

Return of Organization Exempt From Income Tax

2008

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2008 calendar year, or tax year beginning 07/01, 2008, and ending 06/30, 2009

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization <u>CENTER FOR INT'L ENVIRONMENTAL LAW</u>		D Employer identification number <u>52-1633220</u>
		Doing Business As <u>CIEL</u>		E Telephone number <u>(202) 785-8700</u>
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>1350 CONNECTICUT AVE. NW, SUITE 1100</u>		G Gross receipts \$ <u>2,187,475.</u>
		City or town, state or country, and ZIP + 4 <u>WASHINGTON, DC 20036-1739</u>		
F Name and address of principal officer: <u>DANIEL B. MAGRAW, PRESIDENT</u> <u>1350 CONNECTICUT AVENUE WASHINGTON, DC 20036</u>				H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (<u>3</u>) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: <u>WWW.CIEL.ORG</u>		
K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: <u>1989</u> M State of legal domicile: <u>DC</u>	

Part I Summary

1 Briefly describe the organization's mission or most significant activities: <u>SEE PART III, LINE 1 FOR ORGANIZATION'S MISSION</u>		<div style="text-align: right; font-weight: bold; font-size: 1.2em;">PUBLIC INSPECTION COPY</div>		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.				
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	14	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14	
	5 Total number of employees (Part V, line 2a)	5	17	
	6 Total number of volunteers (estimate if necessary)	6	31	
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a		
	7b Net unrelated business taxable income from Form 990-T, line 34	7b		
	Revenue	8 Contribution and grants (Part VIII, line 1h)	1,630,737.	1,501,516.
9 Program service revenue (Part VIII, line 2g)		343,219.	588,217.	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		55,759.	38,325.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		41,759.	59,417.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		2,071,474.	2,187,475.	
Expenses		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	239,450.	411,984.
		14 Benefits paid to or for members (Part IX, column (A), line 4)		NONE
		15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,479,497.	1,534,728.
		16a Professional fundraising fees (Part IX, column (A), line 11e)		2,406.
		b Total fundraising expenses, Part IX, column (D), line 25 ▶ <u>150,982.</u>		
		17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	745,859.	776,694.
		18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,464,806.	2,725,812.
	19 Revenue less expenses. Subtract line 18 from line 12	-393,332.	-538,337.	
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	2,664,285.	2,163,378.
21 Total liabilities (Part X, line 26)		224,476.	261,617.	
22 Net assets or fund balances. Subtract line 21 from line 20		2,439,809.	1,901,761.	

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 ▶ Jeffrey W. Wanha Date 2/5/10
 Signature of officer

▶ Jeffrey Wanha, Director of Finance and Administration
 Type or print name and title

Paid Preparer's Use Only	Preparer's signature ▶ <u>Deel Meehan</u>	Date <u>2/5/10</u>	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ <u>WATKINS MEEGAN LLC</u> <u>7700 WISCONSIN AVENUE, SUITE 500 BETHESDA, MD 20814</u>		EIN ▶ <u>52-1297695</u>	Phone no. ▶ <u>301-654-7555</u>

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2008)

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

SEE STATEMENT 1

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

4a (Code: _____) (Expenses \$ 417,632. including grants of \$ _____) (Revenue \$ 636,640.)

SEE STATEMENT 2

4b (Code: _____) (Expenses \$ 598,744. including grants of \$ _____) (Revenue \$ 163,791.)

SEE STATEMENT 2

4c (Code: _____) (Expenses \$ 723,155. including grants of \$ 411,984.) (Revenue \$ 189,935.)

INTERNATIONAL PERSISTENT ORGANIC POLLUTANTS (POPS) ELIMINATION NETWORK (IPEN): CIEL PROVIDED ADMINISTRATIVE, FINANCIAL AND LEGAL SUPPORT TO THE IPEN SECRETARIAT AND ITS RELATED GRANTEEES. IPEN'S ACCOMPLISHMENTS INCLUDED, WITH RESPECT TO WORK ON NANOTECHNOLOGIES, PLAYING A MAJOR ROLE IN OBTAINING RECOGNITION AT THE SECOND INTERNATIONAL CONFERENCE ON CHEMICAL MANAGEMENT, THAT NANOTECHNOLOGIES IS A MATTER OF GLOBAL CONCERN AND THUS SHOULD BE CONSIDERED IN FUTURE MEETINGS.

4d Other program services. (Describe in Schedule O.) SEE STATEMENT 3
(Expenses \$ 742,702. including grants of \$ _____) (Revenue \$ 806,000.)

4e Total program service expenses ► \$ 2,482,233. (Must equal Part IX, Line 25, column (B).)

