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Form 990

Return of Organization Exempt From Income Tax

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

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

For the 2006 calendar year, or tax year beginning JUL 1, 2006 and ending JUN 30, 2007

C Name of organization

CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW

D Employer identification number

52-1633220

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

E Telephone number

1100

202-785-8700

F Accounting method

Cash

G Website:

WWW.CIEL.ORG

H(a) Is this a group return for affiliates? ☑ Yes ☐ No

H(b) If "Yes," enter number of affiliates

N/A

H(c) Are all affiliates included? ☑ Yes ☐ No

If "No," attach a list.

H(d) Is this a separate return filed by an organization covered by a group ruling? ☑ Yes ☐ No

I Group Exemption Number

N/A

J Organization type (check only one)

☐ 501(c) (3) ☑ 4947(a)(1) or 527

K Check here ☑ if the organization is not a 501(a)(3) supporting organization and its gross receipts are normally not more than $25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts: Add lines 6b, 6c, 7b, and 10b to line 12

3,420,881

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

1 Contributions, gifts, grants, and similar amounts received:

a Contributions to donor advised funds

1a 2,188,720

b Direct public support (not included on line 1a)

1b 2,188,720

c Indirect public support (not included on line 1a)

1c 911,589

d Government contributions (grants) (not included on line 1a)

1d 911,589

e Total (add lines 1a through 1d) (cash $ 3,100,309, noncash $ 911,589)

1e 3,100,309

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2 225,420

3 Membership dues and assessments

3 58,561

4 Interest on savings and temporary cash investments

4

5 Dividends and interest from securities

5

6 a Gross rents

6a 36,591

b Less: rental expenses

6b

c Net rental income or (loss). Subtract line 6b from line 6a

6c 36,591

7 Other investment income (describe)

7

8 a Gross amount from sales of assets other than inventory

(A) Securities

8a

(B) Other

8b

c Gain or (loss) (attach schedule)

8c

d Net gain or (loss). Combine line 8c, columns (A) and (B)

8d

9 Special events and activities (attach schedule). If any amount is from gaming, check here

9a

b Less: direct expenses other than fundraising expenses

9b

c Net income or (loss) from special events. Subtract line 9b from line 9a

9c

d Gross sales of inventory, less returns and allowances

10a

e Less: cost of goods sold

10b

f Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a

10c

11 Other revenue (from Part VII, line 103)

11

12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, 11, and 11

12 3,420,881

13 Program services (from line 44, column (B))

13 2,454,960

14 Management and general (from line 44, column (C))

14 89,324

15 Fundraising (from line 44, column (D))

15 154,844

16 Payments to affiliates (attach schedule)

16

17 Total expenses. Add lines 16 and 44, column (A)

17 2,698,228

18 Excess or (deficit) for the year. Subtract line 17 from line 12

18 722,653

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19 2,109,357

20 Other changes in net assets or fund balances (attach explanation)

20 3,096

21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20

21 2,835,106

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2006)

