

**BEFORE THE MINNESOTA CAMPAIGN FINANCE
AND
PUBLIC DISCLOSURE BOARD**

In the Matter of a Complaint against Doug Wardlow, candidate for the public office of Minnesota Attorney General in 2022 and as a member of its “Advisory Legal Panel” of the Upper Midwest Law Center; the Upper Midwest Law Center; its president Douglas Seaton; Energy Policy Advocates; its Director, Matthew D. Hardin; Government Accountability and Oversight, P.C. and its Director, Christopher C. Horner, Respondents, for Violations of Minn. Stat. § 211B.15 prohibiting coordinated political contributions by corporations coordinated with candidates and circumvention of the Minnesota Campaign Finance Act, Minn. Stat. § 10A.29.

Jon Erik Kingstad, residing at 3684 Garden Court North, Oakdale, Washington County, Minnesota 55128, hereby makes this Complaint for a violation of Minn. Stat. § 211B.15, subd. 2 and Minn. Stat. § 10A.29 as follows:

1. The Respondents of this Complaint are Doug Wardlow, as candidate for the office of Minnesota Attorney General in 2022 and as a member of the Upper Midwest Law Center “Advisory Legal Panel” of the Upper Midwest Law Center, 8421 Wayzata Blvd, Suite 105, Golden Valley, Hennepin County, Minnesota; the Upper Midwest Law Center; its President, Douglas Seaton at the same place of doing business; Energy Policy Advocates (“EPA”), a non-profit corporation incorporated in the State of Washington with a business address at Hardin Law Office, 1725 I Street, Suite 300, Washington D.C. 20006; its Director, Matthew D. Hardin, who is also a Director of Government Accountability and Oversight, P.C. (“GAO”); GAO, a foreign professional corporation whose State of incorporation is unknown; and its President and Director, Christopher C. Horner. The pleadings in the litigation against the Minnesota Attorney General described below identify their address as 1489 Kinross Lane, Keswick, Virginia 22947 but on other pleadings, Attorney Christopher C. Horner lists his address as the same address as the Hardin Law Office, 1725 I Street, Suite 300, Washington D.C. 20006.

**COUNT I.
UNLAWFUL POLITICAL CONTRIBUTION BY A CORPORATION
CONTRARY TO MINN. STAT. § 211B.15.**

For a Complaint under Minn. Stat. § 211B.15, subd. 2 prohibiting political contributions by a corporation, your Complainant alleges as follows:

2. The Upper Midwest Law Center is a non-profit corporation incorporated under Minn. Stat. ch. 317A “exclusively for charitable or educational purposes.” Attached hereto as **Exhibit A** and incorporated herein are its Articles of Incorporation filed with the Minnesota Secretary of State on November 16, 2018.

3. The Upper Midwest Law Center is a non-profit corporation which is not exempt from the prohibition against corporate political contributions by Minn. Stat. § 211B.15, subd. 2 under subdivision 15 thereof for the following reasons:

a) The Upper Midwest Law Center was organized and incorporated without members or shareholders by a business corporation, Seaton, Peters & Revnew, P.A. now known as Peters, Revnew, Kappenman & Anderson, P.A. which upon information and belief has continuously been organized as a “professional firm” pursuant to Minn. Stat. ch. § 319B and a “business corporation” pursuant to Minn. Stat. ch. 302A. The Minnesota Secretary of State has listed the firm as a “business corporation” since its incorporation on December 27, 1996 and continues to list the firm as such.

b) The Upper Midwest Law Center has no policy not to accept significant contributions from business corporations or labor unions.

c) The Upper Midwest Law Center is engaged in the practice of law for profit to its attorneys according to its website, in actual court filings listed therein and its IRS Schedule 990 (attached hereto as **Exhibit B**) showing a substantial amounts of charitable contributions having been paid to lawyers as salary or legal fees.

d) the officers, directors, trustees and employees, the Board of Directors of the Upper Midwest Law Center are also “persons affiliated, so as to have a claim” on the Upper Midwest Law Center’s assets, particularly as trustees of a \$110,000.00 grant by the Center of the American Experiment in 2019. Douglas Seaton, who is also President of the Upper Midwest Law Center and a trustee and a member of its Board, also has a claim on the assets and earnings of the Upper Midwest Law Center, namely his annual salary as President which is \$99,000.00 per annum.

4. GAO is a professional corporation organized as a non-profit corporation whose State of incorporation is unknown and undisclosed. It was granted status as a “tax-exempt charitable organization” by the IRS on March 20, 2018. **Exhibit C**. Its Board of Directors are Christopher C. Horner, Matthew D. Hardin and J. Gregory Garrison. Its business address from pleadings filed in the litigation described herein is 1489 Kinross Lane, Keswick, Virginia 22947 but elsewhere Attorney Christopher C. Horner lists his address as the same address as the Hardin Law Office, 1725 I Street, Suite 300, Washington D.C. 20006.

5. EPA is a non-profit corporation incorporated in the State of Washington. Matthew D. Hardin is also a member of the Board of Directors of EPA whose other members are Mike Gardner,

William Rich and Rob Schilling. Upon information and belief, EPA's business address is with Attorney Christopher C. Horner and Attorney Matthew D. Hardin and Hardin Law Office, 1725 I Street, Suite 300, Washington D.C. 20006.

6. As not-for-profit corporations, GAO and EPA are not exempt from the prohibition against corporate political contributions by Minn. Stat. § 211B.15, subd. 2 under subdivision 15 for the following reasons:

a) neither EPA nor GAO has any policy against accepting significant contributions from business corporations or labor unions.

b) "persons affiliated" such as Matthew D. Hardin and Christopher C. Horner have a claim on their assets and earnings as subsidized payment for salary or fees for their litigation and the practice of law by the GAO on behalf of EPA.

c) GAO was incorporated in 2018 and was granted "tax-exempt status" by the IRS on March 18, 2018. That year, GAO received a grant from an undisclosed donor in the amount of \$1,386,226.00 of which it granted \$45,910.00 to Matthew D. Hardin and EPA "to help support their mission to seek to bring transparency to the realm of energy and environmental policy." Attached hereto as **Exhibit C** is GAO's 2018 IRS Schedule 990, p. 9, establishing the sole income and asset of GAO as the \$1,386,226.00 grant and the donation to EPA (GAO's 2018 IRS Schedule 990 **Schedule I**). This donation of \$45,910.00 to EPA was paid in turn to Matthew D. Hardin. (GAO's 2018 IRS Schedule 990 **Schedule L**, p. 2). Upon such information, I believe that EPA's and GAO's litigation against Minnesota Attorney General Keith Ellison described in this Complaint has been subsidized and funded at least in part by GAO's donations or grants of funds from GAO and Christopher C. Horner, who is co-counsel with the Upper Midwest Law Center, Douglas Seaton and James V.F. Dickey representing EPA. GAO filed its 2018 IRS Schedule 990 on November 8, 2019 and has not filed another IRS 990 Schedule since that time. According to the IRS, EPA's "tax-exempt, 501 (c)(3)" status was revoked automatically for failure to file any annual Schedule 990's for three years. Therefore, your Complainant concludes that the undisclosed funds which they have received to support their litigation has come from business corporations or related individuals who do not wish their political contributions to be known by the voting public.

7. The Board of Directors of the Upper Midwest Law Center are Douglas Seaton, John Hinderaker, Ron Eibensteiner and Robin N. Kelleher. Ron Eibensteiner and Robin N. Kelleher are also members of the Board of Center of the American Experiment, whose President and CEO is and John Hinderaker.

8. The Board of Directors of the Upper Midwest Law Center are also its "trustees" as defined in Minn. Stat. § 501B.35, subd. 4 because the Upper Midwest Law Center is also a "charitable trust" as defined in Minn. Stat. § 501B.35, subd. 3.

9. The Upper Midwest Law Center received a grant of \$110,000.00 from the Center of the American Experiment in 2019 which the Center of the American Experiment reported in its most recent IRS 990 Filing with the Internal Revenue Service, **Schedule I**, p. 43 thereof. (Attached hereto as **Exhibit D**). This grant represented nearly one-third of the Upper Midwest Law Center's 2019 revenues (\$353,031.00) as reported by its IRS 990 Filing with the Internal Revenue Service of which \$203,675.00 was spent on "Program Service Expenses". (Attached as **Exhibit B**. The IRS has deferred filing of Upper Midwest Law Center's 2020 IRS Schedule 990 until 2022.)

10. At all times material to this Complaint, Douglas Wardlow has been a member of the "Advisory Legal Panel" of the Upper Midwest Law Center. Attached as **Exhibit E** is the a copy of the Upper Midwest Law Center's website and the downloadable brochure from that site showing that the Upper Midwest Law Center's "lawsuits are vetted by our Lawyers Advisory Board with some of the best legal minds in Minnesota" and the members of the "Advisory Legal Panel" which means that any expenditure of money, including for the services of the officers or employees of the Upper Midwest Law Center or any other "thing of monetary value" including its website, use of its office space, and other property has been made with the authorization or expressed or implied consent of, or in cooperation or in concert with, or at the request or suggestion of, Douglas Wardlow, who at all material times to this Complaint, has also been a candidate for the public office of Minnesota Attorney General.

11. Douglas Wardlow was the Republican candidate for Minnesota Attorney General for the 2018 general election but was defeated by Keith Ellison for that Office. During the 2018 Campaign Wardlow was caught on tape declaring to an audience that "We're going to fire 42 Democratic attorneys right off the bat and get Republican attorneys in there."

12. Since the 2018 election, Douglas Wardlow has continuously maintained his principal campaign committee but continued it through the present. According to the Reports filed with the Campaign Finance and Disclosure Board, the "Doug Wardlow for Attorney General" Principal Committee has reported as follows:

a) for 2019: Beginning with a balance of \$11, 589.59 on January 1, 2019, the Committee reported additional contributions of \$4,3696.26. No disbursements were reported by non-campaign expenditures of \$11,019.85 was reported leaving an end-of-year balance at \$4,965.99 on December 31, 2019.

b) for 2020: Beginning with a balance of \$4,965.99 on January 1, 2020, the Committee reported additional contributions of \$85,383.24. The Committee reported campaign expenditures of \$50,517.71, with total disbursements and expenditures of \$56,190.10 reported, leaving an end-of-year balance at \$34,315.98 on December 31, 2020.

13. Douglas Wardlow is currently General Counsel for My Pillow, Inc. whose business offices are in Chaska, Minnesota. Douglas Wardlow publicly announced his candidacy for Minnesota Attorney General against Keith Ellison in 2022 on February 20, 2021. February 21, 2021

Minneapolis Star Tribune.

14. On or about August 14, 2019, the Upper Midwest Law Center, along with Virginia lawyers, Matthew Hardin and Chris Horner doing business as GAO initiated a lawsuit by EPA against Minnesota Attorney General Keith Ellison under the Minnesota Government Data Practices Act. ***Energy Policy Advocates v. Ellison***, Ramsey County District Court File No. File No. 62-CV-19-5899, commenced August 14, 2019, and dismissed October 1, 2020, aff'd in part, rev'd in part Minn. Ct. of Appeals File No. A20-1344 ((June 1, 2021). At the time of this Complaint, the Court of Appeals' decision in that lawsuit is being reviewed by the Minnesota Supreme Court, the Attorney General's petition for review having been accepted on August 10, 2021. Upon information and belief, Douglas Wardlow consented and approved or cooperated in the consent and approval of the expenditures of the Upper Midwest Law Center, EPA and GAO for this legal action.

15. On June 24, 2020, the State of Minnesota, represented by Minnesota Attorney General filed legal action against Exxon Mobile Corporation, Koch Industries, Inc., Flint Hills Resources, Inc., the American Petroleum Institute and others for "false advertising", fraud and deception in ***State of Minnesota by its Attorney General versus American Petroleum Institute, et al.***, Ramsey County District Court Case No. 62-CV-20-3837. ¹ According to the Complaint filed by the State of Minnesota, Attorney General Ellison was assisted by four assistant attorney generals who appear of record with him in that action.

16. On July 8, 2020, the Upper Midwest Law Center, representing EPA, filed a second a legal action against Minnesota Attorney General Keith Ellison under the Minnesota Government Data Practices Act in ***Energy Policy Advocates v. Ellison***, Ramsey County District Court File No. File No. 62-CV-20-3895. Upon information and belief, Douglas Wardlow consented to and approved or cooperated in the consent and approval of the expenditures of the Upper Midwest Law Center, EPA and GAO as a member of the Lawyers Advisory Panel of the Upper Midwest Law Center for this legal action.