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

Part IV Checklist of Required Schedules (continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Form with questions 1a through 12b regarding IRS filings and tax compliance, including sections on prohibited tax shelter transactions, contributions, and charitable trusts. Includes a table with 'Yes' and 'No' columns for responses.

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

Section A. Governing Body and Management

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

Table with 11 rows and 3 columns: Question, Yes, No. Includes questions 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8, 8a, 8b, 9a, 9b, 10, 11.

Section B. Policies

Table with 12 rows and 3 columns: Question, Yes, No. Includes questions 12a, 12b, 12c, 13, 14, 15, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 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 Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
FREDRICK R. ANDERSON CHAIR/TRUSTEE	1.	X	X					NONE	NONE	NONE
HARRY G. BARNES, JR. TRUSTEE	1.	X						NONE	NONE	NONE
KENNETH BERLIN TRUSTEE	1.	X						NONE	NONE	NONE
DIANNE DILLON RIDGLEY TRUSTEE	1.	X						NONE	NONE	NONE
DELPHINE DJIRAIBE TRUSTEE	1.	X						NONE	NONE	NONE
PETER EIGEN TRUSTEE	1.	X						NONE	NONE	NONE
DONALD KANIARU TRUSTEE	1.	X						NONE	NONE	NONE
DIANA PONCE-NAVA TRUSTEE	1.	X						NONE	NONE	NONE
BARBARA L. SHAW TRUSTEE	1.	X						NONE	NONE	NONE
RICHARD TOMPKINS TRUSTEE	1.	X						NONE	NONE	NONE
JACK VANDERRYN TRUSTEE	1.	X						NONE	NONE	NONE
BRENNAN VAN DYKE VICE CHAIR/TRUSTEE	1.	X	X					NONE	NONE	NONE
TERRY F. YOUNG TRUSTEE	1.	X						NONE	NONE	NONE
EDITH BROWN WEISS TRUSTEE	1.	X						NONE	NONE	NONE
DANIEL B. MAGRAW, JR. PRESIDENT	40.			X				125,305.	NONE	14,665.
JEFFREY W. WANHA DIR. OF FINANCE & ADMIN	40.			X				100,800.	NONE	9,921.
CAMERON S. AISHTON SECRETARY	40.			X				53,081.	NONE	8,051.

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			

1b Total **279,186.** **NONE** **32,637.**

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization **NONE**

Part VIII Statement of Revenue

52-1633220

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a	3,705.				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	13,776.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,484,035.				
	g Noncash contributions included in lines 1a-1f: \$		1,044.				
	h Total. Add lines 1a-1f			1,501,516.			
Program Service Revenue		Business Code					
	2a FOREIGN GOVT. FEES		900099	141,547.	141,547.		
	b OTHER GRANTS AND FEES		900099	446,670.	446,670.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			588,217.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			38,325.			38,325.
	4 Income from investment of tax-exempt bond proceeds			NONE			
	5 Royalties			NONE			
		(i) Real	(ii) Personal				
	6a Gross Rents		58,560.				
	b Less: rental expenses		NONE				
	c Rental income or (loss)		58,560.				
	d Net rental income or (loss)			58,560.			58,560.
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory						
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)			NONE			
	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			NONE			
	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			NONE				
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.			NONE				
Miscellaneous Revenue		Business Code					
11a FLEXSPENDING FORFEITURE			790.			790.	
b MISCELLANEOUS INCOME		900099	67.	67.			
c							
d All other revenue							
e Total. Add lines 11a-11d			857.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			2,187,475.	588,284.		97,675.	