16011204 756385 182550 2006 06010 CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW 10
<table>
<thead>
<tr>
<th></th>
<th>(A) Total</th>
<th>(B) Program Services</th>
<th>(C) Management and General</th>
<th>(D) Fundraising</th>
</tr>
</thead>
<tbody>
<tr>
<td>22a</td>
<td>Grants paid from donor advised funds (attach schedule)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(cash $0, noncash $0)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22b</td>
<td>Other grants and allocations (attach schedule)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(cash $453,274, noncash $0)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Specific assistance to individuals (attach schedule)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Benefits paid to or for members (attach schedule)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25a</td>
<td>Compensation of current officers, directors, key employees, etc. listed in Part VA</td>
<td>284,615</td>
<td>36,904</td>
<td>220,744</td>
</tr>
<tr>
<td>25b</td>
<td>Compensation of former officers, directors, key employees, etc. listed in Part V-B</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25c</td>
<td>Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Salaries and wages of employees not included on lines 25a, b, and c</td>
<td>1,018,249</td>
<td>670,507</td>
<td>309,358</td>
</tr>
<tr>
<td>27</td>
<td>Pension plan contributions not included on lines 25a, b, and c</td>
<td>59,501</td>
<td>32,306</td>
<td>24,210</td>
</tr>
<tr>
<td>28</td>
<td>Employee benefits not included on lines 25a, b, and c</td>
<td>99,585</td>
<td>205,872</td>
<td>-122,813</td>
</tr>
<tr>
<td>29</td>
<td>Payroll taxes</td>
<td>120,881</td>
<td>65,782</td>
<td>50,688</td>
</tr>
<tr>
<td>30</td>
<td>Professional fundraising fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Accounting fees</td>
<td>8,641</td>
<td></td>
<td>8,641</td>
</tr>
<tr>
<td>32</td>
<td>Legal fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Supplies</td>
<td>7,683</td>
<td>2,326</td>
<td>5,345</td>
</tr>
<tr>
<td>34</td>
<td>Telephone</td>
<td>35,759</td>
<td>18,992</td>
<td>16,643</td>
</tr>
<tr>
<td>35</td>
<td>Postage and shipping</td>
<td>5,592</td>
<td>1,701</td>
<td>3,195</td>
</tr>
<tr>
<td>36</td>
<td>Occupancy</td>
<td>278,777</td>
<td>18,948</td>
<td>259,829</td>
</tr>
<tr>
<td>37</td>
<td>Equipment rental and maintenance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Printing and publications</td>
<td>22,992</td>
<td>11,719</td>
<td>10,884</td>
</tr>
<tr>
<td>39</td>
<td>Travel</td>
<td>82,601</td>
<td>78,247</td>
<td>3,100</td>
</tr>
<tr>
<td>40</td>
<td>Conferences, conventions, and meetings</td>
<td>45,199</td>
<td>38,838</td>
<td>5,850</td>
</tr>
<tr>
<td>41</td>
<td>Interest</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Depreciation, depletion, etc. (attach schedule)</td>
<td>12,721</td>
<td></td>
<td>12,721</td>
</tr>
<tr>
<td>43</td>
<td>Other expenses not covered above (itemize)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)</td>
<td>2,698,228</td>
<td>2,454,060</td>
<td>89,324</td>
</tr>
</tbody>
</table>

Joint Costs. Check □ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? □ Yes □ No

If "Yes," enter (i) the aggregate amount of these joint costs $ N/A ; (ii) the amount allocated to Program services $ N/A ; (iii) the amount allocated to Management and general $ N/A ; and (iv) the amount allocated to fundraising $ N/A.
Form 990 (2006)

Part III | Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? ▶

SEE STATEMENT 4A

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

<table>
<thead>
<tr>
<th>Program Service Expenses</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>SEE STATEMENT 4B</td>
<td></td>
</tr>
<tr>
<td>(Grants and allocations</td>
<td>$453,274.) If this amount includes foreign grants, check here ▶</td>
</tr>
<tr>
<td>b</td>
<td></td>
</tr>
<tr>
<td>(Grants and allocations</td>
<td>$ ) If this amount includes foreign grants, check here ▶</td>
</tr>
<tr>
<td>c</td>
<td></td>
</tr>
<tr>
<td>(Grants and allocations</td>
<td>$ ) If this amount includes foreign grants, check here ▶</td>
</tr>
<tr>
<td>d</td>
<td></td>
</tr>
<tr>
<td>(Grants and allocations</td>
<td>$ ) If this amount includes foreign grants, check here ▶</td>
</tr>
<tr>
<td>e Other program services (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>(Grants and allocations</td>
<td>$ ) If this amount includes foreign grants, check here ▶</td>
</tr>
<tr>
<td>f Total of Program Service Expenses (should equal line 4d, column (B), Program services)</td>
<td>▶</td>
</tr>
</tbody>
</table>