17. Upon information and belief, the two legal actions brought by the Upper Midwest Law Center, Douglas Seaton, James V.F. Dickey, GAO, EPA, Christopher C. Horner and Matthew Hardin to which Douglas Wardlow gave his consent or approval or cooperated in giving consent or approval as a member of the Upper Midwest Law Center's "Advisory Legal Panel" were for the purpose of promoting the candidacy of Douglas Wardlow for Minnesota Attorney General in any 2022 primary election and the 2022 general election and to defeat Keith Ellison for re-election as Minnesota Attorney General in the 2022 general election as follows:

- a) the second legal action, like the first against Keith Ellison demanded documents alleged

¹That case has been delayed by the removal motion of the defendants to the U.S. District Court for the District of Minnesota. Judge John Tunheim granted the State's Motion to remand on March 31, 2021 but stayed the remand to state court pending an appeal of that decision to the 8th Circuit.

facts to arouse and color a suspicion that Keith Ellison had “planted” lawyers funded by “‘climate’ activist Michael Bloomberg” and Bloomberg Philanthropies to the New York University Law School State Energy & Environmental Impact Center “for the purpose of advancing lawsuits related to environmental and climate change litigation.” The Complaint in the second lawsuit in Ramsey County District Court File No. 62-CV-20-3895 alleged that two assistant attorney generals representing the State of Minnesota’s action in Ramsey County District Court File No. 62-CV-20-3837 had been “privately funded” and that there was “general public interest in transparency in the work of their elected, constitutional officers and offices . . . concerning the possible use of state power to advance private interests” and that “the public has a great interest in how public office, particularly law enforcement, is used in combination with private interests.”

b) the Upper Midwest Law Center’s website and brochure which advertises its lawyers are “working to oust Bloomberg climate change activist plants in Minnesota’s AG office” and that the purpose of the lawsuits is to expose Attorney General Ellison as having concealed “embedded” attorneys “hired, paid for and directed by Democrat activist, Michael Bloomberg, as climate change warriors.” **Exhibit E** and <https://www.umwlc.org/lawsuits>.

c) A recent press release issued by Upper Midwest Law Center and posted what amounts to “campaign material” as defined in Minn. Stat. § 211B.01, subd. 1 on its webpage on June 2, 2021 (Attached hereto as **Exhibit F**) stating:

“Importantly, the attorney general has been withholding documents related to his discussions with other states’ attorneys general in his war on traditional energy sources. In addition, Ellison has allowed outside special interests to embed attorneys in the Minnesota Attorney General’s office to work on their agenda. This lawsuit and others filed by Upper Midwest Law Center and Energy Policy Advocates seek to shine light on this dubious practice, which they believe violates state law and ethical requirements.

“Doug Seaton, President of Upper Midwest Law Center, stated as follows: “this major decision upholds transparency and requires Attorney General Ellison and his team to operate in the public view, and not behind a shroud of secrecy. We are confident that the attorney general will now be held accountable to the public for renting out the constitutional office of the attorney general to extremist climate change activists.”

“Chris Horner of Energy Policy Advocates also said: “Keith Ellison has been the most secretive and anti-transparency Attorney General that our group has sought documents from in the entire nation. We are grateful that the Court of Appeals has rejected his attempt to conceal his office’s activities, and we look forward to getting the documents we asked for more than two years ago. Hopefully after this decision, we won’t have to file lawsuits to get documents about which the public has a right

to know.”

d) that Douglas Wardlow, who was reported to have campaigned to supporters in 2018 that he planned to “fire 42 Democratic attorneys right off the bat and get Republican attorneys in there”, intends to use the same campaign message in his 2022 election campaign against Keith Ellison that the threat of “climate change” is a “hoax” and that Ellison has “politicized” the Office of the Minnesota Attorney General by promoting this “hoax” as a political agenda and that by “firing Democratic attorneys” he will only be “de-politicizing” the Office of the Minnesota Attorney General and ending the alleged “climate change hoax.”

e) Attorney Douglas Seaton has parroted Douglas Wardlow’s planned campaign message such as when he was quoted in Center of the American Experiment’s Fall, 2019 *Thinking Minnesota* accusing Keith Ellison of having “politicized the office” with Bloomberg subsidized “plants” for a “political agenda” involving “clean energy” and “climate change” just after filing the first action against Keith Ellison, almost a year before the Minnesota Attorney General filed the legal action in *State of Minnesota by its Attorney General versus American Petroleum Institute, et al.*, Ramsey County District Court Case No. 62-CV-20-3837 in June, 2020. Attached is article Katie Fulkerson, *Weeding Out the “Plants”*, Fall, 2019 *Thinking Minnesota*, p. 18. as **Exhibit G**.

18. Upon information and belief, the money, free services of the officers, employees or members of the Upper Midwest Law Center, GAO, and the costs of the two lawsuits by EPA against Keith Ellison were funded either by the grant of \$110,000.00 from the Center of the American Experiment to the Upper Midwest Law Center or other tax-deductible donations given to and accepted by the Upper Midwest Law Center or by funds donated to GAO and paid to EPA and Matthew Hardin, Douglas Seaton and James V.F. Dickey paid through EPA and billed to it as legal fees by the Upper Midwest Law Center, all of which were derived from known but undisclosed “charitable contributions” which are kept confidential to deceive the voting public about their true source.

19. That the authorization, approval or express or implied consent or cooperation in the authorization or approval of the expenditure by Douglas Wardlow of the expenditure of money for free services of the officers, employees or members, and other things of value by the Upper Midwest Law Center, GAO and EPA for the litigation against Keith Ellison constituted an “approved expenditure” by entities other than the Principal Campaign Committee of Douglas Wardlow for Minnesota Attorney General within the meaning of Minn. Stat. § 10A.01, subd. 4, and therefore as such constituted a “contribution” and within the meaning of Minn. Stat. §§ 10A.01, subd. 11 and 211B.15, subd. 7b (1) and not an “independent expenditure” within the meaning of Minn. Stat. §§ 10A.10, subd. 18 and 211B.15, subd. 3.

20. That Douglas Wardlow’s authorization, approval, express or implied consent or cooperation in the authorization or approval of the expenditure of money for free services of the officers, employees or members, and other things of value by the Upper Midwest Law Center, the

GAO and EPA for the litigation against Keith Ellison implies that Douglas Wardlow will dismiss the State's action in *State of Minnesota by its Attorney General versus American Petroleum Institute, et al.*, Ramsey County District Court Case No. 62-CV-20-3837 if elected Minnesota Attorney General, and also implies acceptance of a "benefit, reward or consideration upon an agreement or understanding, express or implied" that Douglas Wardlow accepted the money, free services of the officers, employees or members, and other things of value by the Upper Midwest Law Center, GAO and EPA and their undisclosed but known sources of donations that Douglas Wardlow as Minnesota Attorney General will refrain from giving information that may lead to the prosecution of Minn. Stat. § 211B.15, subd. 7a and Minn. Stat. § 609.42 subd. 1 (5) (acceptance of a bribe).

21. The appearance of corruption in Douglas Wardlow having accepted a bribe or *quid pro quo* for the money for free services of the officers, employees or members, and other things of value by the Upper Midwest Law Center, the Government Accountability & Oversight, P.C. and Energy Policy Advocates for the litigation against Keith Ellison is bolstered by the following additional false, deceptive and misleading communications by attorneys for the Upper Midwest Law Center, EPA and GAO and their association with and defense of business corporations in the fossil fuel industry:

a) that the Upper Midwest Law Center has no policy of refusing contributions from business corporations and refuses to disclose its known contributors in its Schedule 990 (**Exhibit B**); that its advertisement on its website and its brochure (**Exhibit E**) asserts that it is a "501 (c)(3) whose "lawyers work without charge to clients"; and that the Upper Midwest Law Center nevertheless claims to have billed and been paid by the EPA \$20,380.00 in attorneys fees for legal services at "standard hourly rates" of \$400.00 and \$300.00 per hour rendered by Attorney Seaton and Attorney Dickey in the first legal action against Attorney General Ellison according to their Motion and supporting Affidavit of James V.F. Dickey filed with the Minnesota Court of Appeals, attached hereto as **Exhibit H**.

b) that the GAO's sole source of known funding has been a single grant from an undisclosed source of \$1,386,226.00 of which it granted \$45,901.00 to Matthew D. Hardin and EPA "to help support their mission to seek to bring transparency to the realm of energy and environmental policy" and other facts and circumstances set forth in ¶ 6 (c) above.

c) that Attorney Matthew D. Hardin² is a member of the Board of Directors of EPA and GAO³ and also a director of Attorney Chris Horner's Virginia professional law firm, "who (or which) is Upper Midwest Law Center's "co-counsel" in these cases. See **Exhibit C**, Government Accountability & Oversight, P.C., 2018 IRS Schedule 990, p. 7.

² Attorney Hardin has petitioned for amicus status in the Minnesota Supreme Court proceeding.

³ See **Exhibit F** Government Accountability and Oversight, P.C. 2018 IRS Schedule 990, p. 7.

d) Attorney Chris Horner, co-counsel with Douglas Seaton in the two legal actions against Keith Ellison, is or has been a “senior fellow” at various right-wing “think tanks” such as the Competitive Enterprise Institute, the Energy & Environment Legal Institute and Heartland Institute all of which have taken part in a public relations and legal campaign attacking the scientific basis and validity of “human caused global warming”, “climate change” and “climate science.” / ⁴

e) Attorney Horner is also known as a “climate scientist harasser” of climate scientists, such as former NASA director James Hansen and Michael Mann, using legal actions for what amounts to “opposition research.” / ⁵ Attorney Horner’s advocacy for “transparency and accountability” obscures his own efforts to conceal his funding sources and who he actually represents. As one watchdog investigator of Mr. Horner’s activities stated:

“Never in the numerous FOIAs [Freedom of Information Act requests] to state AGs etc. does Horner or his associates reveal that their patron has a material interest in the outcome of the lawsuits (accountability for pollution) and ultimately the regulation of global warming pollution,” Kert Davies of Climate Investigations Center, a watchdog group tracking fossil fuel front groups and campaigns, said in an email. “/ ⁶

f) Another Director of the EPA is Mike Gardner, an attorney based in Cleveland, and who is a “former coal company lawyer” according to the website. / ⁷

g) Public records have documented that Attorney Christopher C. Horner and his groups have been funded by coal companies like Alpha Natural Resources, Arch Coal and Peabody Coal Co. / ⁸

⁴ https://www.sourcewatch.org/index.php/Chris_Horner

⁵ Mr. Horner’s association and association with Koch Industries, Inc. and its subversion of American political institutions was described and chronicled in Jane Mayer, *Dark Money* (New York, New York: Doubleday, 2016), pp. 219-220 in a chapter about right-wing opposition to climate science and his involvement in the attempt to discredit climate scientist Michael Mann.

⁶
(<https://www.desmog.com/2020/04/30/energy-policy-advocates-horner-exxon-legal-climate/>)

⁷<http://epadvocates.org/about-2/>

⁸ This information became public in Peabody’s 2016 bankruptcy filing.
(<https://www.prwatch.org/news/2016/06/13114/peabody-coal-bankruptcy-reveals-extensive-funding-climate-denial-network>)

g) Coal company executives have publicly defended Christopher C. Horner as their attorney to harass climate scientists.⁹

22. Minn. Stat. § 211B.15 has not been held unconstitutional under the U.S. Supreme Court's decision in *Citizen's United v. Federal Elections Comm'n*, 558 U.S. 310 (2010). *Minn. Citizens Concerned for Life, Inc. v. Swanson*, 692 F.3d 864, 877-880 (8th Cir. 2012). Preventing corruption or the appearance of corruption is a sufficiently strong and compelling state interest to override any corporation's First Amendment rights to political free speech. *Minn. Citizens Concerned for Life v. Kelley*, 427 F.3d 1106, 1116 (8th cir. 2005) citing *Federal Election Comm'n v. Nat'l Conservative Political Action Comm.*, 470 U.S. 480, 496-497 (1985). Moreover, the Eighth Circuit has upheld Minn. Stat. § 211B.15 as having met the "closely drawn" standard of the U.S. Supreme Court upholding the federal ban against corporate contributions by non-profit corporations. *Minn. Citizens Concerned for Life, Inc. v. Swanson*, 692 F.3d at 878-879 citing *Federal Elections Commission v. Beaumont*, 539 U.S. 146, 158-59 (2003).