Part IX Statement of Functional Expenses

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	15,141.	15,141.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	NONE			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	396,843.	396,843.		
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	293,880.	19,316.	257,308.	17,256.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	NONE			
7 Other salaries and wages	981,861.	685,547.	253,001.	43,313.
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions) . .	46,736.	32,631.	12,043.	2,062.
9 Other employee benefits	95,324.	203,978.	-125,165.	16,511.
10 Payroll taxes	116,927.	62,746.	49,705.	4,476.
11 Fees for services (non-employees):				
a Management	NONE			
b Legal	NONE			
c Accounting	23,450.	10,950.	12,500.	NONE
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17	2,406.			2,406.
f Investment management fees	NONE			
g Other	185,427.	174,121.	10,551.	755.
12 Advertising and promotion	NONE			
13 Office expenses	84,483.	46,879.	33,877.	3,727.
14 Information technology	9,365.	2,244.	7,121.	NONE
15 Royalties	NONE			
16 Occupancy	286,560.	20,343.	266,217.	NONE
17 Travel	119,081.	101,145.	16,589.	1,347.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	37,443.	26,644.	10,151.	648.
20 Interest	NONE			
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization . . .	20,848.	NONE	20,848.	NONE
23 Insurance	5,254.	NONE	5,254.	NONE
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a OTHER EXPENSES -----	4,783.	4,418.	365.	NONE
b OVERHEAD/INDIRECT COST ALLOC -----		679,287.	-737,768.	58,481.
c -----				
d -----				
e -----				
f All other expenses -----				
25 Total functional expenses. Add lines 1 through 24f	2,725,812.	2,482,233.	92,597.	150,982.
26 Joint Costs. Check here <input type="checkbox"/> If following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	250.	1	250.
	2 Savings and temporary cash investments	1,566,432.	2	1,769,886.
	3 Pledges and grants receivable, net	908,212.	3	217,522.
	4 Accounts receivable, net	44,837.	4	43,807.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sales or use		8	
	9 Prepaid expenses and deferred charges	41,175.	9	41,321.
	10a Land, buildings, and equipment: cost basis	10a 141,460.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D.	10b 58,132.	10c	83,328.
	11 Investments - publicly traded securities	8,019.	11	7,264.
	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)	2,664,285.	16	2,163,378.	
Liabilities	17 Accounts payable and accrued expenses	106,124.	17	102,775.
	18 Grants payable		18	
	19 Deferred revenue	118,352.	19	158,842.
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25.	224,476.	26	261,617.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	459,876.	27	607,695.
	28 Temporarily restricted net assets	1,979,933.	28	1,294,066.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	2,439,809.	33	1,901,761.
	34 Total liabilities and net assets/fund balances.	2,664,285.	34	2,163,378.

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
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?		X
b	If "Yes," did the organization undergo the required audit or audits?		

Public Charity Status and Public Support

Department of the Treasury Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

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

Name of the organization: CENTER FOR INT'L ENVIRONMENTAL LAW; Employer identification number: 52-1633220

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: (Please check only one organization.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
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 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
a [] Type I b [] Type II c [] Type III - Functionally Integrated d [] Type III - Other
e [] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box. []
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
(ii) A family member of a person described in (i) above?
(iii) A 35% controlled entity of a person described in (i) or (ii) above?
h Provide the following information about the organizations the organization supports.

Table with 7 main columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization in col. (i) listed in your governing document?, (v) Did you notify the organization in col. (i) of your support?, (vi) Is the organization in col. (i) organized in the U.S., (vii) Amount of support. Includes a sub-table for lines 11g(i), 11g(ii), 11g(iii) with Yes/No columns.

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,199,489.	2,063,329.	3,100,309.	1,630,737.	1,501,516.	10,495,380.
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 1-3	2,199,489.	2,063,329.	3,100,309.	1,630,737.	1,501,516.	10,495,380.
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)						4,042,227.
6 Public support. Subtract line 5 from line 4.						6,453,153.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4.	2,199,489.	2,063,329.	3,100,309.	1,630,737.	1,501,516.	10,495,380.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	44,692.	69,274.	95,152.	99,733.	96,885.	405,736.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)					857.	857.
11 Total support. Add lines 7 through 10						10,901,973.
12 Gross receipts from related activities, etc. (See instructions.)					12	1,777,789.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	59.19 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	55.85 %
16a 33 1/3% support test - 2008. 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 checked="" type="checkbox"/>		
b 33 1/3% support test - 2007. 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 - 2008. 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 "fact-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 1-5						
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 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h.	18	%

19a 33 1/3% support tests - 2008. 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 - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

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

2008

▶ **To be completed by organizations described below.**

Open to Public Inspection

▶ **Attach to Form 990 or Form 990-EZ.**

Department of the Treasury
Internal Revenue Service

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

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

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

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

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

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

Name of organization CENTER FOR INT'L ENVIRONMENTAL LAW	Employer identification number 52-1633220
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Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.
See the instructions for Schedule C for details.

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

2 Political expenditures ▶ \$ _____

3 Volunteer hours _____

Part I-B To be completed by all organizations exempt under section 501(c)(3).
See the instructions for Schedule C for details.

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

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

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

4a Was a correction made? Yes No

b If "Yes," describe in Part IV.

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3).
See the instructions for Schedule C for details.

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

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

3 Total of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b ▶ \$ _____

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

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

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

Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

A Check if the filing organization belongs to an affiliated group.
B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1 a Total lobbying expenditures to influence public opinion (grass roots lobbying)	NONE													
b Total lobbying expenditures to influence a legislative body (direct lobbying)	2,599.													
c Total lobbying expenditures (add lines 1a and 1b)	2,599.													
d Other exempt purpose expenditures	2,916,107.													
e Total exempt purpose expenditures (add lines 1c and 1d)	2,918,706.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	295,935.													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)	73,984.													
h Subtract line 1g from line 1a. Enter -0- if line g is more than line a														
i Subtract line 1f from line 1c. Enter -0- if line f is more than line c														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2 a Lobbying non-taxable amount	NONE	NONE	273,240.	295,935.	569,175.
b Lobbying ceiling amount (150% line 2a, column(e))					853,763.
c Total lobbying expenditures	NONE	NONE	3,479.	2,599.	6,078.
d Grassroots non-taxable amount	NONE	NONE	68,310.	73,984.	142,294.
e Grassroots ceiling amount (150% of line 2d, column (e))					213,441.
f Grassroots lobbying expenditures	NONE	NONE	NONE	NONE	NONE

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation...; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). See the instructions for Schedule C for details.