Form 990 (2006)
### Center for International Environmental Law

#### Part IV | Balance Sheets

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

<table>
<thead>
<tr>
<th>(A) Beginning of year</th>
<th>(B) End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>45</strong> Cash - non-interest-bearing</td>
<td><strong>45</strong> 250.</td>
</tr>
<tr>
<td><strong>46</strong> Savings and temporary cash investments</td>
<td><strong>46</strong> 1,118,845. <strong>46</strong> 1,342,520.</td>
</tr>
<tr>
<td><strong>47 a</strong> Accounts receivable</td>
<td><strong>47a</strong></td>
</tr>
<tr>
<td><strong>47b</strong> Less allowance for doubtful accounts</td>
<td><strong>47c</strong></td>
</tr>
<tr>
<td><strong>48 a</strong> Pledges receivable</td>
<td><strong>48a</strong> 1,160,000.</td>
</tr>
<tr>
<td><strong>48b</strong> Less allowance for doubtful accounts</td>
<td><strong>48c</strong> 981,438. <strong>48c</strong> 1,160,000.</td>
</tr>
<tr>
<td><strong>49</strong> Grants receivable</td>
<td><strong>49</strong> 43,142. <strong>49</strong> 410,506.</td>
</tr>
<tr>
<td><strong>50 a</strong> Receivables from current and former officers, directors, trustees, and key employees</td>
<td><strong>50a</strong></td>
</tr>
<tr>
<td><strong>50b</strong> Receivables from other disqualified persons (as defined under section 4958(f)(1)(I) and persons described in section 4958(c)(3)(B)</td>
<td><strong>50b</strong></td>
</tr>
<tr>
<td><strong>51 a</strong> Other notes and loans receivable</td>
<td><strong>51a</strong> 25,189.</td>
</tr>
<tr>
<td><strong>51b</strong> Less: allowance for doubtful accounts</td>
<td><strong>51c</strong> 13,387. <strong>51c</strong> 25,189.</td>
</tr>
<tr>
<td><strong>52</strong> Inventories for sale or use</td>
<td><strong>52</strong></td>
</tr>
<tr>
<td><strong>53</strong> Prepaid expenses and deferred charges</td>
<td><strong>53</strong> 30,536. <strong>53</strong> 59,943.</td>
</tr>
<tr>
<td><strong>54 a</strong> Investments - publicly-traded securities</td>
<td><strong>54a</strong></td>
</tr>
<tr>
<td><strong>54b</strong> Investments - other securities</td>
<td><strong>54b</strong></td>
</tr>
<tr>
<td><strong>55 a</strong> Investments - land, buildings, and equipment basis</td>
<td><strong>55a</strong></td>
</tr>
<tr>
<td><strong>55b</strong> Less: accumulated depreciation</td>
<td><strong>55c</strong></td>
</tr>
<tr>
<td><strong>56</strong> Investments - other</td>
<td><strong>56</strong></td>
</tr>
<tr>
<td><strong>57 a</strong> Land, buildings, and equipment: basis</td>
<td><strong>57a</strong> 139,167.</td>
</tr>
<tr>
<td><strong>57b</strong> Less accumulated depreciation</td>
<td><strong>57b</strong> 45,218. <strong>57c</strong> 18,364. <strong>57c</strong> 93,949.</td>
</tr>
<tr>
<td><strong>58</strong> Other assets, including program-related investments (describe ▶)</td>
<td><strong>58</strong></td>
</tr>
<tr>
<td><strong>59</strong> Total assets (must equal line 74) Add lines 45 through 58</td>
<td><strong>59</strong> 2,212,600. <strong>59</strong> 3,102,341.</td>
</tr>
<tr>
<td><strong>60</strong> Accounts payable and accrued expenses</td>
<td><strong>60</strong> 84,079. <strong>60</strong> 207,451.</td>
</tr>
<tr>
<td><strong>61</strong> Grants payable</td>
<td><strong>61</strong></td>
</tr>
<tr>
<td><strong>62</strong> Deferred revenue</td>
<td><strong>62</strong> 19,164. <strong>62</strong> 59,784.</td>
</tr>
<tr>
<td><strong>63</strong> Loans from officers, directors, trustees, and key employees</td>
<td><strong>63</strong></td>
</tr>
<tr>
<td><strong>64 a</strong> Tax-exempt bond liabilities</td>
<td><strong>64a</strong></td>
</tr>
<tr>
<td><strong>64b</strong> Mortgages and other notes payable</td>
<td><strong>64b</strong></td>
</tr>
<tr>
<td><strong>65</strong> Other liabilities (describe ▶)</td>
<td><strong>65</strong></td>
</tr>
<tr>
<td><strong>66</strong> Total liabilities. Add lines 60 through 65</td>
<td><strong>66</strong> 103,243. <strong>66</strong> 267,235.</td>
</tr>
<tr>
<td><strong>67</strong> Organizations that follow SFAS 117, check here ▶ [X] and complete lines 67 through 69 and lines 73 and 74</td>
<td><strong>67</strong></td>
</tr>
<tr>
<td><strong>68</strong> Unrestricted</td>
<td><strong>68</strong> 353,435. <strong>68</strong> 577,622.</td>
</tr>
<tr>
<td><strong>69</strong> Temporarily restricted</td>
<td><strong>69</strong> 1,755,922. <strong>69</strong> 2,257,484.</td>
</tr>
<tr>
<td><strong>69</strong> Permanently restricted</td>
<td><strong>69</strong></td>
</tr>
<tr>
<td><strong>70</strong> Other assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)</td>
<td><strong>70</strong></td>
</tr>
<tr>
<td><strong>71</strong> Total net assets or fund balances</td>
<td><strong>71</strong></td>
</tr>
<tr>
<td><strong>72</strong> Capital stock, trust principal, or current funds</td>
<td><strong>72</strong> 70.</td>
</tr>
<tr>
<td><strong>73</strong> Paid-in or capital surplus, or land, building, and equipment fund</td>
<td><strong>73</strong> 71.</td>
</tr>
<tr>
<td><strong>74</strong> Retained earnings, endowment, accumulated income, or other funds</td>
<td><strong>74</strong> 72.</td>
</tr>
<tr>
<td><strong>75</strong> Total assets and net assets/fund balances. Add lines 66 and 73</td>
<td><strong>75</strong> 2,212,600. <strong>75</strong> 3,102,341.</td>
</tr>
</tbody>
</table>
### Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total revenue, gains, and other support per audited financial statements</td>
<td>3,527,122</td>
</tr>
<tr>
<td>b Amounts included on line a but not on Part I, line 12</td>
<td></td>
</tr>
<tr>
<td>1 Net unrealized gains on investments</td>
<td>3,096</td>
</tr>
<tr>
<td>2 Donated services and use of facilities</td>
<td>103,145</td>
</tr>
<tr>
<td>3 Recoveries of prior year grants</td>
<td></td>
</tr>
<tr>
<td>4 Other (specify)</td>
<td></td>
</tr>
<tr>
<td>Add lines b1 through b4</td>
<td>106,241</td>
</tr>
<tr>
<td>c Subtract line b from line a</td>
<td></td>
</tr>
<tr>
<td>d Amounts included on Part I, line 12, but not on line a:</td>
<td></td>
</tr>
<tr>
<td>1 Investment expenses not included on Part I, line 6b</td>
<td></td>
</tr>
<tr>
<td>2 Other (specify)</td>
<td></td>
</tr>
<tr>
<td>Add lines d1 and d2</td>
<td>0</td>
</tr>
<tr>
<td>e Total revenue (Part I, line 12). Add lines c and d</td>
<td>3,420,881</td>
</tr>
</tbody>
</table>

### Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenses and losses per audited financial statements</td>
<td>2,801,373</td>
</tr>
<tr>
<td>b Amounts included on line a but not on Part I, line 17</td>
<td></td>
</tr>
<tr>
<td>1 Donated services and use of facilities</td>
<td>103,145</td>
</tr>
<tr>
<td>2 Prior year adjustments reported on Part I, line 20</td>
<td></td>
</tr>
<tr>
<td>3 Losses reported on Part I, line 20</td>
<td></td>
</tr>
<tr>
<td>4 Other (specify)</td>
<td></td>
</tr>
<tr>
<td>Add lines b1 through b4</td>
<td>103,145</td>
</tr>
<tr>
<td>c Subtract line b from line a</td>
<td></td>
</tr>
<tr>
<td>d Amounts included on Part I, line 17, but not on line a:</td>
<td></td>
</tr>
<tr>
<td>1 Investment expenses not included on Part I, line 6b</td>
<td></td>
</tr>
<tr>
<td>2 Other (specify)</td>
<td></td>
</tr>
<tr>
<td>Add lines d1 and d2</td>
<td>0</td>
</tr>
<tr>
<td>e Total expenses (Part I, line 17). Add lines c and d</td>
<td>2,698,228</td>
</tr>
</tbody>
</table>

### Part V-A Current Officers, Directors, Trustees, and Key Employees

<table>
<thead>
<tr>
<th>(A) Name and address</th>
<th>(B) Title and average hours per week devoted to position</th>
<th>(C) Compensation (if not paid, enter -0-)</th>
<th>(D) Contributions to employee benefit plans &amp; deferred compensation plans</th>
<th>(E) Expense account and other allowances</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEE STATEMENT 8</td>
<td>258,342, 26,273, 0</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Form 990 (2006)
**Part V-A** Current Officers, Directors, Trustees, and Key Employees (continued)

75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 13

b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) 75b X

c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization" 75c X

If "Yes," attach a statement that includes the information described in the instructions

d Does the organization have a written conflict of interest policy? 75d X

**Part V-B** Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

<table>
<thead>
<tr>
<th>(A) Name and address NONE</th>
<th>(B) Loans and Advances</th>
<th>(C) Compensation (if not paid, enter -0-)</th>
<th>(D) Contributions to employee benefit plans &amp; deferred compensation plans</th>
<th>(E) Expense account and other allowances</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

