917 Fifth Street Berkeley CA 94710		
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: www.prisonlaw.com			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <input type="checkbox"/>			
L Year of Formation 1978		M State of legal domicile CA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities <u>The Prison Law Office provides free legal services to California state prisoners, and occasionally to California state parolees. Our assistance is generally limited to cases regarding conditions of confinement.</u>					
	2 Check this box <input type="checkbox"/> 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 13				
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 13				
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 33				
	6 Total number of volunteers (estimate if necessary)	6 0				
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a -4,591.				
b Net unrelated business taxable income from Form 990-T, line 34	7b -4,591.					
Revenue	8 Contributions and grants (Part VIII, line 1h)	<table border="1"> <tr><th>Prior Year</th><th>Current Year</th></tr> <tr><td>472,003.</td><td>631,349.</td></tr> </table>	Prior Year	Current Year	472,003.	631,349.
	Prior Year	Current Year				
	472,003.	631,349.				
	9 Program service revenue (Part VIII, line 2g)	3,501,105. 5,707,061.				
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	222,496. 379,685.				
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,354,395. 1,377,297.				
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,549,999. 8,095,392.					
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)					
	14 Benefits paid to or for members (Part IX, column (A), line 4)					
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,998,326. 2,149,176.				
	16a Professional fundraising fees (Part IX, column (A), line 11e)					
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.					
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,160,925. 1,494,728.				
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,159,251. 3,643,904.					
19 Revenue less expenses Subtract line 18 from line 12	2,390,748. 4,451,488.					
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	<table border="1"> <tr><th>Beginning of Current Year</th><th>End of Year</th></tr> <tr><td>23,158,027.</td><td>27,616,420.</td></tr> </table>	Beginning of Current Year	End of Year	23,158,027.	27,616,420.
	Beginning of Current Year	End of Year				
	23,158,027.	27,616,420.				
21 Total liabilities (Part X, line 26)	88,479. 95,384.					
22 Net assets or fund balances. Subtract line 21 from line 20	23,069,548. 27,521,036.					

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	Signature of officer <u>Donald Specter</u> Date <u>5/17/12</u>				
	Type or print name and title <u>Donald Specter</u>				
Paid Preparer Use Only	Print/Type preparer's name <u>R.J. Ricciardi, Inc.</u>	Preparer's signature <u>R.J. Ricciardi CPA</u>	Date <u>5/11/12</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01262676</u>
	Firm's name ▶ <u>R. J. Ricciardi, Inc.</u>			Firm's EIN ▶	
	Firm's address ▶ <u>1000 Fourth Street, Suite 400 San Rafael CA 94901</u>			Phone no <u>(415) 457-1215</u>	

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

SCANNED JUN 22 2012

G17 17

Part III Statement of Program Service Accomplishments

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

Input box for Schedule O response

1 Briefly describe the organization's mission:

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

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No (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 No (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 \$ 3,167,001. including grants of \$ 0.) (Revenue \$ 5,707,061.)

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

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

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

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

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

4e Total program service expenses 3,167,001.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i>		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? <i>If 'Yes,' complete Schedule C, Part II</i>		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? <i>If 'Yes,' complete Schedule C, Part III</i>		
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? <i>If 'Yes,' complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i>		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? <i>If 'Yes,' complete Schedule D, Part VI</i>	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? <i>If 'Yes,' complete Schedule D, Part VII</i>		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? <i>If 'Yes,' complete Schedule D, Part VIII</i>		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? <i>If 'Yes,' complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X</i>	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)? <i>If 'Yes,' complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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? <i>If 'Yes,' complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Parts III and IV</i>		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? <i>If 'Yes,' complete Schedule G, Part I (see instructions)</i>		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? <i>If 'Yes,' complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i>		X
20 a Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H</i>		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)		

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? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		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? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		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? <i>If 'Yes,' complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i>		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? <i>If 'Yes,' complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II</i>		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? <i>If 'Yes,' complete Schedule L, Part III</i>		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? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		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? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		X
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? <i>If 'Yes,' complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		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)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
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? <i>If 'Yes,' complete Schedule R, Part VI</i>		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	X	

BAA

Form 990 (2010)