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carryover lobbying and political expenditures from the prior year?

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." See Schedule C instructions for details.

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

Part IV Supplemental Information

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

Series of horizontal dashed lines for providing supplemental information.

Part IV Supplemental Information (continued)

Dashed lines for supplemental information entry.

**SCHEDULE D
(Form 990)**

Supplemental Financial Statements

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

Name of the organization

Employer identification number

CENTER FOR INT'L ENVIRONMENTAL LAW

52-1633220

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically importantly land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- | | Amount |
|---|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Term endowment ▶ _____ %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|---------------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		58,920.	12,290.	46,630.
d Equipment		82,540.	45,842.	36,698.
e Other				
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				83,328.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other _____		

Total. (Column (b) should equal Form 990, Part X, col. (B) line 12.) ▶		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value

Total. (Column (b) should equal Form 990, Part X, col. (B) line 13.) ▶		

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

(a) Description	(b) Book value

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

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

(a) Description of liability	(b) Amount
Federal income taxes	

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

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

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,187,475.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,725,812.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-538,337.
4	Net unrealized gains (losses) on investments	4	289.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	289.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-538,048.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	2,380,659.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	289.
b	Donated services and use of facilities	2b	192,895.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	193,184.
3	Subtract line 2e from line 1	3	2,187,475.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	2,187,475.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	2,918,707.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	192,895.
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	192,895.
3	Subtract line 2e from line 1	3	2,725,812.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	2,725,812.

Part XIV Supplemental Information

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

FIN 48 DISCLOSURE

SCHEDULE D, PART XIV

CIEL HAS ELECTED TO DEFER THE PROVISIONS OF FIN 48, ACCOUNTING FOR INCOME

TAXES, UNDER THE PROVISIONS OF FSP FIN 48-3. CIEL USES A FAS 5, LOSS

CONTINGENCIES, APPROACH FOR EVALUATING UNCERTAIN TAX POSITIONS. CIEL

CONTINUALLY EVALUATES EXPIRING STATUES OF LIMITATIONS, AUDITS, PROPOSED

SETTLEMENTS, CHANGES IN TAX LAW, AND NEW AUTHORITATIVE RULINGS.

**Schedule F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990. Complete if the organization answered "Yes" to
Form 990, Part IV, line 14b line 15, or line 16.

Name of the organization

Employer identification number

CENTER FOR INT'L ENVIRONMENTAL LAW

52-1633220

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. 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 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
CENTRAL AMERICA/CARIBBEAN			PROGRAM SERVICES	WORK TO SUPPORT IPEN	1,000.
EAST ASIA AND THE PACIFIC			PROGRAM SERVICES	WORK TO SUPPORT IPEN	69,703.
EUROPE	1	3	PROGRAM SERVICES	GENEVA OFFICE AND IPEN	356,981.
MIDDLE EAST AND NORTH AFRICA			PROGRAM SERVICES	WORK TO SUPPORT IPEN	6,517.
NORTH AMERICA	2	17	PROGRAM SERVICES	WORK TO SUPPORT IPEN	44,275.
RUSSIA/INDEPENDENT STATES			PROGRAM SERVICES	WORK TO SUPPORT IPEN	35,343.
SOUTH AMERICA			PROGRAM SERVICES	WORK TO SUPPORT IPEN	25,904.
SOUTH ASIA			PROGRAM SERVICES	WORK TO SUPPORT IPEN	82,286.
SUB-SAHARAN AFRICA			PROGRAM SERVICES	WORK TO SUPPORT IPEN	71,272.
Totals	3	20			693,281.

