

Return of Organization Exempt From Income Tax

2009

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 2009 calendar year, or tax year beginning 07/01, 2009, and ending 06/30, 2010

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1350 CONNECTICUT AVE. NW, SUITE 1100 City or town, state or country, and ZIP + 4 WASHINGTON, DC 20036-1739	D Employer identification number 52-1633220
	F Name and address of principal officer: DANIEL B. MAGRAW 1350 CONNECTICUT AVENUE WASHINGTON, DC 20036	E Telephone number (202) 785-8700
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	G Gross receipts \$ 2,099,352.
	J Website: www.ciel.org	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) H(c) Group exemption number
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1989	M State of legal domicile: DC

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
 See Part III, line 1 for organization's mission

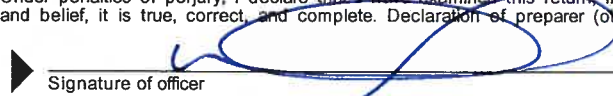
2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of employees (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	31
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	


		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	1,501,516.	1,476,921.
	9 Program service revenue (Part VIII, line 2g)	588,217.	586,203.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	38,325.	19,930.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	59,417.	16,298.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,187,475.	2,099,352.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	411,984.	79,014.
	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)	1,534,728.	1,678,470.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	2,406.	3,869.
	b Total fundraising expenses, Part IX, column (D), line 25	243,005.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	776,694.	883,775.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,725,812.	2,645,128.
19 Revenue less expenses. Subtract line 18 from line 12	-538,337.	-545,776.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year 2,163,378.	End of Year 1,674,493.
	21 Total liabilities (Part X, line 26)	261,617.	318,508.
	22 Net assets or fund balances. Subtract line 21 from line 20.	1,901,761.	1,355,985.

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  Date **2/9/11**

Signature of officer **CARROLL MUFFETT** PRESIDENT AND CEO
 Type or print name and title

Paid Preparer's Use Only	Preparer's signature 	Date	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 WATKINS MEEGAN LLC 7700 WISCONSIN AVENUE, SUITE 500 BETHESDA, MD 20814	EIN 52-1297695	Phone no. 301-654-7555	

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.*

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

Attachment 2

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 \$ 625,961. including grants of \$ 0.) (Revenue \$ 554,511.)

Attachment 3

4b (Code:) (Expenses \$ 515,340. including grants of \$ 0.) (Revenue \$ 433,348.)

Attachment 4

4c (Code:) (Expenses \$ 287,253. including grants of \$ 42,075.) (Revenue \$ 449,760.)

Attachment 5

4d Other program services. (Describe in Schedule O.) Attachment 6
(Expenses \$ 831,098. including grants of \$ 36,939.) (Revenue \$ 522,606.)

4e Total program service expenses ▶ 2,259,652.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	• 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? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	X	
12A	Was the organization included in consolidated, independent audited financial statement for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.</i>		
		Yes	No
12A		X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	X	
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>	X	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II.</i>	X	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Form 990 (2009) Part V Statements Regarding Other IRS Filings and Tax Compliance. Includes sections 1a-12b with Yes/No columns and input fields for various tax-related questions.

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

Section A. Governing Body and Management

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a-1b, 2-7b, 8a-8b, and 9a.

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

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 10a-10b, 11, 11A, 12a-12c, 13, 14, 15a-15b, 16a, and 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. Indicate how you make these available. Check all that apply.
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. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