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
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1 a			14
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1 b			0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
1 c			
2 a	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		
2 a			33
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
2 b			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3 a			
b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	X	
3 b			
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 a			
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.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 b			
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
5 c			
6 a	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?		X
6 a			
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6 b			
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?		X
7 a			
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 c			
d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7 d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7 h			
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?		X
8			
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		X
9 a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
9 b			
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
10 a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10 b			
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
11 a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11 b			
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 a			
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
12 b			
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? Note. See the instructions for additional information the organization must report on Schedule O.		
13 a			
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		
13 b			
c	Enter the amount of reserves on hand		
13 c			
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 a			
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		
14 b			

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

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year		
1 a			13
b	Enter the number of voting members included in line 1a, above, who are independent		
1 b			13
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7 a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7 b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8 a	a The governing body?	X	
8 b	b Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		X

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

	Yes	No
10 a		X
10 a		X
10 b		
10 b		
11 a	X	
11 a	X	
12 a	X	
12 a	X	
12 b	X	
12 b	X	
12 c	X	
12 c	X	
13	X	
13	X	
14	X	
14	X	
15		
15 a	X	
15 a	X	
15 b	X	
15 b	X	
16 a		X
16 a		X
16 b		
16 b		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ California
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ Prison Law Office 1917 Fifth Street Berkeley CA 94710 (510) 647-1653

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

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

1 a 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)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) Donald Specter Executive Director	45.00			X	X	X	221,466.	0.	20,750.
(2) Penelope Cooper President	2.00	X		X			0.	0.	0.
(3) Michele Walkin-Hawk Vice-President	2.00	X		X			0.	0.	0.
(4) Marshall Krause Treasurer	2.00	X		X			0.	0.	0.
(5) Felecia Gaston Member	2.00	X					0.	0.	0.
(6) Chris Hipps Member	2.00	X					0.	0.	0.
(7) Margaret Johns Member	2.00	X					0.	0.	0.
(8) Cesar Lagleva Member	2.00	X					0.	0.	0.
(9) Laura Magnani Member	2.00	X					0.	0.	0.
(10) Michael Marcum Member	2.00	X					0.	0.	0.
(11) Ruth Morgan Member	2.00	X					0.	0.	0.
(12) Dennis Roberts Member	2.00	X					0.	0.	0.
(13) John Burton Member	2.00	X					0.	0.	0.
(14) Steven Fama Staff Attorney	45.00				X	X	160,000.	0.	17,410.
(15) Sara Norman Staff Attorney	45.00					X	119,700.	0.	6,061.
(16) Millard Murphy Staff Attorney	45.00					X	74,194.	0.	28,846.
(17) _____									

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
(26) -----										
(27) -----										
(28) -----										
(29) -----										
1 b Sub-total							▶	575,360.	0.	73,067.
c Total from continuation sheets to Part VII, Section A							▶			
d Total (add lines 1b and 1c)							▶	575,360.	0.	73,067.

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 ▶ **3**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i>	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? <i>If 'Yes' complete Schedule J for such individual</i>	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? <i>If 'Yes,' complete Schedule J for such person</i>		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

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 ▶ **0**

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514		
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	629,324.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,025.				
	g Noncash contributions included in lns 1a-1f	\$					
	h Total. Add lines 1a-1f		631,349.				
PROGRAM SERVICE REVENUE	2a <u>Attorney Fees</u>	Business Code 541100	5,707,061.	5,707,061.	0.	0.	
	b -----						
	c -----						
	d -----						
	e -----						
	f All other program service revenue						
	g Total. Add lines 2a-2f		5,707,061.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		379,685.	379,685.	0.	0.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross Rents	(i) Real	(ii) Personal				
			20,000.				
		b Less: rental expenses		24,591.			
		c Rental income or (loss)		-4,591.			
	d Net rental income or (loss)		-4,591.	0.	-4,591.	0.	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less cost or other basis and sales expenses					
		c Gain or (loss)					
	d Net gain or (loss)						
	8a 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							
9a Gross income from gaming activities See Part IV, line 19	a						
b Less: direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a	14,155.					
	b Less cost of goods sold	b	0.				
	c Net income or (loss) from sales of inventory		14,155.	14,155.	0.	0.	
Miscellaneous Revenue		Business Code					
11a <u>Net realized and unrealized gains</u>	900099	1,364,294.	1,364,294.	0.	0.		
b <u>Miscellaneous</u>	900099	3,439.	3,439.	0.	0.		
c -----							
d All other revenue							
e Total. Add lines 11a-11d		1,367,733.					
12 Total revenue. See instructions		8,095,392.	7,468,634.	-4,591.	0.		