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

Schedule F (Form 990) 2008

JSA

8E1274 1.000

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000
 Use Schedule F-1 (Form 990) if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			EAST ASIA/PACIFIC	SUPPORTING THE IPEN	11,500.	ELECTRONIC	NONE	N/A	N/A
			EAST ASIA/PACIFIC	SUPPORTING THE IPEN	17,552.	ELECTRONIC	NONE	N/A	N/A
			EAST ASIA/PACIFIC	SUPPORTING THE IPEN	11,223.	ELECTRONIC	NONE	N/A	N/A
			EUROPE/ICELAND/GREENLAND	SUPPORTING THE IPEN	44,640.	ELECTRONIC	NONE	N/A	N/A
			EUROPE/ICELAND/GREENLAND	SUPPORTING THE IPEN	7,000.	ELECTRONIC	NONE	N/A	N/A
			NORTH AMERICA	SUPPORTING THE IPEN	26,842.	ELECTRONIC	NONE	N/A	N/A
			NORTH AMERICA	SUPPORTING THE IPEN	13,875.	ELECTRONIC	NONE	N/A	N/A
			RUSSIA	SUPPORTING THE IPEN	9,800.	ELECTRONIC	NONE	N/A	N/A
			SOUTH AMERICA	SUPPORTING THE IPEN	7,234.	ELECTRONIC	NONE	N/A	N/A
			SOUTH ASIA	SUPPORTING THE IPEN	21,432.	ELECTRONIC	NONE	N/A	N/A
			SOUTH ASIA	SUPPORTING THE IPEN	25,065.	ELECTRONIC	NONE	N/A	N/A
			SOUTH ASIA	SUPPORTING THE IPEN	14,869.	ELECTRONIC	NONE	N/A	N/A
			SUB-SAHARAN AFRICA	SUPPORTING THE IPEN	22,513.	ELECTRONIC	NONE	N/A	N/A
			SUB-SAHARAN AFRICA	SUPPORTING THE IPEN	11,325.	ELECTRONIC	NONE	N/A	N/A
			SUB-SAHARAN AFRICA	SUPPORTING THE IPEN	14,548.	ELECTRONIC	NONE	N/A	N/A

2 Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter. 12

3 Enter total number of other organizations or entities 3

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

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

Part IV Supplemental Information

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

PROCEDURES FOR MONITORING USE OF GRANT FUNDS OUTSIDE THE US

SCHEDULE F, PART I

ALL GRANTS, CONTRACTS AND SOURCES OF INCOME SUPPORTED ACTIVITIES RELATED DIRECTLY TO CIEL'S CHARITABLE MISSION/PURPOSE. CIEL HAS A NUMBER OF WAYS TO DETERMINE WHETHER INDIVIDUALS OR ORGANIZATIONS RECEIVING SUBGRANTS QUALIFY TO RECEIVE PAYMENTS WITHIN THE CONTEXT OF FURTHERING CIEL'S CHARITABLE PURPOSE. MOST OF CIEL'S SUBGRANTS ARE TO OTHER NON-GOVERNMENTAL ORGANIZATIONS WITH WHICH CIEL HAS HAD PREVIOUS COLLABORATION AND EXTENSIVE INTERACTION, AND PERFORM TASKS THAT ARE CONSISTENT WITH AND FURTHER CIEL'S CHARITABLE PURPOSE. MANY ARE SPECIFICALLY IDENTIFIED IN/BY THE SPECIFIC CONTRACTS OR GRANTS WHICH PROVIDE CIEL WITH THE FUNDS FOR THOSE SUBGRANTEES. IN THESE CASES, CIEL'S SUBGRANTEES UNDERGO NOT ONLY APPROPRIATE REVIEW BY CIEL BUT ALSO BY CIEL'S FUNDERS. ON THE FEW OCCASIONS WHERE CIEL IS UNFAMILIAR WITH POTENTIAL SUBGRANTEES, CIEL SOLICITS INFORMATION FROM BOTH THE SUBGRANTEE AND OTHER ORGANIZATIONS THAT MIGHT HAVE EXPERIENCE WORKING WITH THE POTENTIAL SUBGRANTEE.

CIEL CHECKS BOTH THE U.S. DEPARTMENT OF THE TREASURY, OFFICE OF FOREIGN ASSETS CONTROL, SPECIALLY DESIGNATED NATIONALS AND BLOCKED PERSONS AND U.S. DEPARTMENT OF STATE FOREIGN TERRORIST ORGANIZATION LISTS BEFORE ANY FUNDS ARE TRANSFERRED OR PAID TO AN INDIVIDUAL OR ORGANIZATION WITHIN OR OUTSIDE THE UNITED STATES. CIEL DOES NOT PROVIDE FUNDS TO ANY INDIVIDUALS OR ORGANIZATIONS ON EITHER OF THESE TWO LISTS, AND WE WILL CONTINUE TO FOLLOW THAT POLICY.

FOR TRAVEL-RELATED SUBGRANTS, RECIPIENTS MUST PROVIDE CIEL WITH COPIES OF INVOICES/RECEIPTS SUCH AS FOR AIRFARES, TRAIN FARES, HOTELS, ETC. OTHER CIEL SUBGRANTEES MUST SUBMIT SPECIFIED DELIVERABLES AND/OR REPORTS TO

Part IV Supplemental Information

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

DOCUMENT PROPER USE OF THE FUNDS FORWARDED BY CIEL. PAYMENTS FOR LARGER
SUBGRANTS SPECIFYING DELIVERABLES ARE GENERALLY MADE IN TWO PAYMENTS,
WITH THE SECOND PAYMENT BEING MADE UPON SATISFACTORY COMPLETION OF THE
RELATED DELIVERABLE. PAYMENTS FOR SMALLER SUBGRANTS ARE GENERALLY MADE
UPON COMPLETION OF THE RELATED DELIVERABLE.