23. Therefore, your Complainant requests that the Board investigate Douglas Wardlow, in his capacity as a member of its "Advisory Legal Panel" of the Upper Midwest Law Center, in his capacity as General Counsel for My Pillow, Inc. and as candidate for Minnesota Attorney General in 2022, the Upper Midwest Law Center, including its president Douglas Seaton; and GAO, EPA, Matthew D. Hardin and Christopher C. Horner to determine:

a) whether the Upper Midwest Law Center, GAO, EPA have violated Minn. Stat. § 211B.15, subd. 2 and subd. 7 (a);

b) whether the violation or violations were knowing contrary to Minn. Stat. § 211B.15, subd. 2 and subd. 7 (b);

c) whether they or any of the Respondents or other persons knowingly coordinated, counseled, advised, aided or abetted the Upper Midwest Law Center, GAO and EPA or any of them knowing that the money, free services or other things of value to the campaign of Douglas Wardlow was prohibited by Minn. Stat. § 211B.15 or otherwise;

d) whether any of the Respondents knew that the \$110,000.00 and other grants and funds paid to any lawyers representing EPA in legal actions against Keith Ellison as Minnesota Attorney General were also illegal corporate political contributions to promote Douglas Wardlow as candidate for Minnesota Attorney General in 2022 and defeat Keith Ellison for Minnesota Attorney General in 2022.

e) whether the funds approved or authorized by Douglas Wardlow or with his cooperation

⁹<https://theintercept.com/2015/09/30/coal-mining-ceo-defends-financing-harassment-of-climate-scientists/>

as member of the “Advisory Legal Panel” of the Upper Midwest Law Center constituted a bribe (Minn. Stat. § 609.42) or other *quid pro quo* in violation of Minnesota law and statutes in consideration of his agreement to settle, dismiss or drop the action in *State of Minnesota by its Attorney General versus American Petroleum Institute, et al.*, Ramsey County District Court Case No. 62-CV-20-3837 or conceal an illegal political contribution by a corporation in violation of Minn. Stat. § 211B.15.

**COUNT II.
UNLAWFUL CIRCUMVENTION
CONTRARY TO MINN. STAT. § 10A.29.**

For a Complaint under Minn. Stat. § 10A.29 making a gross misdemeanor and a penalty for any individual or association to circumvent ch. 10A by redirecting a contribution through, or making a contribution on behalf of, another individual or association, imposing penalties and fines for unauthorized expenditures by any individuals or associations your Complainant alleges as follows:

24. The allegations of ¶¶ 1-23 are realleged and incorporated by reference herein.

25. Minn. Stat. § 10A.29 is a law prohibiting circumvention which is a “valid theory of corruption.” *Minn. Citizens Concerned for Life v. Kelley*, 427 F.3d at 1113. Preventing corruption or the appearance of corruption by regulating the circumvention of campaign laws is a sufficiently strong and compelling state interest to override any corporation’s First Amendment rights to political free speech. *Minn. Citizens Concerned for Life v. Kelley*, 427 F.3d at 1112-1113.

26. Your Complainant further requests the Board to investigate whether the actions and omissions alleged in ¶¶ 1-23 constituted “circumvention” in violation of Minn. Stat. § 10A.29.

Dated this 20th day of October, 2021.



Jon Erik Kingstad
3684 Garden Court North,
Oakdale, Minnesota 55128
(651)-773-2197
E-mail: kingstadlaw1@gmail.com

EXHIBIT A

Office of the Minnesota Secretary of State Certificate of Incorporation

I, Steve Simon, Secretary of State of Minnesota, do certify that: The following business entity has duly complied with the relevant provisions of Minnesota Statutes listed below, and is formed or authorized to do business in Minnesota on and after this date with all the powers, rights and privileges, and subject to the limitations, duties and restrictions, set forth in that chapter.

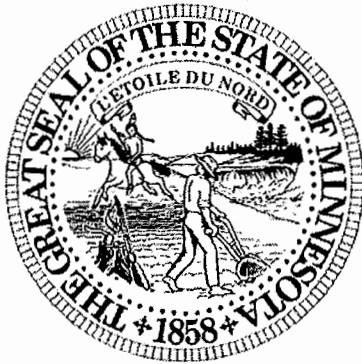
The business entity is now legally registered under the laws of Minnesota.

Name: Upper Midwest Law Center

File Number: 1047777100020

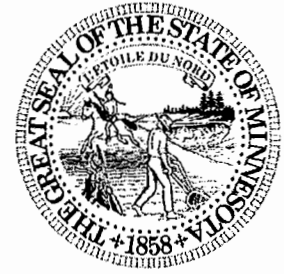
Minnesota Statutes, Chapter: 317A

This certificate has been issued on: 11/16/2018



Steve Simon
Secretary of State
State of Minnesota

Office of the Minnesota Secretary of State
Minnesota Nonprofit Corporation/Articles of Incorporation
Minnesota Statutes, Chapter 317A



The individual(s) listed below who is (are each) 18 years of age or older, hereby adopt(s) the following Articles of Incorporation:

ARTICLE 1 - CORPORATE NAME:
Upper Midwest Law Center

ARTICLE 2 - REGISTERED OFFICE AND AGENT(S), IF ANY AT THAT OFFICE:
Name Address:
8421 Wayzata Boulevard Golden Valley MN 55426 USA

ARTICLE 3 - INCORPORATOR(S):
Name: Address:
Laurie Huotari 33 S. 6th Street, Suite 4200 Minneapolis MN 55402

DURATION: PERPETUAL

If you submit an attachment, it will be incorporated into this document. If the attachment conflicts with the information specifically set forth in this document, this document supersedes the data referenced in the attachment.

By typing my name, I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

SIGNED BY: Laurie Huotari

MAILING ADDRESS: None Provided

EMAIL FOR OFFICIAL NOTICES: dpseaton47@gmail.com

ARTICLES OF INCORPORATION
OF
UPPER MIDWEST LAW CENTER

The undersigned, for the purpose of organizing a corporation under the provisions of the Minnesota Nonprofit Corporations Act, Minnesota Statutes, Chapter 317A (the "Minnesota Nonprofit Corporations Act"), adopts the following articles of incorporation (the "Articles of Incorporation"):

Article I
Name

The name of this corporation is Upper Midwest Law Center.

Article II
Registered Office

The registered office of this corporation is located at 8421 Wayzata Blvd., Golden Valley, Minnesota 55426.

Article III
Purposes and Powers

This corporation is organized and shall be operated exclusively for charitable or educational purposes permitted by Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"). For such purposes, and not otherwise, this corporation shall have and may exercise all powers that are afforded to this corporation by the Minnesota Nonprofit Corporations Act and by any future amendments and supplements thereto. All references in these Articles of Incorporation to a particular section of the Code shall include the corresponding provisions of any future federal tax law.

Article IV
Prohibited Activities

No part of the net income or earnings of this corporation shall, directly or indirectly, inure to the benefit of any person having a personal and private interest in the activities of the corporation, but this corporation may pay reasonable compensation for services rendered to this corporation in furtherance of its purposes set forth in Article II hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these Articles of Incorporation, the corporation shall not carry on any other activities not permitted to be carried

on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Code.

Article V
No Members

This corporation shall have no members.

Article VI
Directors

The management and direction of the business and affairs of this corporation shall be vested in a board of directors. The number, qualifications, terms of office, method of selection or election, powers, authority, and duties of the directors of this corporation, the time, place and manner of their meetings, and such other provisions with respect to them as are not inconsistent with the express provisions of these Articles of Incorporation shall be as specified in or prescribed pursuant to the bylaws of this corporation.

Article VII
No Liability

Neither the directors, officers, committee members, employees or agents of this corporation shall be personally liable for the payment of any debts or obligations of this corporation of any nature whatsoever, nor shall any of the property of any of the directors, officers, committee members, employees or agents be subject to the payment of the debts or obligations of this corporation to any extent whatsoever.

Article VIII
Dissolution

Upon the dissolution of the corporation, its board of directors, after making provision for the payment of all of the liabilities of the corporation, shall arrange for distribution of assets to one or more organizations that then qualify for exemption under the provisions of Section 501(a) of the Code as an organization described in Section 501(c)(3) of the Code.

Article IX
Action Without a Meeting

Any action that may be taken at a meeting of the board of directors or any executive committee, if applicable, may be taken without a meeting when authorized in a written action signed or consented to in an electronic communication, in one or more counterparts, by the number of directors that would be required to take the same action at a meeting of the board of directors at which all directors were present.

Article X
Incorporator

The name and address of the incorporator, who is an adult natural person, is:

Laurie Huotari
33 S. 6th Street, Suite 4200
Minneapolis, Minnesota 55402

IN WITNESS WHEREOF, I have hereunto set my hand this 15th day of November, 2018.



Laurie Huotari, Incorporator



Work Item 1047777100020
Original File Number 1047777100020

STATE OF MINNESOTA
OFFICE OF THE SECRETARY OF STATE
FILED
11/16/2018 11:59 PM

Steve Simon

Steve Simon
Secretary of State

EXHIBIT B

990
Form
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
UPPER MIDWEST LAW CENTER

D Employer identification number
83-2728196

E Telephone number
(612) 428-7000

G Gross receipts \$ 353,031

F Name and address of principal officer:
DOUG SEATON
8421 WAYZATA BLVD NO 105
GOLDEN VALLEY, MN 55426

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: ▶ WWW.UMWLC.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 2018 **M** State of legal domicile: MN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE UMLC PROVIDES PUBLIC INTEREST LEGAL REPRESENTATION, WITHOUT CHARGE, FOR INDIVIDUALS AND ORGANIZATIONS WHICH HAVE SUFFERED HARM TO THEIR PERSONS OR RIGHTS DUE TO ABUSIVE, OVERREACHING OR OPPRESSIVE ACTION BY GOVERNMENTAL, LABOR UNION AND NON-GOVERNMENTAL ORGANIZATIONS/AGENCIES. THE CENTER SEEKS TO OBTAIN REDRESS FOR SUCH WRONGS BY PURSUING LEGAL ACTION UNDER STATE AND FEDERAL CONSTITUTIONAL, STATUTORY AND COMMON LAW LEGAL THEORIES AND TO THEREBY ESTABLISH LEGAL PRINCIPLES WHICH EXPAND INDIVIDUAL AND ORGANIZATIONAL RIGHTS AND PROTECTIONS AGAINST SUCH ABUSE, OVERREACHING AND OPPRESSION.		
	2 Check this box <input checked="" 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	6
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	1
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		340,611
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		12,420
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		353,031
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		131,726
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 12,959		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		96,667	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		228,393	
19 Revenue less expenses. Subtract line 18 from line 12		124,638	
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)		126,466
	21 Total liabilities (Part X, line 26)		1,828
	22 Net assets or fund balances. Subtract line 21 from line 20		124,638

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: _____ Date: 2020-11-11
 DOUG SEATON PRESIDENT
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00205567
Firm's name ▶ OLSEN THIELEN & CO LTD			Firm's EIN ▶ 41-1360831	
Firm's address ▶ 2675 LONG LAKE ROAD			Phone no. (651) 483-4521	
ROSEVILLE, MN 551131117				

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [] Yes [X] No

1 Briefly describe the organization's mission:

THE UMLC PROVIDES PUBLIC INTEREST LEGAL REPRESENTATION, WITHOUT CHARGE, FOR INDIVIDUALS AND ORGANIZATIONS WHICH HAVE SUFFERED HARM TO THEIR PERSONS OR RIGHTS DUE TO ABUSIVE, OVERREACHING OR OPPRESSIVE ACTION BY GOVERNMENTAL, LABOR UNION AND NON-GOVERNMENTAL ORGANIZATIONS/AGENCIES. THE CENTER SEEKS TO OBTAIN REDRESS FOR SUCH WRONGS BY PURSUING LEGAL ACTION UNDER STATE AND FEDERAL CONSTITUTIONAL, STATUTORY AND COMMON LAW LEGAL THEORIES AND TO THEREBY ESTABLISH LEGAL PRINCIPLES WHICH EXPAND INDIVIDUAL AND ORGANIZATIONAL RIGHTS AND PROTECTIONS AGAINST SUCH ABUSE, OVERREACHING AND OPPRESSION.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 203,675 including grants of \$ 0) (Revenue \$ 12,420)
IN OUR FIRST YEAR WE HAVE ESTABLISHED OURSELVES, OPENED OUR OFFICE, RETAINED COUNSEL, HIRED A LEGAL ASSISTANT, ORGANIZED OUR CORPORATE BOARD, A LAWYERS' ADVISORY BOARD, AND OUR WEBSITE. WE HAVE RAISED FUNDS, COMMENCED AN INITIAL DOZEN LAWSUITS ON BEHALF OF CONTRACTORS INJURED BY VANDALS, PUBLIC EMPLOYEES ABUSED BY GOVERNMENT UNIONS, TAXPAYERS, PERSONAL CARE ATTENDANTS, AND VOTERS DENIED ACCESS TO PUBLIC RECORDS, LANDLORDS CONSCRIPTED TO REGISTER THEIR TENANTS AS VOTERS, MINNESOTANS WRONGED BY THE PLANTING OF LAWYERS IN THE STATE ATTORNEY GENERAL'S OFFICE BY A PRIVATE PARTY WITH A POLITICAL AGENDA, AND INITIATED PARTICIPATION IN TWO RULEMAKING PROCEEDINGS. WE HAVE OBTAINED SUCCESSFUL SETTLEMENTS, AND HAVE AN APPEAL DECISION PENDING IN ONE CASE BEFORE THE MINNESOTA SUPREME COURT, BUT MOST CASES ARE STILL IN PROCESS. SEVERAL OF OUR CASES HAVE GENERATED EXTENSIVE LOCAL, REGIONAL AND EVEN NATIONAL ATTENTION AND MEDIA COVERAGE AND WE HAVE PRESENTED, WITH OUR CLIENTS IN SOME CASES AT NUMEROUS PRESS CONFERENCES, SEMINARS AND LEGAL EDUCATION PROGRAMS IN MINNESOTA AND WISCONSIN.