Part IX Statement of Functional Expenses

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	648,427.	564,131.	84,296.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,240,744.	1,079,447.	161,297.	0.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	125,994.	109,615.	16,379.	0.
10 Payroll taxes	134,011.	116,590.	17,421.	0.
11 Fees for services (non-employees):				
a Management				
b Legal	99,391.	86,470.	12,921.	0.
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	7,851.	6,830.	1,021.	0.
12 Advertising and promotion				
13 Office expenses	180,469.	157,008.	23,461.	0.
14 Information technology				
15 Royalties				
16 Occupancy	29,578.	25,419.	4,159.	0.
17 Travel	14,154.	12,314.	1,840.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	110,601.	93,519.	17,082.	0.
23 Insurance	19,662.	17,106.	2,556.	0.
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 <u>Bad debt expense</u>	173,495.	150,941.	22,554.	0.
b <u>Litigation</u>	844,858.	735,026.	109,832.	0.
c <u>Staff expenses</u>	8,263.	7,189.	1,074.	0.
d <u>Miscellaneous</u>	3,680.	3,024.	656.	0.
e <u>Payroll Service</u>	2,726.	2,372.	354.	0.
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	3,643,904.	3,167,001.	476,903.	0.
26 Joint costs. Check here <input type="checkbox"/> 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	718,499.	1	487,519.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,387,828.	4	2,394,730.
	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		9	16,345.
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 5,231,186.		
	b Less accumulated depreciation.	10b 467,467.	4,840,757.	10c 4,763,719.
	11 Investments – publicly traded securities	16,210,943.	11	19,954,107.
	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)		23,158,027.	16	27,616,420.
LIABILITIES	17 Accounts payable and accrued expenses	82,593.	17	86,839.
	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	5,886.	25	8,545.
	26 Total liabilities. Add lines 17 through 25	88,479.	26	95,384.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	23,069,548.	27	27,521,036.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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	23,069,548.	33	27,521,036.
	34 Total liabilities and net assets/fund balances	23,158,027.	34	27,616,420.

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,095,392.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,643,904.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,451,488.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	23,069,548.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
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	27,521,036.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If 'Yes' to 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?
 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 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?
- 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.

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

BAA

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 Prison Law Office	Employer identification number 94-2495939
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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 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 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
11 g (i)		
11 g (ii)		
11 g (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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
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 'unusual grants.')	332,264.	439,757.	309,130.	472,003.	631,349.	2,184,503.
2 Tax revenues levied for the organization's benefit and either paid to it 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	332,264.	439,757.	309,130.	472,003.	631,349.	2,184,503.
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)						
6 Public support. Subtract line 5 from line 4						2,184,503.

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	332,264.	439,757.	309,130.	472,003.	631,349.	2,184,503.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	354,758.	366,319.	133,458.	222,496.	379,685.	1,456,716.
9 Net income from unrelated business activities, whether or not the business is regularly carried on					0.	0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)				5,675.	3,439.	9,114.
11 Total support. Add lines 7 through 10.						3,650,333.
12 Gross receipts from related activities, etc (see instructions)					12	7,085,510.
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	59.84%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	57.83%
16a 33-1/3% support test – 2010. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		

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 yr 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 yr 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 lns 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

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 ▶

Part IV Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Other Income Part II, Line 10

Description: Miscellaneous

2009: 5675.

2010: 3439.

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, lines 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

Employer identification number

Prison Law Office

94-2495939

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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...?, 6 Did the organization inform all grantees...?

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located..., 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIV, describe how the organization reports...

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.

Table with 2 columns: Description, Amount. Rows include: 1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report..., b If the organization elected, as permitted under SFAS 116 (ASC 958), to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets...

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 organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

	Amount
1c	
1d	
1e	
1f	

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

2a Did the organization include an amount on Form 990, Part X, line 21? 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:

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

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

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

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

Part VI 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		1,561,770.		1,561,770.
b Buildings		3,494,263.	367,889.	3,126,374.
c Leasehold improvements				
d Equipment		175,153.	99,578.	75,575.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				4,763,719.