[This area contains multiple horizontal dashed lines for providing supplemental information.]

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

► Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.
► Attach to Form 990.

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

CENTER FOR INT'L ENVIRONMENTAL LAW

Employer identification number

52-1633220

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. Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALASKA COMMUNITY ACTION ON TOXICS 505 NORTHERN LTS BLVD ANCHORAGE, AK 99503	92-0177082	N/A	7,000.	NONE		N/A	WORK SUPPORTING IPEN SECRETARIAT

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

3 Enter total number of other organizations

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) 2008

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

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

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

MONITORING USE OF GRANT FUNDS WITHIN THE U.S.

SCHEDULE I, PART 1, LINE 2

ALL GRANTS, CONTRACTS AND SOURCES OF INCOME SUPPORTED ACTIVITIES RELATED DIRECTLY TO CIEL'S CHARITABLE MISSION/PURPOSE. CIEL HAS A NUMBER OF WAYS TO DETERMINE WHETHER INDIVIDUALS OR ORGANIZATIONS RECEIVING SUBGRANTS QUALIFY TO RECEIVE PAYMENTS WITHIN THE CONTEXT OF FURTHERING CIEL'S CHARITABLE PURPOSE. MOST OF CIEL'S SUBGRANTS ARE TO OTHER NON-GOVERNMENTAL ORGANIZATIONS WITH WHICH CIEL HAS HAD PREVIOUS COLLABORATION AND EXTENSIVE INTERACTION, AND PERFORM TASKS THAT ARE CONSISTENT WITH AND FURTHER CIEL'S CHARITABLE PURPOSE. MANY ARE

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

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

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

SPECIFICALLY IDENTIFIED IN/BY THE SPECIFIC CONTRACTS OR GRANTS WHICH
 PROVIDE CIEL WITH THE FUNDS FOR THOSE SUBGRANTEES. IN THESE CASES,
 CIEL'S SUBGRANTEES UNDERGO NOT ONLY APPROPRIATE REVIEW BY CIEL BUT ALSO
 BY CIEL'S FUNDERS. ON THE FEW OCCASIONS WHERE CIEL IS UNFAMILIAR WITH
 POTENTIAL SUBGRANTEES, CIEL SOLICITS INFORMATION FROM BOTH THE SUBGRANTEE
 AND OTHER ORGANIZATIONS THAT MIGHT HAVE EXPERIENCE WORKING WITH THE
 POTENTIAL SUBGRANTEE.
 CIEL CHECKS BOTH THE U.S. DEPARTMENT OF THE TREASURY, OFFICE OF FOREIGN
 ASSETS CONTROL, SPECIALLY DESIGNATED NATIONALS AND BLOCKED PERSONS AND
 U.S. DEPARTMENT OF STATE FOREIGN TERRORIST ORGANIZATION LISTS BEFORE ANY

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

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

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

FUNDS ARE TRANSFERRED OR PAID TO AN INDIVIDUAL OR ORGANIZATION WITHIN OR OUTSIDE THE UNITED STATES. CIEL DOES NOT PROVIDE FUNDS TO ANY INDIVIDUALS OR ORGANIZATIONS ON EITHER OF THESE TWO LISTS, AND WE WILL CONTINUE TO FOLLOW THAT POLICY.

FOR TRAVEL-RELATED SUBGRANTS, RECIPIENTS MUST PROVIDE CIEL WITH COPIES OF INVOICES/RECEIPTS SUCH AS FOR AIRFARES, TRAIN FARES, HOTELS, ETC... OTHER CIEL SUBGRANTEES MUST SUBMIT SPECIFIED DELIVERABLES AND/OR REPORTS TO DOCUMENT PROPER USE OF THE FUNDS FORWARDED BY CIEL... PAYMENTS FOR LARGER SUBGRANTS SPECIFYING DELIVERABLES ARE GENERALLY MADE IN TWO PAYMENTS, WITH THE SECOND PAYMENT BEING MADE UPON SATISFACTORY COMPLETION OF THE

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

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

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

RELATED DELIVERABLE. PAYMENTS FOR SMALLER SUBGRANTS ARE GENERALLY MADE

UPON COMPLETION OF THE RELATED DELIVERABLE.