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 203,675

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Contains 21 main questions and sub-questions (a-e) regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		No
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), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?		No
27	Did the organization report a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		No
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, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		No
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Form 990 (2019) Part V Statements Regarding Other IRS Filings and Tax Compliance (continued). Includes sections 2a through 16 with various questions and checkboxes.

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 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?...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?...

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed. 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records.

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

Check if Schedule O contains a response or note to any line in this Part VII

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or 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.

See instructions for the order in which to list the persons above.

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) DOUG SEATON PRESIDENT	50.00	X		X			99,000	0	0	
(2) HOWARD ROOT CHAIRMAN	5.00	X		X			0	0	0	
(3) ROBIN KELLEHER TREASURER	5.00	X		X			0	0	0	
(4) DAVID ASP SECRETARY	5.00	X		X			0	0	0	
(5) RON EIBENSTEINER DIRECTOR	5.00	X					0	0	0	
(6) JOHN HINDERAKER DIRECTOR	5.00	X					0	0	0	

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional Trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization (W-2/1099-MISC), (E) Reportable compensation from related organizations (W-2/1099-MISC), (F) Estimated amount of other compensation from the organization and related organizations. Includes sub-totals and totals for lines 1b, 1c, and 1d.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

Table with 3 columns: Question number, Question text, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting and unrelated organizations.

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. Report compensation for the calendar year ending with or within the organization's tax year.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. For reporting independent contractors.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 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				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	340,611			
	g Noncash contributions included in lines 1a - 1f:\$	1g				
	h Total. Add lines 1a-1f		340,611			
Program Service Revenue	2a LEGAL FEES	Business Code	541199	12,420	12,420	
	b					
	c					
	d					
	e					
	f All other program service revenue.					
	g Total. Add lines 2a-2f.		12,420			
Other Revenue	3 Investment income (including dividends, interest, and other					
	4 Net investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		6a				
	b Less: rental expenses	6b				
	c Rental income or d Net rental income or (loss)	6c				
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		7a				
	b Less: cost or other basis and sales expenses	7b				
	c Gain or (loss)	7c				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions			353,031	12,420	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	99,000	84,150	4,950	9,900
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	19,063	17,157	953	953
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	5,361	4,825	268	268
10 Payroll taxes	8,302	7,472	415	415
11 Fees for services (non-employees):				
a Management	7,500	3,750	3,750	
b Legal	58,910	58,910		
c Accounting	691	622	35	34
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	1,800	1,800		
13 Office expenses	3,147	2,832	158	157
14 Information technology	7,035	6,332	351	352
15 Royalties				
16 Occupancy	10,160	9,144	508	508
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,631	1,468	81	82
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	614	552	31	31
23 Insurance	5,179	4,661	259	259
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	228,393	203,675	11,759	12,959
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year		
Assets	1 Cash—non-interest-bearing	0	1	120,556		
	2 Savings and temporary cash investments		2			
	3 Pledges and grants receivable, net		3			
	4 Accounts receivable, net		4			
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5			
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6			
	7 Notes and loans receivable, net		7			
	8 Inventories for sale or use		8			
	9 Prepaid expenses and deferred charges		0	9	533	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	5,991			
	b Less: accumulated depreciation	10b	614	0	10c	5,377
	11 Investments—publicly traded securities			11		
	12 Investments—other securities. See Part IV, line 11			12		
	13 Investments—program-related. See Part IV, line 11			13		
	14 Intangible assets			14		
	15 Other assets. See Part IV, line 11			15		
16 Total assets. Add lines 1 through 15 (must equal line 34)		0	16	126,466		
Liabilities	17 Accounts payable and accrued expenses		17			
	18 Grants payable		18			
	19 Deferred revenue		0	19	1,828	
	20 Tax-exempt bond liabilities			20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D			21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D			25			
26 Total liabilities. Add lines 17 through 25		0	26	1,828		
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27 Net assets without donor restrictions			27		
	28 Net assets with donor restrictions			28		
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.					
	29 Capital stock or trust principal, or current funds		0	29	0	
	30 Paid-in or capital surplus, or land, building or equipment fund		0	30	0	
	31 Retained earnings, endowment, accumulated income, or other funds		0	31	124,638	
32 Total net assets or fund balances		0	32	124,638		
33 Total liabilities and net assets/fund balances		0	33	126,466		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	353,031
2	Total expenses (must equal Part IX, column (A), line 25)	2	228,393
3	Revenue less expenses. Subtract line 2 from line 1	3	124,638
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	0
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (A))	10	124,638

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
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.		
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?		No
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.		

Form 990 (2019)

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A (Form 990 or 990EZ)

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization UPPER MIDWEST LAW CENTER

Employer identification number

83-2728196

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 12, 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).
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).
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).
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).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land grant college of agriculture.
10 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...
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations...
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .					340,611	340,611
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3					340,611	340,611
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)						79,259
6 Public support. Subtract line 5 from line 4.						261,352

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4.					340,611	340,611
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).						
11 Total support. Add lines 7 through 10						340,611
12 Gross receipts from related activities, etc. (see instructions)					12	12,420
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 checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2018 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2018. 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—2019. 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 VI 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—2018. 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 VI 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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2019.** 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—2018.** 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
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Additional Data

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Software ID:

Software Version:

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2019

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization UPPER MIDWEST LAW CENTER	Employer identification number 83-2728196
--	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
UPPER MIDWEST LAW CENTER

Employer identification number
83-2728196

Part I

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>RESTRICTED</u>		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization UPPER MIDWEST LAW CENTER	Employer identification number 83-2728196
--	--

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>	\$ _____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>
-	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>	\$ _____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>
-	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>	\$ _____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>
-	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>	\$ _____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>
-	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>	\$ _____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>
-	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>	\$ _____	<div style="border-bottom: 1px solid black; border-top: 1px solid black; border-left: 1px solid black; border-right: 1px solid black; height: 15px; width: 100%;"></div>

Name of organization UPPER MIDWEST LAW CENTER	Employer identification number 83-2728196
--	--

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization UPPER MIDWEST LAW CENTER

Employer identification number 83-2728196

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor information.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Year. Rows include purpose(s) of conservation easements, total number and acreage, number of easements on historic structures, and monitoring details.

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

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

Table with 2 columns: Description, Amount. Rows include questions about reporting art and historical treasures, and revenue/asset amounts.

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 XIII.

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

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on 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 XIII and complete the following table:

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

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on 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 current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		5,991	614	5,377
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c.) . . . ▶ 5,377

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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 _____		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, 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). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
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Additional Data

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Software ID:

Software Version:

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
UPPER MIDWEST LAW CENTER

Employer identification number

83-2728196

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 8B	THE ORGANIZATION DOES NOT HAVE SEPARATE COMMITTEES. NO CONTEMPORANEOUS DOCUMENTATION IS REQUIRED.
FORM 990, PART VI, SECTION B, LINE 11B	FORM 990 IS REVIEWED AND APPROVED BY BOARD.
FORM 990, PART VI, SECTION B, LINE 12C	INTERESTED PERSONS ARE REQUIRED TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST TO THE DIRECTORS. PERIODIC REVIEWS ARE CONDUCTED TO ENSURE THE CORPORATION OPERATES IN A MANNER CONSISTENT WITH THE POLICY.
FORM 990, PART VI, SECTION B, LINE 15A	REGULARLY CONSULT AND REVIEW WITH LEADERSHIP OF SIMILAR ORGANIZATIONS.
FORM 990, PART VI, SECTION C, LINE 18	UPON REQUEST.
FORM 990, PART VI, SECTION C, LINE 19	UPON REQUEST.

Additional Data

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Software ID:

Software Version:

EXHIBIT C

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 20 2018**

GOVERNMENT ACCOUNTABILITY &
OVERSIGHT PC
324 LOGTRAC RD
STANARDSVILLE, VA 22973

Employer Identification Number:
82-4033903
DLN:
17053023348008
Contact Person:
SHEILA M ROBINSON ID# 31220
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
January 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
January 16, 2018
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

GOVERNMENT ACCOUNTABILITY &

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Form 990
Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047
2018
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-16-2018, and ending 12-31-2018

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending.
C Name of organization: GOVERNMENT ACCOUNTABILITY & OVERSIGHT PC
D Employer identification number: 82-4033903
E Telephone number: (202) 262-4458
F Name and address of principal officer: CHRISTOPHER C HORNER, 1489 KINROSS LANE, KESWICK, VA 22947
G Gross receipts: \$ 1,387,883
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
H(c) Group exemption number
I Tax-exempt status: 501(c)(3)
J Website: govoversight.org
K Form of organization: Corporation
L Year of formation: 2018
M State of legal domicile: MN

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1. Mission statement (PROSECUTE LITIGATION...), 2. Discontinued operations, 3-6. Voting and independent members, 7a-b. Revenue (8-12), 13-19. Expenses, 20-22. Net Assets or Fund Balances.

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 (CHRIS HORNER BOARD MEMBER), Date (2019-11-08)

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date (2019-11-08), Check if self-employed, PTIN (P00104092), Firm's name (DAVIDSON DOYLE & HILTON LLP), Firm's EIN (54-1953476), Firm's address (LYNCHBURG, VA 245050800), Phone no (434) 846-7611

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission

PROSECUTE LITIGATION INTENDED TO BRING TRANSPARENCY TO THE ACTIONS OF GOVERNMENT AT STATE, LOCAL AND FEDERAL LEVELS

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 350,902 including grants of \$ 45,910) (Revenue \$)
See Additional Data

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 ▶ 350,902

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	Yes	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	Yes	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		No

Part IV Checklist of Required Schedules (continued)

		Yes	No
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>		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
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), 501(c)(4), and 501(c)(29) 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>		No
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>		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
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>		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
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>	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
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>		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
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>		No
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>		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
b	If "Yes" to line 35a, 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>		
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>		No
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>		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