BAA

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 (Column (b) must equal Form 990 Part X, column (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 (Column (b) must equal Form 990, Part X, column (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, column (B), line 15) ▶	

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

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) Employee Funded Cafeteria Plan	8,545.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25) ▶	8,545.

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)		8,095,392.
2	Total expenses (Form 990, Part IX, column (A), line 25)		3,643,904.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		4,451,488.
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net). Add lines 4 through 8		
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		4,451,488.

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	8,119,983.
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	24,591.	
	e Add lines 2a through 2d		2e	24,591.
3	Subtract line 2e from line 1		3	8,095,392.
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	8,095,392.

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

1	Total expenses and losses per audited financial statements		1	3,668,495.
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	24,591.	
	e Add lines 2a through 2d		2e	24,591.
3	Subtract line 2e from line 1		3	3,643,904.
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	3,643,904.

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.

Pt XII Line 2d To move the rental expenses to the revenue, Part VIII line 6b. -----

Pt XIII Line 2d To move the rental expenses to the revenue, Part VIII line 6b. -----

SCHEDULE J
(Form 990)

Compensation Information

OMB No 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

2010

▶ Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Prison Law Office

Employer identification number

94-2495939

Part I Questions Regarding Compensation

	Yes	No								
<p>1 a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>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</p>	1 b									
<p>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?</p>	2									
<p>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.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>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:</p> <p>a Receive a severance payment or change-of-control payment from the organization or a related organization?</p>	4 a	X								
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4 b	X								
<p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4 c	X								
<p>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</p>										
<p>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</p> <p>a The organization?</p>	5 a	X								
<p>b Any related organization?</p> <p>If 'Yes' to line 5a or 5b, describe in Part III.</p>	5 b	X								
<p>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:</p> <p>a The organization?</p>	6 a	X								
<p>b Any related organization?</p> <p>If 'Yes' to line 6a or 6b, describe in Part III</p>	6 b	X								
<p>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</p>	7	X								
<p>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</p>	8	X								
<p>9 If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2010

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

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

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

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) 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
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1 Donald Specter	154,232	58,000	9,234	22,000	11,516	254,982	276,642
2 Steven Fama	137,000	23,000	0	0	17,410	177,410	170,802
3							
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13							
14							
15							
16							

PRISON LAW OFFICE DOCKET

January 2012

Litigation¹

Plata v. Schwarzenegger and Coleman v. Schwarzenegger (Northern and Eastern Districts of California): In addition to regular monitoring described below, we made motions in both cases simultaneously to cap the prison population because the overcrowding was interfering with the ability to remedy the unconstitutional health care that the prisoners receive. The courts granted our motions to convene a three judge panel, and a trial was conducted in 2008. The legal issue is whether the overcrowding is causing the constitutional violations and whether a prison population cap is a necessary remedy. The primary beneficiaries are the class of prisoners with serious medical or mental health issues, and secondary beneficiaries are all state prisoners. In August 2009, the Court issued a ruling granting relief and announcing its intention to limit the state prison population to 137.5% of design capacity, which would result in a reduction of about 40,000 prisoners. The State appealed to the U.S. Supreme Court, which affirmed the order on May 23, 2011. In response to the Court order, the state enacted Assembly Bill 109, which is designed to reduce the prison population. It is unclear at this time whether that legislation will reduce the population to the limit set by the court. Time: 1108.2; Expenses: \$13,901.12.

Armstrong v. Schwarzenegger (federal district court): In this case the court issued injunctions requiring the prisons and the parole board to properly provide accommodations for prisoners with certain physical disabilities. Last year, the Court issued several favorable rulings enforcing the original injunction by requiring further accommodations for prisoners with mobility and hearing impairments. Those rulings were appealed to the Ninth Circuit, which last year affirmed the court's authority to order the county to comply with ADA requirements with respect to disabled state prisoners who are housed at the county jail. The case was remanded to the court for further hearings. Recently, the Court issued another ruling finding that the ADA was not being complied with in jails throughout the state and ordered the CDCR to take remedial action. Time: ; Expenses:

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

Clark v. Schwarzenegger (federal district court): This case was settled in 1998 so that prisoners with developmental disabilities would be protected and accommodated. The state filed a motion to terminate the settlement, arguing that the prison conditions are lawful and therefore no injunction was necessary. The primary beneficiaries are the class of prisoners with developmental disabilities. The state moved to dissolve the settlement and a trial was held on that motion in May 2010. Last year the court ruled that there were still very serious problems with the care and treatment of prisoners with developmental disabilities and denied the state's motion to terminate the settlement. (See monitoring section below for developments related to compliance with this order.)