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

CENTER FOR INT'L ENVIRONMENTAL LAW

52-1633220

GOVERNING BODY'S REVIEW OF FORM 990

PART VI, LINE 10

ON AN ANNUAL BASIS AND IN TIME TO COMPLY WITH THE IRS' FILING DEADLINE,

CIEL'S DIRECTOR OF FINANCE AND ADMINISTRATION WILL PROVIDE THE NECESSARY

FINANCIAL AND NARRATIVE INFORMATION TO CIEL'S AUDITORS, WHO WILL THEN

PREPARE A DRAFT FORM 990, COMPLETE WITH THE RELEVANT FINANCIAL

INFORMATION AND SUPPORTING SCHEDULES. ONCE THE AUDITORS HAVE PROVIDED

THE DIRECTOR OF FINANCE AND ADMINISTRATION WITH A DRAFT FORM 990, HE WILL

SUBMIT THE DRAFT FORM 990 IN .PDF FORMAT, BY EMAIL, TO CIEL'S FULL BOARD

OF TRUSTEES, INVITING THEIR REVIEW AND COMMENTS. THE DIRECTOR OF FINANCE

AND ADMINISTRATION WILL SCHEDULE A MEETING OF THE AUDIT COMMITTEE TO

PROVIDE FOR ITS OPPORTUNITY TO REVIEW AND COMMENT. THE EXECUTIVE

COMMITTEE WILL ALSO HAVE FIVE DAYS FROM RECEIPT OF THE DRAFT FORM 990 TO

REQUEST A MEETING AND REVIEW OF THE DRAFT FORM 990. AGREED-TO CHANGES

WILL BE INCORPORATED BEFORE A FINAL COPY OF THE FORM 990 IS EMAILED TO

THE FULL CIEL BOARD OF TRUSTEES, ALSO BEFORE FILING WITH THE IRS.

Name of the organization

Employer identification number

CENTER FOR INT'L ENVIRONMENTAL LAW

52-1633220

CONFLICT OF INTEREST POLICY

PART VI, LINE 12C

ANNUALLY, CIEL REQUIRES EACH TRUSTEE, OFFICER, EMPLOYEE EARNING MORE THAN

\$125,000 PER YEAR INCLUDING BENEFITS, SUBSTANTIAL CONTRIBUTOR AND AGENT

OF CIEL: (1) TO REVIEW CIEL'S CONFLICT-OF-INTEREST GUIDELINES; (2) TO

DISCLOSE ON THE FORM PROVIDED, ANY POSSIBLE BUSINESS, FAMILIAL, OR

PERSONAL RELATIONSHIP THAT REASONABLY COULD GIVE RISE TO A CONFLICT OF

INTEREST OR THE APPEARANCE OF A CONFLICT OF INTEREST; AND (3) TO

ACKNOWLEDGE BY HIS OR HER SIGNATURE THAT HE OR SHE IS ACTING IN

ACCORDANCE WITH THE LETTER AND SPIRIT OF SUCH GUIDELINES. COMPLETED AND

SIGNED FORMS ARE KEPT IN THE OFFICE OF THE DIRECTOR OF FINANCE AND

ADMINISTRATION WHO REVIEWS ALL PENDING GRANTS, CONTRACT AND PAYMENTS FOR

ANY POTENTIAL CONFLICT OF INTEREST.

Name of the organization

Employer identification number

CENTER FOR INT'L ENVIRONMENTAL LAW

52-1633220

DETERMINING COMPENSATION

PART VI, LINE 15

AS PART OF A PROGRAM TO CONSISTENTLY AND EFFECTIVELY MANAGE THE
 COMPENSATION OF ALL INDIVIDUALS EMPLOYED BY CIEL, THE ORGANIZATION HAS
 DEVELOPED A BASE SALARY ADMINISTRATION POLICY. BASE SALARY
 ADMINISTRATION IS BUILT AROUND THE USE OF DETAILED POSITION DESCRIPTIONS,
 AN INDIVIDUAL QUALIFICATIONS EVALUATION PROCESS, A MARKET-BASED SALARY
 COMPARABILITY ANALYSIS PERFORMED BY AN INDEPENDENT CONSULTANT, AND THE
 RESULTING SET SALARY RANGES FOR EACH POSITION TYPE WITHIN THE
 ORGANIZATION. ALL OTHER RELATED BENEFITS ARE APPLIED UNIFORMLY TO ALL
 INDIVIDUALS EMPLOYED BY CIEL.

Name of the organization

Employer identification number

CENTER FOR INT'L ENVIRONMENTAL LAW

52-1633220

DOCUMENTS MADE AVAILABLE TO THE PUBLIC

PART VI, LINE 19

CIEL MAKES ITS AUDITED FINANCIAL STATEMENTS AVAILABLE TO THE GENERAL

PUBLIC ON ITS WEBSITE AT WWW.CIEL.ORG AND BY EMAIL OR MAIL UPON REQUEST.