<p>2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return</p>	<p>2a 0</p>		
<p>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)</p>		<p>2b</p>	
<p>3a Did the organization have unrelated business gross income of \$1,000 or more during the year?</p>		<p>3a</p>	<p>No</p>
<p>b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O</p>		<p>3b</p>	
<p>4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?</p>		<p>4a</p>	<p>No</p>
<p>b If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</p>			
<p>5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?</p>		<p>5a</p>	<p>No</p>
<p>b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>		<p>5b</p>	<p>No</p>
<p>c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?</p>		<p>5c</p>	
<p>6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?</p>		<p>6a</p>	<p>No</p>
<p>b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</p>		<p>6b</p>	
<p>7 Organizations that may receive deductible contributions under section 170(c).</p>			
<p>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?</p>		<p>7a</p>	<p>No</p>
<p>b If "Yes," did the organization notify the donor of the value of the goods or services provided?</p>		<p>7b</p>	
<p>c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?</p>		<p>7c</p>	<p>No</p>
<p>d If "Yes," indicate the number of Forms 8282 filed during the year</p>	<p>7d</p>		
<p>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>		<p>7e</p>	<p>No</p>
<p>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</p>		<p>7f</p>	<p>No</p>
<p>g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</p>		<p>7g</p>	
<p>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</p>		<p>7h</p>	
<p>8 Sponsoring organizations maintaining donor advised funds.</p>			
<p>Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?</p>		<p>8</p>	
<p>9a Did the sponsoring organization make any taxable distributions under section 4966?</p>		<p>9a</p>	
<p>b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?</p>		<p>9b</p>	
<p>10 Section 501(c)(7) organizations. Enter</p>			
<p>a Initiation fees and capital contributions included on Part VIII, line 12</p>	<p>10a</p>		
<p>b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	<p>10b</p>		
<p>11 Section 501(c)(12) organizations. Enter</p>			
<p>a Gross income from members or shareholders</p>	<p>11a</p>		
<p>b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)</p>	<p>11b</p>		
<p>12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?</p>			
<p>b If "Yes," enter the amount of tax-exempt interest received or accrued during the year</p>	<p>12b</p>		
<p>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</p>			
<p>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</p>		<p>13a</p>	
<p>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</p>	<p>13b</p>		
<p>c Enter the amount of reserves on hand</p>	<p>13c</p>		
<p>14a Did the organization receive any payments for indoor tanning services during the tax year?</p>		<p>14a</p>	<p>No</p>
<p>b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O</p>		<p>14b</p>	
<p>15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N</p>		<p>15</p>	<p>No</p>
<p>16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O</p>		<p>16</p>	<p>No</p>

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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?		No
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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?		No
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		No

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

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

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed: MN
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
 ▶ CHRISTOPHER HORNER 1489 KINROSS LN KESWICK, VA 22947 (202) 262-4458

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

Check if Schedule O contains a response or note to any line in this Part VII

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

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) CHRISTOPHER C HORNER BOARD MEMBER	0 50	X						0	0	0
(2) GERGORY GARRISON BOARD MEMBER	0 50	X						0	0	0
(3) MATTHEW D HARDIN BOARD MEMBER	0 50	X						0	0	0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 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				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,386,227			
	g Noncash contributions included in lines 1a - 1f \$					
	h Total. Add lines 1a-1f		1,386,227			
			Business Code			
Program Service Revenue	2a _____					
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,656		1,656	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real	(ii) Personal			
		b Less rental expenses				
		c Rental income or (loss)				
		d Net rental income or (loss)				
	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				
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11a						
	b _____					
	c _____					
	d All other revenue					
e Total. Add lines 11a-11d						
12 Total revenue. See Instructions		1,387,883	0	0	1,656	

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)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	45,910	45,910		
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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				
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal	42,469	42,469		
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	163,493	163,493		
12 Advertising and promotion	81,730	81,730		
13 Office expenses	6,085		6,085	
14 Information technology	147	147		
15 Royalties				
16 Occupancy				
17 Travel	1,794	1,794		
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	838		838	
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LITIGATION COSTS	15,359	15,359		
b TAXES & LICENSES	2,353		2,353	
c MISCELLANEOUS	840		840	
d FOIA FEES	580		580	
e All other expenses	278		278	
25 Total functional expenses. Add lines 1 through 24e	361,876	350,902	10,974	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year	
Assets	1 Cash—non-interest-bearing		1	324,184	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5		
	6 Loans and other 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) Complete Part II of Schedule L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 9,489			
	b Less accumulated depreciation	10b 838	0	10c	8,651
	11 Investments—publicly traded securities		11		
	12 Investments—other securities See Part IV, line 11		12		
	13 Investments—program-related See Part IV, line 11		13		693,154
	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)		0	16	1,025,989	
Liabilities	17 Accounts payable and accrued expenses		17		
	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 Loans and other 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25		0	26	0
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets		27		
	28 Temporarily restricted net assets		28		
	29 Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		0	30	0
	31 Paid-in or capital surplus, or land, building or equipment fund		0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds		0	32	1,025,989
33 Total net assets or fund balances		0	33	1,025,989	
34 Total liabilities and net assets/fund balances		0	34	1,025,989	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,387,883
2	Total expenses (must equal Part IX, column (A), line 25)	2	361,876
3	Revenue less expenses Subtract line 2 from line 1	3	1,026,007
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	0
5	Net unrealized gains (losses) on investments	5	-18
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,025,989

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2c	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		
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?		No
3b	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		

Additional Data

Software ID:

Software Version:

EIN: 82-4033903

Name: GOVERNMENT ACCOUNTABILITY & OVERSIGHT PC

Form 990 (2018)

Form 990, Part III, Line 4a:

PROSECUTE LITIGATION INTENDED TO BRING TRANSPARENCY TO THE ACTIONS OF GOVERNMENT AT STATE, LOCAL AND FEDERAL LEVELS

SCHEDULE A (Form 990 or 990EZ)	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. Go to www.irs.gov/Form990 for the latest information.	OMB No 1545-0047 2018 Open to Public Inspection
Department of the Treasury Internal Revenue Service Name of the organization GOVERNMENT ACCOUNTABILITY & OVERSIGHT PC		Employer identification number 82-4033903

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 12, 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 (Form 990 or 990-EZ))
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 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)
- 11 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
 - f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
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						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) 14

15 Public support percentage for 2017 Schedule A, Part II, line 14 15

16a 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ►

b 33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ►

17a 10%-facts-and-circumstances test—2018. 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►

b 10%-facts-and-circumstances test—2017. 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►

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

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")					1,386,226	1,386,226
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					1,386,226	1,386,226
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b						0
8 Public support. (Subtract line 7c from line 6)						1,386,226

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6					1,386,226	1,386,226
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					1,656	1,656
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b					1,656	1,656
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 VI)						
13 Total support. (Add lines 9, 10c, 11, and 12)					1,387,882	1,387,882
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 2018 (line 8, column (f) divided by line 13, column (f))	15	99.880 %
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	0.120 %
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2018.** 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—2017.** 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 (explain in Part VI) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2018			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2018 from Section D, line 7			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2019. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
Part III, Short Year Explanation	THE ORGANIZATION WAS ORGANIZED IN 2018 WITH A STARTING DATE OF 1/16/2018

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. Go to www.irs.gov/Form990 for the latest information.

Name of the organization GOVERNMENT ACCOUNTABILITY & OVERSIGHT PC

Employer identification number 82-4033903

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 4 columns: Question number, Question text, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

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

Table with 4 columns: Question number, Question text, and a sub-table for 'Held at the End of the Year' (2a-2d). Includes questions 1-9 regarding conservation easements.

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

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

Table with 4 columns: Question number, Question text, and dollar amounts. Includes questions 1a, 1b, 2a, 2b regarding art and historical treasures.

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 XIII

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

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on 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 XIII and complete the following table

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

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on 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 current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶
 - b Permanent endowment ▶
 - c Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		9,489	838	8,651
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				8,651

Part VII Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)		

Part VIII Investments—Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) CASH, BANK SWEEP	30,082	F
(2) MONEY MARKET FUND	120,091	F
(3) FIXED INCOME (CDs & BAs)	542,981	F
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		693,154

Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

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

Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	

2. Liability for uncertain tax positions In Part XIII, 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) Check here if the text of the footnote has been provided in Part XIII

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information

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, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation	
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Part XIII Supplemental Information *(continued)*

Return Reference	Explanation
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

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

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

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization GOVERNMENT ACCOUNTABILITY & OVERSIGHT PC

Employer identification number

82-4033903

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000 Part II can be duplicated if additional space is needed

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Row 1: (1) ENERGY POLICY ADVOCATES, 83-1240236, 501(c)(3), 45,910, FMV, CASH, HELP SUPPORT THEIR MISSION TO SEEK TO BRING TRANSPARENCY TO THE REALM OF ENERGY AND ENVIRONMENTAL POLICY

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table. 3 Enter total number of other organizations listed in the line 1 table. 1

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22
 Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
------------------	-------------

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
GOVERNMENT ACCOUNTABILITY & OVERSIGHT PC

Employer identification number
82-4033903

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$ _____
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?		
			To	From			Yes	No	Yes	No	Yes	No	
Total						▶	\$						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) MAXWILL LLC	CHRISTOPHER HORNER SERVES ON THE BOARD - MEMBER OF MAXWILL LLC	73,161	CHRISTOPHER HORNER IS A MEMBER OF MAXWILL LLC & GOVERNMENT ACCOUNTABILITY & OVERSIGHT PC USES THEM FOR CONSULTING/LITIGATION SUPPORT SERVICES		No
(2) ENERGY POLICY ADVOCATES	MATTHEW HARDIN SERVES ON THE BOARD - EXECUTIVE DIRECTOR OF EPA	45,910	MATTHEW HARDIN IS THE EXECUTIVE DIRECTOR OF ENERGY POLICY ADVOCATES HE SERVES ON THE BOARD OF GOVERNMENT ACCOUNTABILITY & OVERSIGHT PC GA&O PROVIDED ASSISTANCE TO ENERGY POLICY ADVOCATES		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493319090569

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury

Name of the organization

GOVERNMENT ACCOUNTABILITY & OVERSIGHT PC

Employer identification number

82-4033903

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 8b	NO OTHER COMMITTEE WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 11b	THE BOARD OF DIRECTORS RECEIVE A COPY OF THE 990 BEFORE IT IS FILED AND IT IS REVIEWED AND APPROVED PRIOR TO FILING

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	ALL CONFLICTS ARE REPORTED AND THE MEMBER OF THE BOARD THAT IT INVOLVES WILL RECUSE HIMSELF FROM ANY NEGOTIATIONS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	THE ORGANIZATION MAKES THE DOCUMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII Contact Addresses for Officers, Directors, Etc	CHRISTOPHER C HORNER - 1489 KINROSS LANE, KESWICK, VA 22947 GERGORY GARRISON - 9745 CUMBERLAND ROAD, FISHERS, IN 46038 MATTHEW D HARDIN - 324 LOGTRAC ROAD, STANARDSVILLE, VA 22973

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, line 11g	<p>CONSULTANTS Program service expenses 126,984 Management and general expenses 0 Fundraising expenses 0 Total expenses 126,984 RESEARCH Program service expenses 25,000 Management and general expenses 0 Fundraising expenses 0 Total expenses 25,000 MEDIA & VIDEO Program service expenses 11,509 Management and general expenses 0 Fundraising expenses 0 Total expenses 11,509</p>

EXHIBIT D

Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
 Center of the American Experiment

D Employer identification number
 36-3611426

Doing business as

E Telephone number
 (612) 338-3605

Number and street (or P O box if mail is not delivered to street address) Room/suite
 8421 Wayzata Blvd No 110

City or town, state or province, country, and ZIP or foreign postal code
 Golden Valley, MN 55426

G Gross receipts \$ 4,332,043

F Name and address of principal officer
 John Hinderaker
 8421 Wayzata Blvd No 110
 Golden Valley, MN 55426

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list (see instructions)
H(c) Group exemption number ▶

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

J Website: ▶ www.americanexperiment.org

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1988 **M** State of legal domicile MN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities Center of the American Experiment is a nonpartisan public policy and educational institution that brings conservative and free market ideas to bear on the hardest problems facing Minnesota and the nation Through research, op-eds, public forums, legislative testimony, public messaging in a variety of media, and a stream of publications, we are working to build a Culture of Prosperity in Minnesota and the nation				
	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	33		
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	30		
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	16		
	6 Total number of volunteers (estimate if necessary)	6	100		
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0		
b Net unrelated business taxable income from Form 990-T, line 39	7b	0			
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	3,657,334	Current Year	4,059,719
	9 Program service revenue (Part VIII, line 2g)		68,727		47,760
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		4,616		11,975
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		951		7,501
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		3,731,628		4,126,955
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		125,000		545,000
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		895,647		1,071,836
	16a Professional fundraising fees (Part IX, column (A), line 11e)		149,000		107,500
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 254,711				
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,938,476		1,485,022
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		3,108,123		3,209,358	
19 Revenue less expenses Subtract line 18 from line 12		623,505		917,597	
Net Assets or Fund Balances			Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16)		1,733,059		2,514,437
	21 Total liabilities (Part X, line 26)		192,757		56,538
22 Net assets or fund balances Subtract line 21 from line 20		1,540,302		2,457,899	