Mitchell v. Cate (Eastern District of California): This case concerns the CDCR's explicit practice of locking down prisoners on the basis of their race. The case is a class action suit filed on behalf of all prisoners who now or in the future will be subject to a lockdown on the basis of their race. The prisoners assert that this practice violates the Eighth and Fourteenth Amendments and seek an injunction to end the practice. The Court granted our motion to amend the complaint and discovery should begin shortly.
Time: 573.40; Expenses: \$4,695.22.

Hall v. Mims (Eastern District of California): In this case, the prisoners assert that various conditions, including health care, in the Fresno County Jail are unconstitutional under the Eighth and Fourteenth Amendment. The case is filed on behalf of individual prisoners and the class of prisoners within the Fresno Jail. The prisoners seek injunctive relief to improve conditions in the jail. Time: ; Expenses:

B. Monitoring²

Armstrong v. Wilson (United States District Court): This is the first system-wide and probably the biggest class action prison case in the country challenging discrimination against disabled prisoners under the Americans with Disabilities Act (ADA). The class consists of all prisoners with disabilities related to hearing, learning, vision and mobility. This class is the beneficiary of our efforts. In 1996 we reached a settlement with the CDC which required the California Department of Corrections (CDC) develop and implement a plan to provide disabled prisoners with access to existing programs, services and activities. A remedial plan has been developed and has been filed with the Court. We currently are engaged in monitoring defendants' compliance with that plan.

In 2011, the State began making repairs to one prison that we had demonstrated did not comply with federal accessibility guidelines, and, as a result of our advocacy, the State also began a systematic re-assessment of the structural accessibility of all prisons statewide. In addition, after we demonstrated that one prison unit was not fit for human habitation, much less appropriate for housing prisoners with disabilities, the prison agreed to shut the unit down and move the hundreds of resident prisoners to more appropriate housing. We also successfully advocated for changes to statewide policies concerning prisoners with disabilities (e.g., policies governing inmate ADA-assistants), for changes to individual prison

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

policies (e.g., prison policies regarding providing prisoners with disabilities equal access to prison programs), and for individual prisoners to receive the accommodations they need (e.g., assistive devices and cells that accommodate their disabilities). Monitors: Rebekah Evanson, Megan Hagler, Penny Godbold, Corene Kendrick. Time: 2,733; Expenses: \$43,301.33.

Armstrong v. Davis (United States District Court/Ninth Circuit): This is the second part of the Armstrong case in which we challenged the parole board's compliance with the ADA. In December 1999 the court ruled in our favor, issuing a 111 page ruling and a 13 page comprehensive injunction against certain parole practices. The state appealed that injunction to the Ninth Circuit, which recently affirmed the judgment in a stinging opinion that was very critical of the state. See Armstrong v. Davis, 275 F.3d 849 (9th Cir. 2001). In 2007 the Court issued another injunction enforcing its original ruling, and last year the Ninth Circuit affirmed the court's authority to demand that county jails provide accommodations to disabled state prisoners. The CDCR has appealed this ruling to the Ninth Circuit. Our counsel, Rosen, Bien & Galvan, does most of the monitoring on this case. Sue Christian from our staff does the rest of the monitoring of lifer and parole revocation cases. Time:384.7; Expenses: \$2,907.69.

Clark v. California (United States District Court): This federal class action lawsuit on behalf of mentally retarded prisoners alleged that the CDC was not complying with the ADA and was subjecting these prisoners to cruel and unusual punishment. In June 1998 the CDC settled the case, and in 1999 we agreed on a remedial plan to ensure that these prisoners were identified, had access to programs and were housed in safe environments. The beneficiaries of the remedial plan are disabled prisoners. There are about 1,300 such prisoners in the CDCR. Since the court issued its latest ruling last year, the parties have been working on a new remedial model that focuses on joint participation in support teams within the individual prisons and joint audits. So far, the support team has been to three prisons and there have been several joint audits. Preliminary indications are that this model is improving access to services for prisoners with disabilities. Time: Expenses: Monitors: Sara Norman, Donald Specter, Rana Antawbi. Time: 3,177.1; Expenses: \$74,050.24.