CIEL'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, FORM 990 AND

OTHER SIMILAR DOCUMENTS AND POLICIES ARE MADE AVAILABLE BY EMAIL OR MAIL

UPON REQUEST.

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

=====

TO INVESTIGATE, RESEARCH, WRITE, PUBLISH, PRESENT CONFERENCES AND TEACH WITH RESPECT TO GLOBAL, REGIONAL, TRANSBOUNDARY, AND COMPARATIVE ENVIRONMENTAL ISSUES AND TO MAKE THE FINDINGS FROM SUCH ACTIVITIES AVAILABLE TO THE GENERAL PUBLIC;

TO CONDUCT CASE INVESTIGATION AND ADVOCACY, INCLUDING MEDIATION, ARBITRATION AND LITIGATION IN MATTERS INVOLVING INTERNATIONAL ENVIRONMENTAL ISSUES, THE OUTCOME OF WHICH IS IMPORTANT TO THE GENERAL PUBLIC; AND

TO PERFORM SUCH OTHER CHARITABLE AND EDUCATIONAL ACTIVITIES AS MAY BE NECESSARY AND APPROPRIATE IN ORDER TO ACCOMPLISH THE FOREGOING PURPOSES.

FORM 990, PART III - PROGRAM SERVICES

4A PROGRAM SERVICE

CLIMATE CHANGE PROGRAM: CIEL PROVIDED ASSISTANCE TO THE UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE SECRETARIAT BY CONDUCTING AN ANALYSIS OF LEGAL ARCHITECTURE OPTIONS FOR MEETINGS SCHEDULED FOR DECEMBER 2009 IN COPENHAGEN, DENMARK; WORKED TO ARTICULATE APPROACHES TO REDUCING EMISSIONS FROM DEFORESTATION AND FOREST DEGRADATION (REDD) THAT RESPECTS THE RIGHTS OF INDIGENOUS PEOPLES AND LOCAL COMMUNITIES; CONTRIBUTED TO RAISING THE PROFILE OF THE INTERFACE BETWEEN HUMAN RIGHTS AND CLIMATE CHANGE, ELABORATING THE SUBSTANTIVE CONTENT OF THAT RELATIONSHIP AND BEGINNING TO IMPLEMENT IT; PRODUCED A QUESTION AND ANSWER DOCUMENT WITH FRIENDS OF THE EARTH-EUROPE ON TRADE AND CLIMATE ISSUES; HELPED TO RAISE THE PROFILE OF THE SAFEGUARDS ISSUE IN CONTEXT OF INTERNATIONAL CLIMATE FINANCE; AND SUPPORTED CLIMATE ACTION NETWORK EFFORTS BY CHAIRING OR CO-CHAIRING WORKING GROUPS ON LEGAL ISSUES, TECHNOLOGY TRANSFER AND OTHER ISSUES.

4B PROGRAM SERVICE

IMPACTS OF TRADE ON THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT: THE INTERNATIONAL TRADE SYSTEM AFFECTS THE ENVIRONMENT IN MANY WAYS; AND SUSTAINABLE DEVELOPMENT REQUIRES INTEGRATING TRADE, SOCIAL AND ENVIRONMENTAL LAW, POLICY AND INSTITUTIONS, INCLUDING THOSE RELATING TO TRANSPARENCY. CIEL WORKED TO INCREASE TRANSPARENCY AND SENSITIVITY TO ENVIRONMENTAL AND HUMAN RIGHTS CONCERNS AT THE WORLD TRADE ORGANIZATION; CONVINCED THE UNITED NATIONS COMMISSION ON INTERNATIONAL TRADE LAW TO AGREE TO INCLUDE TRANSPARENCY IN ITS REVISED ARBITRATION RULES; WORKED TO REVISE THE TRADE AND ENVIRONMENT MODEL IN U.S. FREE TRADE AGREEMENTS, STRENGTHENING ITS ENVIRONMENTAL DIMENSION; AND PARTICIPATED IN THE WORLD INTELLECTUAL PROPERTY ORGANIZATION GENERAL ASSEMBLY, SUCCESSFULLY ADVOCATING FOR THE EXTENSION OF THE INTERGOVERNMENTAL COMMITTEE'S MANDATE.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

DESCRIPTION	GRANTS	EXPENSES	REVENUE
BIODIVERSITY AND WILDLIFE PROGRAM		12,453.	50,000.
CHEMICALS PROGRAMS		411,402.	454,334.
INTERNATIONAL FINANCIAL INSTITUTIONS PROGRAM		208,376.	54,608.
HUMAN RIGHTS AND THE ENVIRONMENT PROGRAM		27,978.	117,185.
LAW AND COMMUNITIES PROGRAM		29,526.	80,323.
MISCELLANEOUS PROGRAMS		52,967.	49,550.
TOTALS		742,702.	806,000.