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: _____ Date: 2020-07-21
 John Hinderaker President
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: _____ Preparer's signature: _____ Date: 2020-07-21
 Check if self-employed PTIN: P00552219
 Firm's name: ▶ Abdo Eick & Meyers LLP Firm's EIN: ▶ 41-1397419
 Firm's address: ▶ 5201 Eden Avenue Suite 250 Phone no: (952) 835-9090
 Edina, MN 55436

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Alpha News 13033 Ridgedale Dr 101 Hopkins, MN 55305	47-3178268	501(c)(3)	50,000				Nonprofit community support
Upper Midwest Law Center 8421 Wayzata Blvd Ste 105 Minneapolis, MN 55426	83-2728196	501(c)(3)	110,000				Nonprofit community support

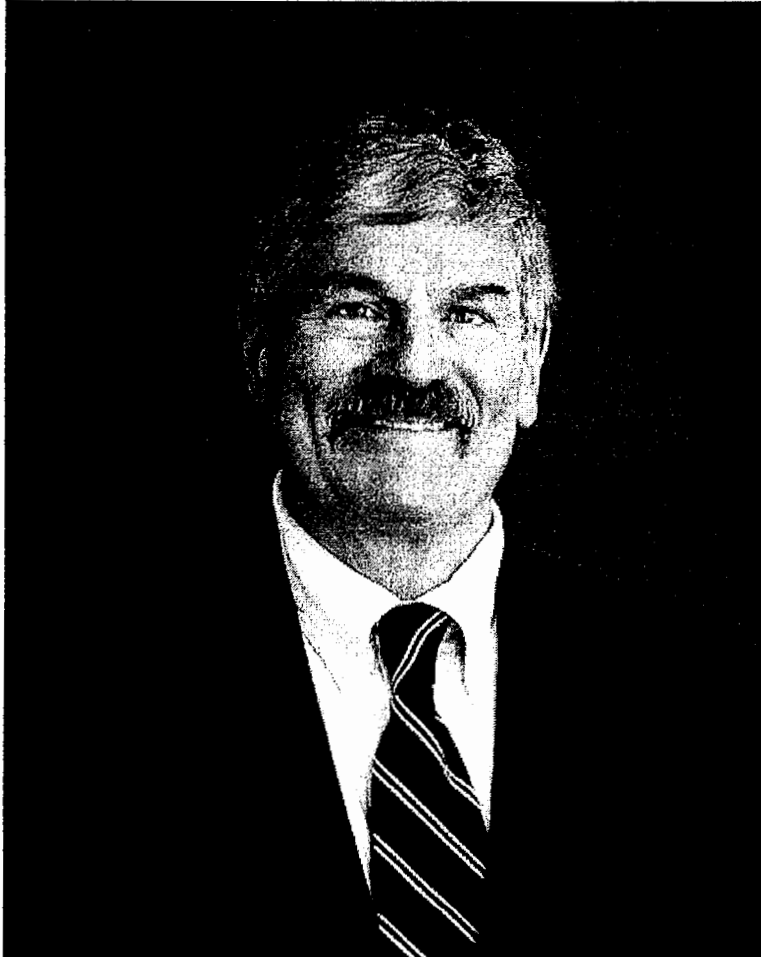
EXHIBIT E



Our Team

Douglas P. Seaton

Founder and President of UMLC



Doug Seaton, a long-time Minnesota labor and employment law attorney, decided the time had come to establish a public-policy law firm and founded the Upper Midwest Law Center in 2019. Having observed decades of left-wing special interest domination of government and a stranglehold in Minnesota and the region by public-sector unions, Doug came to the conclusion that the best path forward to protect individuals, businesses and organizations whose rights have been trampled on was

through legal action. Although Doug had been fighting for these rights for years in private practice, he believed that only a center-right approach to changing laws and policies could have a meaningful impact on the state. (<https://www.umlc.org>)



While with his previous firm, Doug has secured numerous victories against governmental overreach, public sector union coercion and dues skimming, and special interest agendas left a real mark on the state. For example, in 2011, he successfully challenged the constitutionality of Minnesota Governor Mark Dayton's Executive Order seeking to unionize childcare providers, even though the workers were not actual public employees.

Also, in 1999, Doug was successful in getting a drastic change to Minnesota's prevailing wage law declared unconstitutional. The proposed change (which to this day has not been enacted) would have discriminated against contractors and employees who choose not to be union-affiliated and cost Minnesota taxpayers millions of dollars to subsidize inflated wage requirements. He has also successfully overturned city ordinances restricting competition and sanctioned violent protesters interfering with people's livelihoods and businesses.

Doug has been a frequent speaker at Minnesota and national trade associations and continuing legal education conferences. His re-occurring commitments included the Minnesota Employment Law Institute, the National Associated Builders and Contractors Attorneys' Conference, the Upper Midwest Labor Law Conference, and the CUE national conferences.

Doug's numerous publications include law review articles, a book on the labor movement in the 1930s to the 1950s, several articles a year for trade periodicals, and continuing legal education manuals.

Doug has repeatedly been recognized as a Super Lawyer and Leading Lawyer, has chaired the Hennepin County and State Bar Labor and Employment Law Practice Sections, and has won numerous awards from trade association groups.

Doug received his B.A. in History from Princeton University, his M.A. and Ph.D. in American History from Rutgers University, and his J.D. from William Mitchell College of Law.

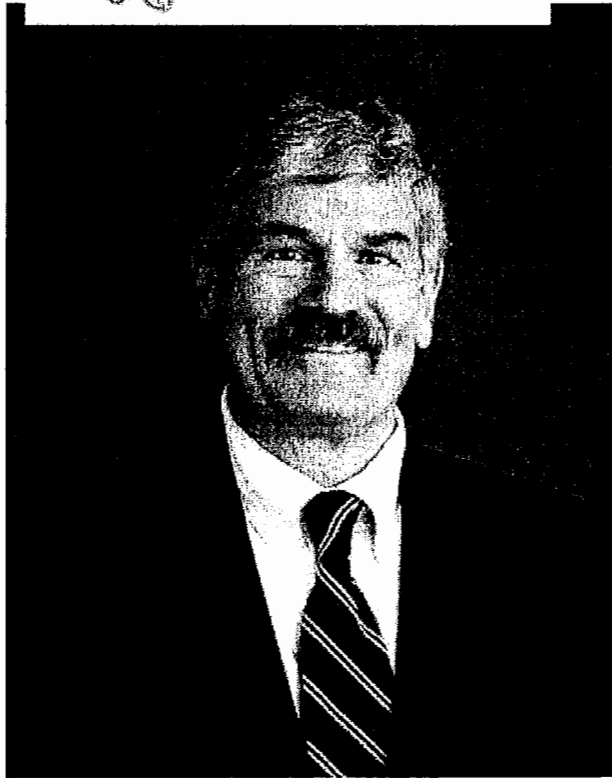
Doug's interests include politics, travel, history, art history and numismatics. He is a mediocre, but energetic, runner, swimmer and biker.

Board Members



UPPER MIDWEST
LAW CENTER

(<https://www.umlc.org>)



Douglas P. Seaton

Founder and President of UMLC



Robin Kelleher



UPPER MIDWEST
LAW CENTER (<https://www.umlc.org>)

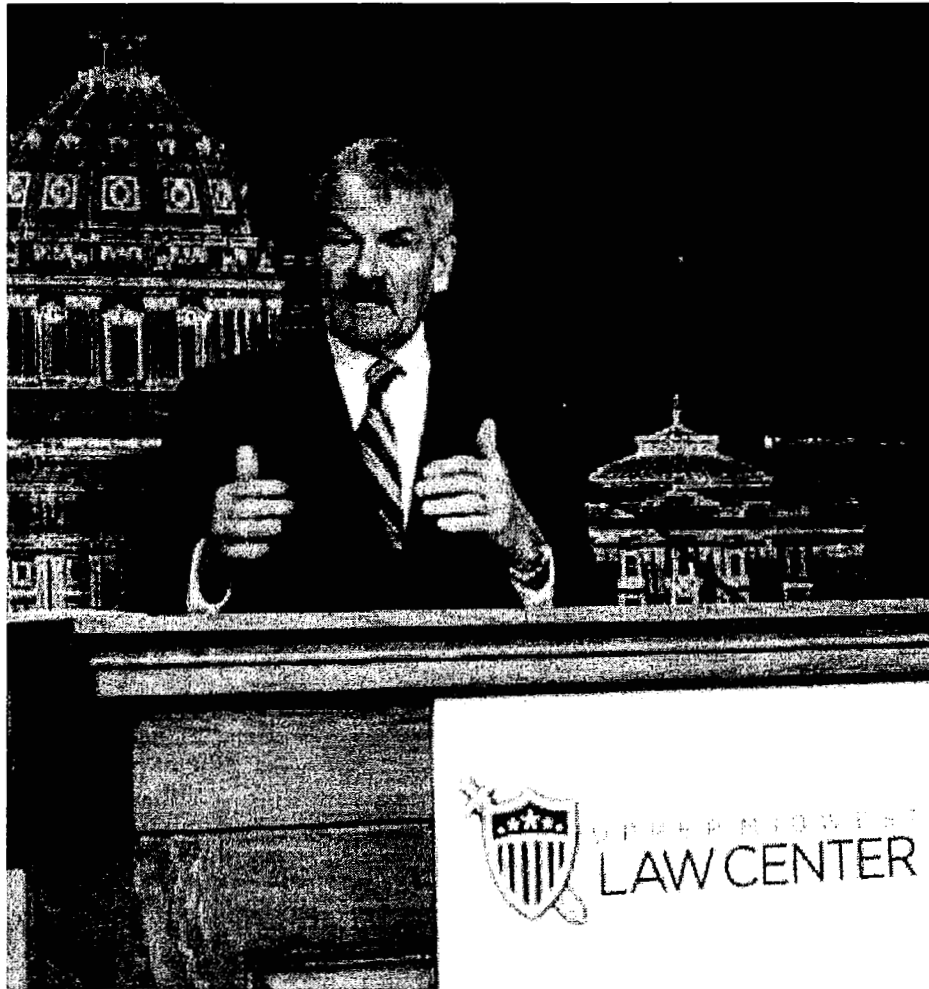


John Hinderaker



Ron Eibensteiner

Legal Team



Douglas P. Seaton

Founder and President of UMLC





James V.F. Dickey

Senior Trial Counsel



Gregory J. Joseph

Outside Counsel

Staff

Susan Nesheim

Administrative Assistant



UPPER MIDWEST
LAW CENTER (<https://www.umlc.org>)

Advisory Legal Panel

Alec Beck

Tom Kelly

Rick Morgan

Doug Wardlow

John Halpern

Daniel Kleinberger

Chuck Spevacek



If you have any questions, feel free to call us
612-428-7000 (tel:6124287000%20)

Visit us

8421 Wayzata Blvd., Suite 300
Golden Valley, MN 55426

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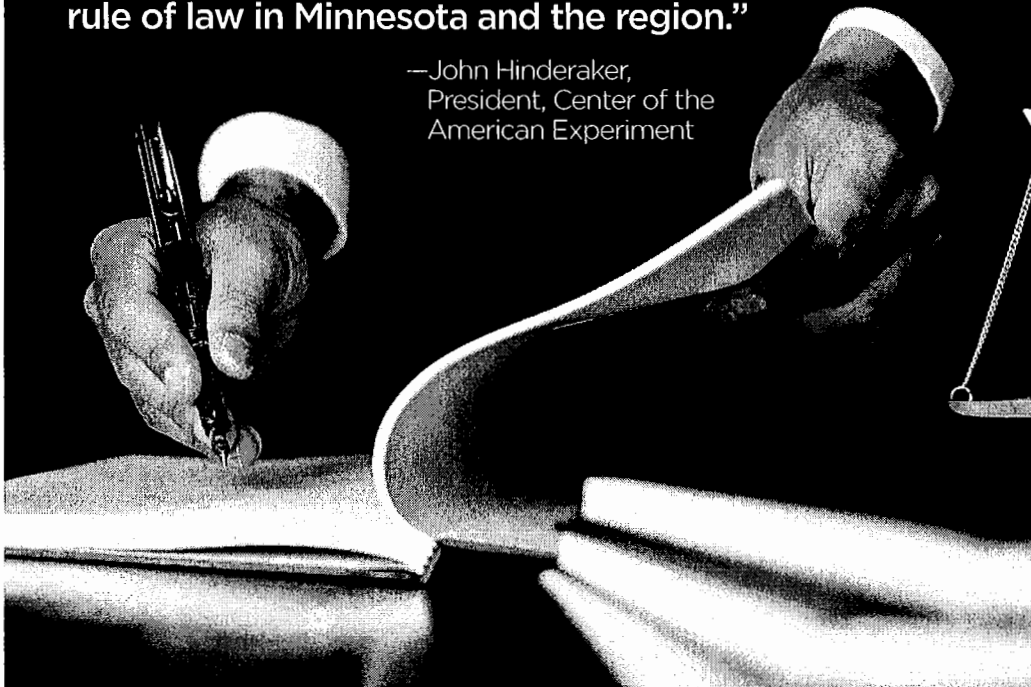


U P P E R M I D W E S T
LAW CENTER

Initiating pro-freedom
litigation to protect
against government
overreach, special interest
agendas and public union
corruption and abuses

“UMLC is an essential tool in protecting and defending individual liberty, the free enterprise system, the Constitution, traditional values and institutions, and the rule of law in Minnesota and the region.”