Coleman v. Wilson (United State District Court): This case is a class action on behalf of all prisoners with a serious mental illness. The class is the beneficiary of our actions in this case. The court held that the CDC's system for providing mental health care to prisoners violated the cruel and unusual punishment clause of the Eighth Amendment of the U.S. Constitution. Since that time, plaintiffs' counsel and the Special Master have been monitoring compliance with a set of requirements contained in what is called the "Program Guides." In 2009 and 2010, much of the effort involved developing a plan for the CDCR to provide

mental health beds for prisoners with serious conditions. Various plans have been proposed, modified and rejected during the year. Last year, the focus again was on obtaining clinical beds for prisoners with mental illness and reducing backlogs at various levels of care in different prisons. It is anticipated that the Supreme Court's order directing a reduction in the prison population will enhance services to mentally ill prisoners. Monitor: Steven Fama. Time: 442; Expenses: \$5,738.76.

Farrell v. Harper. (Alameda County Superior Court). This case was filed in the superior court of Alameda County and is a taxpayer action challenging the illegal use of funds in the CYA. The beneficiaries are all the youth in state custody. In essence, the legal issue is whether the state is providing a safe, humane and treatment oriented environment. In 2004, the court approved a Consent Decree. In 2009, the state stipulated to our motion to have the court experts take over the drafting of a significant policy called the Integrated Behavior Treatment Model. Unfortunately, the experts charged with developing the model failed to provide a useful report. In 2010, at our suggestion the state hired experts from the University of Cincinnati to develop a program, and that effort is scheduled to begin in February of this year. In 2011, that effort has begun to show some signs of progress with the new program being implemented at one juvenile facility. This year the program, called the Integrated Behavior Treatment Program, is supposed to be rolled out to other facilities. At the same time, there are still serious problems in some of the restricted program units and in lieu of a contempt hearing the parties recently stipulated to a new order designed to resolve those issues. Monitors: Donald Specter, Sara Norman. Time: 332.8; Expenses: \$2,138.16

Hixon v. Hope (San Joaquin Superior Court): The legal issue is whether the conditions in the San Joaquin County Juvenile Hall violate state laws, including the prohibition against cruel or unusual punishment and various state juvenile hall regulations. The de facto beneficiaries include all the juveniles, present and future, who are detained in the hall, which includes over 100 youth at a time. In 2008, a Consent Decree was entered by the Court. During last year, we conducted two monitoring visits to the Hall. Improvements have been made to the point that no further formal monitoring is contemplated and it is likely that the case will be dismissed in the near future. The probation department has agreed to informal monitoring in the summer of this year. Monitor: Donald Specter. Time: 23.9; Expenses: \$272.00.

In re Rutherford. (Marin County Superior Court). This case is a class action brought on behalf of life prisoners who have not had timely parole hearings. The legal issue is whether prisoners must have a hearing in the time frame set by the Penal Code. The beneficiaries are all life prisoners in state prison. The Court

issued injunction to require timely hearings, but the Board of Parole Hearings has not complied with that Injunction. In 2009, the state made further progress in reducing the backlog of overdue hearings. In addition, the parties negotiated and reached an agreement concerning roughly 700 parole hearings that were still overdue upon enactment of a statutory change impacting hearing timeframes. In 2010, the State moved to terminate the injunction, but after a hearing the court refused to do so leaving the injunction intact. In 2011, the State moved again to dismiss the case and this time the court granted the motion, finding that the delay in lifer hearings had been largely resolved. Monitors: Donald Specter, Keith Wattle, Thomas Masters. Time: 166.5; Expenses: \$1,295.30.