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

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

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

(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 TRUSTEE	1.00	X					0.	0.	0.	
HARRY G. BARNES, JR. TRUSTEE	1.00	X					0.	0.	0.	
KENNETH BERLIN BOARD CHAIR	2.00	X		X			0.	0.	0.	
DIANNE DILLON RIDGLEY TRUSTEE	2.00	X					0.	0.	0.	
DELPHINE DJIRAIBE TRUSTEE	1.00	X					0.	0.	0.	
DONALD KANIARU TRUSTEE	1.00	X					0.	0.	0.	
DIANA PONCE-NAVA TRUSTEE	1.00	X					0.	0.	0.	
BARBARA L. SHAW TRUSTEE	2.00	X					0.	0.	0.	
RICHARD TOMPKINS VICE CHAIR/TRUSTEE	2.00	X		X			0.	0.	0.	
JACK VANDERRYN TRUSTEE	2.00	X					0.	0.	0.	
BRENNAN VAN DYKE TRUSTEE	1.00	X					0.	0.	0.	
TERRY F. YOUNG TRUSTEE	1.00	X					0.	0.	0.	
EDITH BROWN WEISS TRUSTEE	1.00	X					0.	0.	0.	
DANIEL B. MAGRAW, JR. PRESIDENT	40.00			X			118,245.	0.	14,312.	
JEFFREY W. WANHA DIR. OF FINANCE & ADMIN	40.00			X			101,730.	0.	11,703.	
CAMERON S. AISHTON SECRETARY	40.00			X			53,799.	0.	9,306.	

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 (check all that apply), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes a total row at the bottom.

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

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

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Row 1 contains 'NONE'.

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

Part VIII Statement of Revenue

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	5,279.				
	b Membership dues	1b					
	c Fundraising events	1c	54,450.				
	d Related organizations	1d					
	e Government grants (contributions) . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above .	1f	1,417,192.				
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f			1,476,921.			
Program Service Revenue	Business Code						
	2a INTERNATIONAL GOVT. FEES		900099	41,703.	41,703.		
	b OTHER GRANTS AND FEES		900099	544,500.	544,500.		
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f			586,203.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts).			19,930.			19,930.
	4 Income from investment of tax-exempt bond proceeds . . .			0.			
	5 Royalties			50.	50.		
		(i) Real	(ii) Personal				
	6a Gross Rents		15,732.				
	b Less: rental expenses		0.				
	c Rental income or (loss)		15,732.				
	d Net rental income or (loss)			15,732.			15,732.
		(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)			0.			
	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			0.			
	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			0.				
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			0.				
Miscellaneous Revenue			Business Code				
11a FLEXSPENDING FORFEITURE		900099	280.			280.	
b SWISS TAX ADMIN FEES		900099	236.	236.			
c _____							
d All other revenue							
e Total. Add lines 11a-11d			516.				
12 Total Revenue. See instructions			2,099,352.	586,489.		35,942.	

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 . . .	30,685.	30,685.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	48,329.	48,329.		
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	363,202.	19,544.	308,100.	35,558.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	0.			
7 Other salaries and wages	1,043,167.	712,135.	277,990.	53,042.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . .	47,405.	32,362.	12,633.	2,410.
9 Other employee benefits	103,944.	220,283.	-139,761.	23,422.
10 Payroll taxes	120,752.	60,841.	53,523.	6,388.
11 Fees for services (non-employees):				
a Management	0.			
b Legal	0.			
c Accounting	13,910.	13,910.		
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	3,869.			3,869.
f Investment management fees	0.			
g Other	319,358.	253,088.	59,560.	6,710.
12 Advertising and promotion	0.			
13 Office expenses	67,005.	33,645.	22,293.	11,067.
14 Information technology	11,957.	4,093.	7,864.	0.
15 Royalties	0.			
16 Occupancy	283,933.	17,617.	266,316.	0.
17 Travel	124,596.	112,609.	8,943.	3,044.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	37,821.	9,832.	15,224.	12,765.
20 Interest	0.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	19,271.	0.	19,271.	0.
23 Insurance	5,295.	0.	5,295.	0.
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	629.	499.	130.	0.
b OVERHEAD/INDIRECT COST ALLOC		690,180.	-774,910.	84,730.
c -----				
d -----				
e -----				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	2,645,128.	2,259,652.	142,471.	243,005.
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) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	250.	1	250.
	2 Savings and temporary cash investments	1,769,886.	2	1,046,822.
	3 Pledges and grants receivable, net	217,522.	3	464,020.
	4 Accounts receivable, net	43,807.	4	47,336.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) 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 sale or use		8	
	9 Prepaid expenses and deferred charges	41,321.	9	38,493.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 144,686.		
	b Less: accumulated depreciation	10b 76,465.	83,328.	10c 68,221.
	11 Investments - publicly traded securities	7,264.	11	9,351.
	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)	2,163,378.	16	1,674,493.	
Liabilities	17 Accounts payable and accrued expenses	102,775.	17	93,786.
	18 Grants payable		18	
	19 Deferred revenue	158,842.	19	223,722.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	0.	25	1,000.
	26 Total liabilities. Add lines 17 through 25	261,617.	26	318,508.
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	607,695.	27	361,346.
	28 Temporarily restricted net assets	1,294,066.	28	994,639.
	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	1,901,761.	33	1,355,985.	
34 Total liabilities and net assets/fund balances	2,163,378.	34	1,674,493.	