—John Hinderaker,
President, Center of the
American Experiment



The Upper Midwest Law Center is a center-right, non-profit, public interest law firm founded in 2019 by Attorney Douglas P. Seaton. Before the founding of UMLC, citizens and businesses wronged by governmental agency overreach, public union corruption and misconduct by special interests relied upon private parties or pass-the-hat techniques to support their cases. Although these methods often worked, this was an inefficient system which often resulted in windfalls or shortfalls for the private law firms involved. UMLC’s lawyers work at lower costs without charge to clients, and legal recoveries are repurposed to fund additional litigation. UMLC works to change laws, rules and practices and fight unlawful actions which violate citizen rights and hamper business operations in Minnesota and beyond. Our lawsuits are vetted by our Lawyers Advisory Board, with some of the best legal minds in Minnesota. UMLC works cooperatively with Center of the American Experiment, “Minnesota’s Think Tank,” which offices right next door.

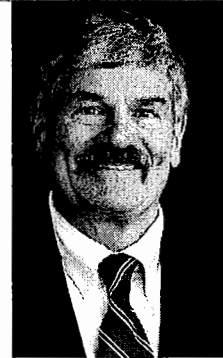


Our pro-liberty litigation agenda:

- Making new *Janus* freedoms real for teachers and government workers
- Protecting pipelines, mines, and other businesses and citizens from eco-terrorism and politically-motivated interference
- Fighting against predatory dues-skimming practices by public employee unions
- Supporting election integrity by exposing voter fraud
- Protecting Minnesota citizens against governmental encroachment on Constitutional rights
- Working to oust Bloomberg climate change activist attorney plants in Minnesota's AG office

Doug Seaton,

a long time Minnesota lawyer involved in public policy and employee rights cases against government agencies and public unions with his former firm, Seaton, Peters & Revnew, is the UMLC President, joined by retired attorney, Robin Kelleher, as Treasurer.



Thank you for your interest in the Upper Midwest Law Center. We hope you will help support our litigation on behalf of citizens and businesses whose civil liberties are under attack from the left. If you have questions or are interested in hearing more about UMLC, please contact Doug Seaton at 612-750-8368 or Doug.Seaton@UMWLC.org.

You may make a confidential tax deductible donation to UMLC, a 501(c)(3), by mailing your check to the address below.

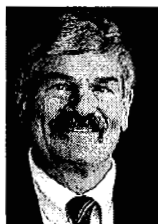


UPPER MIDWEST
LAW CENTER

8421 Wayzata Boulevard, Suite 105
Golden Valley, Minnesota 55426
612-428-7000

***Fighting for truth,
justice and
the American way***

OUR TEAM



Douglas P. Seaton
Founder and President
of UMLC



Robin N. Kelleher
Treasurer and Director



Ron Eibensteiner
Director



John Hinderaker
Director



UPPER MIDWEST
LAW CENTER

8421 Wayzata Boulevard, Suite 105
Golden Valley, Minnesota 55426

EXHIBIT F



NEWS

Minnesota Court of Appeals Tells Attorney General Ellison He Cannot Hide Documents From Public in Bloomberg Embedded Lawyer Case

📅 JUNE 2, 2021([HTTPS://WWW.UMLC.ORG/2021/06/02/](https://www.umlc.org/2021/06/02/))

👁️ FEATURED ([HTTPS://WWW.UMLC.ORG/NEWS_CATEGORY/FEATURED/](https://www.umlc.org/news_category/featured/)), LOCAL NEWS ([HTTPS://WWW.UMLC.ORG/NEWS_CATEGORY/LOCAL-NEWS/](https://www.umlc.org/news_category/local-news/))

FOR IMMEDIATE RELEASE:

June 1, 2021

MEDIA CONTACT:

Bill Walsh (651) 373-1819

bill.walsh@umwlc.org (<mailto:bill.walsh@umwlc.org>)

(Golden Valley, MN) Today, Energy Policy Advocates, a public interest group seeking transparency in nationwide energy policy, represented by Upper Midwest Law Center, secured a major victory against Attorney General Keith Ellison at the Minnesota Court of Appeals. The Court of Appeals issued a precedential decision that requires Attorney General Keith Ellison to support his attempts to withhold data from the public with real descriptions and evidence, and not broad and general claims of privilege.

The Court of Appeals reversed the Ramsey County District Court and held that the Attorney General could not rely on a broad and vague “common interest doctrine” to shield documents related to discussions with other attorneys general around the country from discovery by the public. To review the decision [click here \(https://drive.google.com/file/d/1sxlzo_Y5nrqdQki-QAjrQajOuSbIPrTe/view?usp=sharing\)](https://drive.google.com/file/d/1sxlzo_Y5nrqdQki-QAjrQajOuSbIPrTe/view?usp=sharing).

Importantly, the attorney general has been withholding documents related to his discussions with

other states' attorneys general in his use of traditional energy sources. In addition, Ellison has allowed outside special interest groups to work on their agenda. This law firm, Energy Policy Advocates, seeks to shine light on these activities and believe violates state law and ethical requirements.



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a Attorney General's office to (http://www.umlc.org) Energy Policy believe violates state law and

Doug Seaton, President of Upper Midwest Law Center, stated as follows: "this major decision upholds transparency and requires Attorney General Ellison and his team to operate in the public view, and not behind a shroud of secrecy. We are confident that the attorney general will now be held accountable to the public for renting out the constitutional office of the attorney general to extremist climate change activists."

Chris Horner of Energy Policy Advocates also said: "Keith Ellison has been the most secretive and anti-transparency Attorney General that our group has sought documents from in the entire nation. We are grateful that the Court of Appeals has rejected his attempt to conceal his office's activities, and we look forward to getting the documents we asked for more than two years ago. Hopefully after this decision, we won't have to file lawsuits to get documents about which the public has a right to know."

About Upper Midwest Law Center

Upper Midwest Law Center is a non-profit, public interest law firm with the mission to initiate pro-freedom litigation to protect against constitutional violations, government overreach, special interest agendas and public union corruption and abuses. UMLC is a 501(c)(3) organization.

To learn more about Upper Midwest Law Center, [click here \(https://www.umlc.org/about/\)](https://www.umlc.org/about/).

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← <https://www.umlc.org/news/umlc-s-church-client>: → <https://www.umlc.org/news/court-orders-minne>

EXHIBIT G

Upper Midwest Law Center

Weeding Out the 'Plants'

Lawsuit seeks public records proving AG Keith Ellison's office is using lawyers funded by billionaire Democrat donor to attack political opponents.

The Minnesota Attorney General's Office is the latest defendant in a string of lawsuits filed across the nation attempting to shed light on Michael Bloomberg's unethical and illegal scheme to plant lawyers in state AG offices to pursue his political agenda. The suit was filed by the Upper Midwest Law Center (UMLC)—a Minnesota nonprofit law firm—and the nonprofit public interest law firm Government Accountability & Oversight, P.C., on behalf of the State of Washington-based Energy Policy Advocates. Attorney General Keith Ellison's office had denied two previous separate requests for data under the Minnesota Government Data Practices Act.

Special Assistant Attorney General admits he is "embedded" in Keith Ellison's office by Bloomberg group.

The link to billionaire Democrat donor Michael Bloomberg is revealed in the summary section of a Minnesota Special Assistant Attorney General's LinkedIn profile, which reads: "I am off on a new adventure as a Fellow with the NYU School of Law's State Impact Center. I will be embedded with the Minnesota Attorney General's Office as an Environmental Litigator and Special Assistant Attorney General."

The State Energy and Environmental Impact Center was founded by Bloom-



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berg in 2017 and is housed in New York University's Law School. According to its LinkedIn page, the group exists to provide "direct legal assistance to interested attorneys general on specific administrative, judicial or legislative matters involving clean energy, climate change and environmental interests of regional and national significance."

"Attorney General Keith Ellison knows Minnesotans would be appalled if they found out a billionaire with a political agenda was able to purchase the AG's office by hiring and paying its lawyers," Doug Seaton, president of the Upper Midwest Law Center, said. "The Attorney General's office is a public institution. As the chief law enforcement officer of our state, Ellison is 'the people's attorney,' but he has politicized the office. Minnesotans demand complete transparency about how the state's top lawyers are being paid and to whom they report."

Similar lawsuits are underway in Maryland, Massachusetts and Virginia to compel those AGs to release public documents related to the State Climate Center.

The group claims its attorneys have been planted in at least nine state AG offices: Illinois, Maryland, Massachusetts, New Mexico, New York, Oregon, Pennsylvania, Virginia, Washington, and the District of Columbia.

After state lawmakers discovered Virginia Attorney General Mark Herring attempted to bring Bloomberg-funded lawyers on board, they enacted a law clarifying the illegality of the arrangement. The new law states, "All legal services of the Office of the Attorney General shall be performed exclusively by (i) an employee of the Office, (ii) an employee of another Virginia governmental entity as may be provided by law, or (iii) an employee of a federal government entity."

Referring to the Virginia legislative action, Seaton added, "Minnesota's laws are clear; this arrangement is illegal according to Minnesota Statutes Section 8.06, which provides that only the attorney general can represent the state and its agencies. The statute further clarifies that 'no additional counsel shall be employed and the legal business of the state shall be performed exclusively by the attorney general and the attorney general's assistants.' The AG is clearly in the wrong here."

UMLC is calling on Ellison to provide the public information requested by Energy Policy Advocates, disaffiliate his office from the Bloomberg-funded NYU School of Law State Impact Center and any lawyers employed by it, obtain legitimate state funding for all attorneys working in his office, and follow ethical hiring processes in the future. ★

—Katie Fulkerson

EXHIBIT H

No. A20-1344

FILED

June 14, 2021

**STATE OF MINNESOTA
IN COURT OF APPEALS**

**OFFICE OF
APPELLATE COURTS**

<p>Energy Policy Advocates, Appellant, v. Keith Ellison, et al., Respondents.</p>	<p>Appellant Energy Policy Advocates’ Motion for Attorney Fees on Appeal</p>
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As permitted under Minn. R. Civ. App. P. 127 and 139.05, Appellant Energy Policy Advocates (“EPA”) moves the Court to award it **\$20,380** in attorney fees on appeal:

1. EPA’s appeal concerned the District Court’s improper application of the Minnesota Government Data Practices Act (“MGDPA”) to EPA’s requests for documents to Respondent, and the District Court’s denial of EPA’s motion to compel Respondents’ production of documents under the MGDPA.

2. EPA prevailed on the material aspects of its appeal and obtained reversal and remand to the District Court except for 3 of 18 categories of documents sought, and even for those two categories of documents, the Court of Appeals held the District Court applied an improper standard under the MGDPA. *Energy Policy Advocates, v. Keith Ellison, et al.*, No. A20-1344, slip op. at 28 (Minn. App. June. 1, 2021).

3. “An appellant generally prevails if ‘a reversal or modification of the order or judgment from which the appeal is taken’ is obtained.” *Leiendecker v. Asian Women United of Minn.*, 855 N.W.2d 233, 233 (Minn. 2014).

4. EPA therefore seeks an appellate-fee award. *See Cnty. of Hennepin v. Laechelt*, 949 N.W.2d 288, 294 n.3 (Minn. 2020) (“A party may move for an award of attorney fees within 14 days after the filing of an [supreme court] opinion.”).

5. Attorney fees are “recoverable” insofar as “a statute authoriz[es] such recovery.” *Barr/Nelson, Inc. v. Tonto’s, Inc.*, 336 N.W.2d 46, 53 (Minn. 1983).

6. The MGDPA authorizes recovery of “costs and reasonable attorney fees” in “an [MGDPA] action,” with “[t]he state” being “deemed to have waived any immunity” in this regard. Minn. Stat. § 13.08, subd. 1.