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

Perez v. Cate. (Northern District of California). This case is a class action under the Eighth Amendment's cruel and unusual punishment clause. The claim is that the failure to provide adequate dental care violates the Eighth Amendment. The class consists of all prisoners who have serious dental problems, virtually all of whom are indigent and who will be the beneficiaries of our services. A Consent Decree was approved by the Court in 2006. In 2011, we met monthly with defendants to review progress towards implementing dental policies and procedures, developing a more effective scheduling/tracking system, completing/passing patient care audits, and renovating clinic space, among other things. Attorneys conducted five two-day site visits, advocated on behalf of 109 class members who sought adequate dental care. During 2011, defendants achieved a passing score on the patient care audits (performed by the Court Experts) at 19 of the 33 state prisons. Monitor: Alison Hardy. Time: 362.6; Expense: \$2459.63.

Madrid v. Gomez (United States District Court): This is the well-known case that challenges the conditions of confinement at Pelican Bay. The class consists of prisoners at that prison, and they are the beneficiaries of our efforts to improve condition. The legal issue is whether the prison is operating under cruel and unusual conditions prohibited by the Eighth Amendment. Last year, the case was dismissed because the State had substantially complied with all the court orders. Monitor: Steve Fama. Time: 11.7; Expenses: \$17.00.

Plata v. Davis (Northern District of California): The class in this case consists of all prisoners with serious medical needs. The beneficiaries of the case

are the class. The primary benefit sought to the class is improved medical care. The primary work on this case consists of monitoring care in the individual prisons and working with the Receiver's office on new policies and procedures. Recently, the court issued an order directing the parties to plan for an end to the Receivership. This will be the subject of negotiations for the next several months. Monitors: Steven Fama, Alison Hardy, Kelly Knapp, Rana Antawbi. Time: 4,268; Expenses: \$57,897.72.

Porter v. Spears (Sacramento Co. Superior Court): This case concerns the conditions in a county juvenile hall in Sacramento and involves issues such as excessive use of force against youth and the failure to provide adequate educational services. The primary beneficiaries are the youth incarcerated in the hall. Last year we reached settlements to improve conditions and access to education with both defendants, the Sacramento County Probation Department and the Sacramento County Office of Education. We are entering the third year of monitoring. The Sacramento County Juvenile Hall has made some improvements in many areas, but there are a few areas, namely the overuse of room confinement that need more attention.. Time: 83.4. Expenses: \$478.67. Monitors: Donald Specter and Kelly Knapp.

Valdivia v. California (Eastern District Court of California): The class consists of parolees who have been charged with violating their parole and are subject to parole revocation. The beneficiaries of the case are the class. The primary benefit sought by the case is fair procedures for parole revocation and alternative sanctions for the violation of parole. Most of the monitoring in this case is done by our co-counsel, Rosen, Bien & Galvan. Sue Christian observes parole hearings to determine if there is compliance with the policies and procedures approved by the Court. Monitor: Sue Christian. Time: 244; Expenses: \$966.75.

Waters v. Titlon (San Francisco Superior Court): In 2006 we filed this case against the Correctional Standards Authority (CSA), the state agency responsible for inspecting the county juvenile halls to determine if the conditions are consistent with state regulations. The settlement includes an injunction requiring the agency to follow state law. The beneficiaries of this action are thousands of youth incarcerated in juvenile halls all over the state, who should experience conditions that are consistent with the state's regulations. A preliminary review of the CSA's actions to date reveal a much improved regulatory compliance process. After a review of many of the CSA's reports, a letter was sent requesting information and seeking corrections in procedures. A response to that letter has not been received to date. Time: Expenses: . Monitor: Lynn Wu.

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

Briefly describe the organization's mission:

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

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

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

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

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 ▶ Prison Law Office
- Telephone No. ▶ 510-280-2621 FAX No. ▶ 510-280-2704
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until February 15, 20 12, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year 20 ____ or

▶ tax year beginning July 1, 20 10, and ending June 30, 20 11.

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.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. 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 Prison Law Office	Employer identification number 94-2495939
	Number, street, and room or suite no. If a P.O. box, see instructions. 1917 Fifth Street	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Berkeley, CA 94710	

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	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

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


- The books are in the care of **Prison Law Office**
 Telephone No. **510-280-2621** FAX No. **510-280-2704**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until **May 15**, 20 **12**.
- For calendar year _____, or other tax year beginning **July 1**, 20 **10**, and ending **June 30**, 20 **11**.
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period
- State in detail why you need the extension **We require additional time to obtain accurate figures for the information returns.**

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 **FEB 08 2012**