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW	Employer identification number 52-1633220
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III - Functionally integrated d Type III - Other

- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(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
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,063,329.	3,100,309.	1,630,737.	1,501,516.	1,476,921.	9,772,812.
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.	2,063,329.	3,100,309.	1,630,737.	1,501,516.	1,476,921.	9,772,812.
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).						3,746,272.
6 Public support. Subtract line 5 from line 4.						6,026,540.

Section B. Total Support

Calendar year (or fiscal year beginning) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	2,063,329.	3,100,309.	1,630,737.	1,501,516.	1,476,921.	9,772,812.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	69,274.	95,152.	99,733.	96,885.	35,662.	396,706.
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.	516.	1,373.
11 Total support. Add lines 7 through 10						10,170,891.
12 Gross receipts from related activities, etc. (see instructions)					12	2,100,441.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	59.25%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	53.23%
16a 33 1/3% support test - 2009. 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 - 2008. 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 - 2009. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <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

Table with 7 columns: (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2008 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2008 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests - 2009. 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.
19b 33 1/3% support tests - 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

Name of organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW	Employer identification number 52-1633220
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours _____

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1 a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	13,602.													
c	Total lobbying expenditures (add lines 1a and 1b)	13,602.													
d	Other exempt purpose expenditures	2,631,526.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	2,645,128.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	282,256.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>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)	70,564.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<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 on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2 a Lobbying non-taxable amount	0.	273,240.	295,935.	282,256.	851,431.
b Lobbying ceiling amount (150% of line 2a, column (e))					1,277,147.
c Total lobbying expenditures	0.	3,479.	2,599.	13,602.	19,680.
d Grassroots nontaxable amount	0.	68,310.	73,984.	70,564.	212,858.
e Grassroots ceiling amount (150% of line 2d, column (e))					319,287.
f Grassroots lobbying expenditures	0.	0.	0.	0.	0.

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

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 Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

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

Table with 2 columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 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 (see instructions)

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)

Area with horizontal dashed lines for supplemental information.

Supplemental Financial Statements

2009

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization: CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW; Employer identification number: 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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for totals, 5-6 for questions about donor advisement.

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

1 Purpose(s) of conservation easements... 2 Complete lines 2a through 2d... Table with 2 columns: Held at the End of the Year (2a-2d). 3-9 Questions about monitoring and reporting.

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 1b Questions about reporting art and historical treasures. 2 Questions about financial gain from art.

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

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

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

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

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

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

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

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

	Amount
c Beginning balance	1c
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 Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ _____ %
- c Term endowment ▶ _____ %

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

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

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

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

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

Part VI 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) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		58,920	18,180	40,740.
d Equipment		85,766	58,285	27,481.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				68,221.

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,099,352.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,645,128.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-545,776.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-545,776.

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	2,282,808.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	183,456.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	183,456.
3	Subtract line 2e from line 1	3	2,099,352.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,099,352.

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

1	Total expenses and losses per audited financial statements	1	2,828,584.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	183,456.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	183,456.
3	Subtract line 2e from line 1	3	2,645,128.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,645,128.