7. EPA was represented before the Court of Appeals by the Upper Midwest Law Center (“UMLC”). EPA incurred **\$20,380.00** in reasonable attorney fees to UMLC, as set forth in James Dickey’s supporting affidavit.

8. The Court should thus allow EPA to recover **\$20,380.00** in appellate attorney fees.

9. EPA recognizes that this Court and the Supreme Court recently, in *Halva v. Minnesota State Colleges and Universities*, No. A19-0481, held that an attorney fee motion after appeal where the appeal does not directly result in entry of judgment in the appellant’s favor makes a motion for attorney fees premature.

10. However, as the applicant in that case noted, EPA is compelled by Minn. R. Civ. App. P. to make any motion for attorney fees on appeal within 14 days of the date of

the decision, within the time to tax costs and disbursements. Minn. R. Civ. App. P. 139.05, subd. 1 (“All motions for fees must be submitted no later than within the time for taxation of costs, or such other period of time as the court directs.”).

11. If the Court believes this motion is premature, EPA requests that it provide “such other period of time as the court directs,” and specifically a time period within 14 days after the entry of judgment in EPA’s favor under the MGDPA, if applicable.

Respectfully submitted,

Dated: June 14, 2021

/s/ James V. F. Dickey

UPPER MIDWEST LAW CENTER

James V. F. Dickey (#393613)

Douglas P. Seaton (#127759)

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Golden Valley, Minnesota 55426

doug.seaton@umwlc.org

(612) 428-7001

Attorneys for Appellant

FILED

June 14, 2021

**OFFICE OF
APPELLATE COURTS**

No. A20-1344

**STATE OF MINNESOTA
IN COURT OF APPEALS**

<p>Energy Policy Advocates, Appellant, v. Keith Ellison, et al., Respondents.</p>	<p>AFFIDAVIT OF JAMES V. F. DICKEY IN SUPPORT OF MOTION FOR ATTORNEY FEES ON APPEAL</p>
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STATE OF MINNESOTA)
)ss.
COUNTY OF ANOKA)

I, James V. F. Dickey, declare:

1. I am the Senior Trial Counsel for the Upper Midwest Law Center, a non-profit public interest law firm which represents Appellant Energy Policy Advocates in this matter.

2. The Minnesota Government Data Practices Act authorizes Appellant to recover its attorney fees incurred in this matter. Minn. Stat. §13.08, subd. 1; *see also* EPA's Motion for Attorney Fees on Appeal.

3. I have been licensed to practice law in Minnesota since October 2012. I am also authorized to practice in Iowa and before the United States District Court for the

District of Minnesota, the United States Circuit Court of Appeals for the Eighth Circuit, and the United States Supreme Court.

4. Douglas Seaton, my co-counsel, is the President and General Counsel of the UMLC. He has been licensed to practice law in Minnesota since 1981 and has substantial experience representing individuals against government actors and public sector unions.

5. Our practice consists of representing individuals and businesses like EPA to uphold their civil rights and the rights of their fellow Minnesotans aggrieved by wrongful actions taken by government and private actors. Our firm's representation of EPA in this matter is consistent with that mission. While much of our work is *pro bono*, the standard hourly rate for Doug Seaton is \$400, and the standard hourly rate for James Dickey is \$300.

6. Based on my knowledge of the rates charged for similar services by similarly experienced attorneys, our standard hourly rates are reasonable and fair. *See Blum v. Stenson*, 465 U.S. 886, 895 n.11 (1984) (reasonable hourly rate is prevailing market rate in relevant legal community for similar services by lawyers of comparable skills, experience, and reputation).

7. In this matter, UMLC has provided EPA a heavily discounted rate of \$225 per hour for Doug Seaton and \$175 per hour for James Dickey. Pursuant to *State v. Paulson*, 188 N.W.2d 424 (1971), the fee arrangement between counsel and client is a relevant factor in determining an attorney fee award, but because these are heavily discounted rates, I believe the proper rate to apply is our standard rates of \$400 and \$300.

8. With that in mind, I have attached for the Court copies of the billing records reflecting our work on Appellant's case at the Court of Appeals level, with the total dollar

amounts reflecting our standard rates. I have redacted all matters not relevant to this motion, and I have redacted these records as needed to protect the attorney-client privilege and other confidential matters.

9. I have reviewed my time records and confirmed the work described therein was actually performed for Appellant's benefit and was necessary for the proper representation of the client in this matter. There are no charges for unnecessary or duplicate work.

10. Based on the hours of work performed for Appellant and the reasonable hourly rates for our services, Appellant should recover the following attorney fees: 63.5 hours at an hourly rate of \$400 per hour for Doug Seaton and \$300 per hour for James Dickey, for a total of \$20,380.00.

I declare under penalty of perjury that everything I stated in this document is true and correct.

Dated: June 14, 2021

/s/ James V. F. Dickey

UPPER MIDWEST LAW CENTER

James V. F. Dickey (#393613)

Douglas P. Seaton (#127759)

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Golden Valley, Minnesota 55426

doug.seaton@umwlc.org

(612) 428-7001

Attorneys for Appellant

Upper Midwest Law Center

INVOICE

8421 Wayzata Blvd, Suite 105
Golden Valley, Minnesota 55426
United States

Invoice # 1
Date: 06/12/2021
Due On: 07/12/2021

Energy Policy Advocates

4.00001-Energy Policy Advocates/Ellison 1

Ellison 1

Type	Date	Notes	Quantity	Rate	Total
Service	07/17/2020	Review decision in EPA v. Ellison; prepare memorandum to clients regarding same.	0.50	\$300.00	\$150.00
Service	09/09/2020	Draft Notice of Appeal and review rules re same. Draft Statement of the Case.	1.20	\$300.00	\$360.00
Expense	09/11/2020	Filing Fee: Filing fee (to be applied to future appeal's fees).	1.00	\$563.70	\$563.70
Service	09/16/2020	Draft letter to Larson re no transcript and file/serve same.	0.30	\$300.00	\$90.00
Service	09/16/2020	Confer with Attorney Dickey regarding appeal.	0.80	\$400.00	\$320.00
Service	09/22/2020	Work on legal issues, strategy and publicity.	0.50	\$400.00	\$200.00
Service	09/23/2020	Review memorandums from and prepare memorandums to Co-counsel; confer with Attorney Dickey.	0.50	\$400.00	\$200.00
Service	10/01/2020	Review memorandums and judgment; confer with Attorney Dickey regarding follow-up.	0.40	\$400.00	\$160.00
Service	10/07/2020	Review Court order. Legal research re same. Draft appellate brief.	5.00	\$300.00	\$1,500.00
Service	10/08/2020	Legal research. Draft appellate brief.	5.00	\$300.00	\$1,500.00
Service	10/09/2020	Legal research. Draft appellate brief. Confer with clients re same.	5.00	\$300.00	\$1,500.00
Service	10/12/2020	Review feedback from clients. Final revisions of appellate brief and submit for filing and printing.	1.50	\$300.00	\$450.00
Expense	10/16/2020	Brief preparation, filing and service.: Counsel Press's electronic preparation of Appellant's Brief, filing and service.	1.00	\$1,001.69	\$1,001.69
Service	10/27/2020	Finalize appeal documents and file and serve appeal	1.50	\$300.00	\$450.00

		documents. Edit appellate brief to include new dates and procedural posture. Edit ToC to match new pagination. Correspond with Counsel Press re filing and printing of brief.			
Service	11/02/2020	Review memorandums; confirm strategy and plans.	0.30	\$400.00	\$120.00
Service	11/24/2020	Review appeal.	0.30	\$400.00	\$120.00
Service	11/25/2020	Review memorandums from and prepare memorandums to client; analyze strategy regarding follow-up.	0.30	\$400.00	\$120.00
Expense	11/30/2020	Brief preparation, filing and service.: Counsel Press's electronic preparation of Appellant's Opening Brief, filing and service.	1.00	\$1,070.92	\$1,070.92
Service	12/02/2020	Correspondence with Oliver Larson re appellate deadlines. Phone call with client re reply brief.	1.00	\$300.00	\$300.00
Service	12/09/2020	Review memorandums regarding appeals.	0.30	\$400.00	\$120.00
Service	12/16/2020	Confer with Attorney Dickey regarding status and strategy; provide advice and direction.	0.30	\$400.00	\$120.00
Service	12/23/2020	Confer with Attorney Dickey regarding appeal and venue issues.	0.30	\$400.00	\$120.00
Service	12/28/2020	Review memorandum; review case; prepare memorandum to Attorney Dickey.	0.70	\$400.00	\$280.00
Service	01/04/2021	Confer with co-counsel.	0.40	\$400.00	\$160.00
Service	01/09/2021	Review and prepare memorandums regarding follow-up on cases and press.	0.50	\$400.00	\$200.00
Service	01/13/2021	Review Order; prepare memorandum to Attorney Dickey.	0.30	\$400.00	\$120.00
Service	01/26/2021	Emails re reply brief. Draft reply brief. Legal research re same.	5.20	\$300.00	\$1,560.00
Service	01/27/2021	Draft reply brief. Legal research re same. Email with Attorney Seaton re same.	4.50	\$300.00	\$1,350.00
Service	01/27/2021	Review memorandums and draft brief; prepare memorandum regarding follow-up.	0.50	\$400.00	\$200.00
Service	01/28/2021	Confer re reply brief to Court of Appeals. Revise reply brief. Legal research re same.	1.50	\$300.00	\$450.00
Service	01/29/2021	Finish drafting first final draft of reply brief. Legal research re same. Confer re same.	3.00	\$300.00	\$900.00
Service	01/29/2021	Review brief; prepare memorandum regarding revisions to Attorney Dickey; work on case publicity matters.	0.50	\$400.00	\$200.00

Service	02/01/2021	Revise reply brief. Confer re same. Legal research re same.	3.50	\$300.00	\$1,050.00
Service	02/01/2021	Review final brief and position letter to Court.	0.50	\$400.00	\$200.00
Service	02/02/2021	Final revisions of reply brief. Send to printer for review. Confer re same. Send to printer for filing. Confer re filing and hearing date.	2.00	\$300.00	\$600.00
Service	02/02/2021	Review brief and court order.	0.40	\$400.00	\$160.00
Service	02/09/2021	Review email re briefing. Respond to same.	0.30	\$300.00	\$90.00
Expense	02/11/2021	Brief preparation, filing and service.: Counsel Press's electronic preparation of Reply Brief, filing and service.	1.00	\$784.38	\$784.38
Service	02/16/2021	Phone call re upcoming Court of Appeals argument.	0.50	\$300.00	\$150.00
Service	02/17/2021	Work on Letter to the Editor.	1.80	\$400.00	\$720.00
Service	02/18/2021	Complete Letter to the Editor.	0.40	\$400.00	\$160.00
Service	02/19/2021	Emails re privilege log provided by AG at district court.	0.20	\$300.00	\$60.00
Service	03/01/2021	Prepare for oral argument. Phone call re preparation for oral argument on 3/9.	2.00	\$300.00	\$600.00
Service	03/05/2021	Prepare for oral argument.	3.00	\$300.00	\$900.00
Service	03/09/2021	Observe argument to Court of Appeals by Attorney Dickey; confer with Attorney Dickey regarding follow-up.	0.90	\$400.00	\$360.00
Service	03/09/2021	Prepare for oral argument. Argue before Court of Appeals. Debrief with clients and Attorney Seaton.	3.50	\$300.00	\$1,050.00
Service	03/10/2021	Follow-up on argument.	0.50	\$400.00	\$200.00
Service	03/18/2021	Review and prepare memorandums regarding case follow-up; communicate with Attorney Horner.	0.50	\$400.00	\$200.00
Service	03/24/2021	Prepare memorandum to client regarding filings and news.	0.50	\$400.00	\$200.00
Service	04/09/2021	Review and prepare memorandums to Reporter and client.	0.40	\$400.00	\$160.00
Service	04/12/2021	Review and prepare memorandum regarding case.	0.20	\$400.00	\$80.00
Service	04/22/2021	Review and prepare memorandums regarding case.	0.30	\$400.00	\$120.00
				Total	\$23,800.69

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
1	07/12/2021	\$23,800.69	\$0.00	\$23,800.69
Outstanding Balance				\$23,800.69
Total Amount Outstanding				\$23,800.69

Please make all amounts payable to: Upper Midwest Law Center

Please pay within 30 days.