Part XIV Supplemental Information

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

Part XIV Supplemental Information *(continued)*

**Schedule F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization

CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW

Employer identification number

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
East Asia and the Pacific	0	0	Program Services	IPEN SUPPORT	12,016.
Europe	1	3	Program Services	GENEVA OFFICE/IPEN	248,064.
Middle East and North Africa	0	0	Program Services	IPEN SUPPORT	-508.
North America	2	16	Program Services	IPEN SUPPORT	400.
South America	0	0	Program Services	INDIGENOUS RIGHTS	16,000.
South Asia	0	0	Program Services	IPEN SUPPORT	2,358.
Sub-Saharan Africa	0	0	Program Services	IPEN SUPPORT	5,743.
Totals	3	19			284,073.

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

Schedule F (Form 990) 2009

JSA
9E1274 2.000

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	IPEN SUPPORT	7,866.	TRANSFER			
			Europe/Iceland/Greenland	IPEN SUPPORT	6,630.	TRANSFER			
			Europe/Iceland/Greenland	IPEN SUPPORT	5,690.	TRANSFER			
			South America	INDIG RIGHTS	16,000.	TRANSFER			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 3
 3 Enter total number of other organizations or entities 1

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 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 achieving 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

Part IV Supplemental Information

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

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

related deliverable. Payments for smaller subgrants are generally made

upon completion of the related deliverable.

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ ▶ See separate instructions.

Name of the organization: **CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW** Employer identification number: **52-1633220**

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total ▶						

- 3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.
-
-
-
-
-
-
-
-
-
-

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total events	
		20th Anniv.		0	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	54,450.		54,450.	
	2	Less: Charitable contributions	20,000.		20,000.	
	3	Gross income (line 1 minus line 2)	34,450.		34,450.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	82.		82.	
	7	Food and beverages	12,513.		12,513.	
	8	Entertainment				
	9	Other direct expenses	19,413.		19,413.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				(32,008.)
	11	Net income summary. Combine line 3, column (d), and line 10				2,442.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %
7	Direct expense summary. Add lines 2 through 5 in column (d)				()
8	Net gaming income summary. Combine line 1, column d, and line 7				

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," explain: _____		
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

			Yes	No
13	Indicate the percentage of gaming activity operated in:			
a	The organization's facility	13a	%	
b	An outside facility	13b	%	
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
	Name ▶ _____			
	Address ▶ _____			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a		
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.			
c	If "Yes," enter name and address of the third party:			
	Name ▶ _____			
	Address ▶ _____			
16	Gaming manager information:			
	Name ▶ _____			
	Gaming manager compensation ▶ \$ _____			
	Description of services provided ▶ _____			
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
17	Mandatory distributions:			
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a		
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____			

SCHEDULE I (Form 990)

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

OMB No. 1545-0047

2009

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

CENTER FOR INTERNATIONAL 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?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

Table with 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, (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Includes entry for INTERNATIONAL ACCOUNTABILITY PROJECT.

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) 2009

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 Part IV and 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 achieving CIEL's charitable purpose. Many

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 Part IV and 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.

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.

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 Part IV and 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.

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.

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 Part IV and 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.

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 related deliverable. Payments for smaller subgrants are generally made upon completion of the related deliverable.

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 Part IV and 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.

* EIN

SCHEDULE I, PART II, LINE 1b

SOCIAL AND ENVIRONMENTAL ENTREPRENEURS IS IAP'S FISCAL SPONSOR. THE EIN

LISTED ON PART II LINE 1b IS THAT OF SOCIAL AND ENVIRONMENTAL

ENTREPRENEURS.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW

Employer identification number

52-1633220

Attachment 1

Governing Body's review of Form 990

Part VI, Line 11a

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 an acceptable 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. Agreed-to changes will be incorporated before sending to the Executive Committee for review, comment and approval. Any additional agreed-to changes will be incorporated before a final signed copy of the Form 990 is emailed to the full CIEL Board of Trustees, also before filing with the IRS.

Monitoring and Enforcing Compliance with 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

Name of the organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW	Employer identification number 52-1633220
<u>Attachment 1 (Cont'd)</u>	

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. Rather than completing a new form each year, Trustees may also indicate in writing that no changes need to be made to their previously completed forms.

Determining Compensation

Part VI, Line 15b

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, periodic 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. Considering this salary range information, CIEL's Board of Trustees negotiates and approves any new President's salary and related compensation. The Board of Trustees also must first review and approve any periodic cost of living salary increases as contained in CIEL's annual budget.

Name of the organization

CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW

Employer identification number

52-1633220

Attachment 1 (Cont'd)

Process for Disclosure

PART VI, LINE 19

CIEL MAKES ITS AUDITED FINANCIAL STATEMENTS AND IRS FORM 990s 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, AND OTHER SIMILAR DOCUMENTS AND POLICIES ARE MADE AVAILABLE BY EMAIL OR MAIL UPON REQUEST.

Attachment 2FORM 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.

Name of the organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW	Employer identification number 52-1633220
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FORM 990, PART III - PROGRAM SERVICESAttachment 34A PROGRAM SERVICE

Chemicals Program: CIEL provided assistance to the United Nations Environment Programme (UNEP) by preparing UNEP secretariat papers in support of intergovernmental negotiations on a legally binding instrument on mercury and by providing legal support to the secretariat at negotiating sessions; served on the steering committee of the Safer Chemicals, Healthy Families coalition of public interest organizations and assisted these organizations in the development of approaches for reform of U.S. national chemicals policy and education of lawmakers, the press, and the public about the need for reform; and strengthened the capacity of public interest organizations to grapple with the legal challenges presented by nanotechnologies and materials, including by engaging and raising awareness among civil society on the potential for existing international processes to confront these issues and engaging the European Union to incorporate a precautionary approach on nanotechnologies that will, in turn, support and leverage an effective international framework.

Attachment 44B PROGRAM SERVICE

Climate Change Program: CIEL continued to articulate approaches to reducing emissions from deforestation and forest degradation (REDD) that respect the rights of indigenous peoples and local

Name of the organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW	Employer identification number 52-1633220
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FORM 990, PART III - PROGRAM SERVICESAttachment 4 (Cont'd)

communities that depend on forests for their livelihoods. In this context we provided assistance to the United Nations Development Programme (UNDP) on ways to incorporate rights and grievance mechanisms into REDD pilot programs. We also provided assistance to the United Nations Conference on Trade and Development (UNCTAD) on the relationship between international investment agreements and national climate policies. We continued to provide both logistical and substantive support to the Climate Action Network in the areas of technology transfer, legal issues (including legal form and monitoring, reporting and verification (MRV)), and public participation. We have continued to advance the understanding of the interface between climate change and human rights with a focus on how to implement synergistic solutions. In addition, we have continued to promote the inclusion of environmental and social safeguards in the elaboration of mechanisms to deliver climate finance.

Attachment 54C PROGRAM SERVICE

International financial institutions program achievements included the following: Assisting communities in Nicaragua in their efforts to hold the World Bank Group accountable for the potential impacts of its development lending on the health and well-being of the communities; Leading civil society efforts to strengthen the

Name of the organization

CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW

Employer identification number

52-1633220

FORM 990, PART III - PROGRAM SERVICESAttachment 5 (Cont'd)

environmental and social standards at the International Finance Corporation, the private sector lending arm of the World Bank Group; Strengthening the community-centered accountability mechanism at the Inter-American Development Bank; and Strengthening environmental and social standards at the Overseas Private Investment Corporation.

Attachment 6FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

<u>DESCRIPTION</u>	<u>GRANTS</u>	<u>EXPENSES</u>	<u>REVENUE</u>
BIODIVERSITY AND WILDLIFE	0.	8,465.	0.
IPEN SECRETARIAT	35,539.	246,821.	177,136.
TRADE AND SUSTAINABLE DEVELOPMENT	0.	271,776.	62,989.
HUMAN RIGHTS & THE ENVIRONMENT PR	0.	91,677.	11,275.
Law and Communities Program	1,400.	85,853.	118,200.
MISCELLANEOUS PROJECTS	0.	126,506.	153,006.
TOTALS	<u>36,939.</u>	<u>831,098.</u>	<u>522,606.</u>

Attachment 7FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>COST OR FMV</u>
EQUITIES	7,264.	9,351.	FMV
TOTALS	<u>7,264.</u>	<u>9,351.</u>	