**Part VI** Other Information (See the instructions.)

76 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change ▶ 76 X

77 Were any changes made in the organizing or governing documents but not reported to the IRS? ▶ 77 X

78a Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? ▶ 78a X

b If "Yes," has it filed a tax return on Form 990-T for this year? ▶ N/A

79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement ▶ 79 X

80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization? ▶ 80a X

b If "Yes," enter the name of the organization ▶ N/A and check whether it is □ exempt or □ nonexempt ▶ 81a 0 ▶ 81b X

81a Enter direct or indirect political expenditures. (See line 81 instructions.) ▶ 81a

b Did the organization file Form 1120-POL for this year? ▶ 81b X
<table>
<thead>
<tr>
<th>Part VI</th>
<th>Other Information (continued)</th>
</tr>
</thead>
<tbody>
<tr>
<td>82 a</td>
<td>Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?</td>
</tr>
<tr>
<td>b</td>
<td>If &quot;Yes,&quot; you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)</td>
</tr>
<tr>
<td>83 a</td>
<td>Did the organization comply with the public inspection requirements for returns and exemption applications?</td>
</tr>
<tr>
<td>b</td>
<td>Did the organization comply with the disclosure requirements relating to quid pro quo contributions?</td>
</tr>
<tr>
<td>84 a</td>
<td>Did the organization solicit any contributions or gifts that were not tax deductible?</td>
</tr>
<tr>
<td>b</td>
<td>If &quot;Yes,&quot; did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</td>
</tr>
<tr>
<td>85</td>
<td>501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?</td>
</tr>
<tr>
<td>b</td>
<td>Did the organization make only in-house lobbying expenditures of $2,000 or less?</td>
</tr>
<tr>
<td>c</td>
<td>Dues, assessments, and similar amounts from members</td>
</tr>
<tr>
<td>d</td>
<td>Section 162(e) lobbying and political expenditures</td>
</tr>
<tr>
<td>e</td>
<td>Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices</td>
</tr>
<tr>
<td>f</td>
<td>Taxable amount of lobbying and political expenditures (line 85d less 85e)</td>
</tr>
<tr>
<td>g</td>
<td>Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?</td>
</tr>
<tr>
<td>h</td>
<td>If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?</td>
</tr>
<tr>
<td>86</td>
<td>501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12</td>
</tr>
<tr>
<td>b</td>
<td>Gross receipts, included on line 12, for public use of club facilities</td>
</tr>
<tr>
<td>87</td>
<td>501(c)(12) organizations Enter: a Gross income from members or shareholders</td>
</tr>
<tr>
<td>b</td>
<td>Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)</td>
</tr>
<tr>
<td>88 a</td>
<td>At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301 7701-3? If &quot;Yes,&quot; complete Part IX</td>
</tr>
<tr>
<td>b</td>
<td>At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If &quot;Yes,&quot; complete Part XI</td>
</tr>
<tr>
<td>89 a</td>
<td>501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under section 4911 ▶ 0; section 4912 ▶ 0; section 4955 ▶ 0. b</td>
</tr>
<tr>
<td>b</td>
<td>501(c)(4) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If &quot;Yes,&quot; attach a statement explaining each transaction</td>
</tr>
<tr>
<td>c</td>
<td>Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0. d</td>
</tr>
<tr>
<td>d</td>
<td>Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0. e</td>
</tr>
<tr>
<td>e</td>
<td>All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?</td>
</tr>
<tr>
<td>f</td>
<td>All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?</td>
</tr>
<tr>
<td>g</td>
<td>For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?</td>
</tr>
<tr>
<td>90 a</td>
<td>List the states with which a copy of this return is filed ▶ DC</td>
</tr>
<tr>
<td>b</td>
<td>Number of employees employed in the pay period that includes March 12, 2006</td>
</tr>
<tr>
<td>91 a</td>
<td>The books are in care of ▶ CIEL Telephone no. ▶ 202-785-8700 Located at ▶ 1350 CONNECTICUT AVE. NW, WASHINGTON, DC ZIP + 4 ▶ 20036-1739</td>
</tr>
<tr>
<td>b</td>
<td>At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If &quot;Yes,&quot; enter the name of the foreign country ▶ SWITZERLAND</td>
</tr>
<tr>
<td>Part VI</td>
<td>Other Information (continued)</td>
</tr>
<tr>
<td>-----------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>c. At any time during the calendar year, did the organization maintain an office outside of the United States?</td>
<td></td>
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<tr>
<td>9%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

If "Yes," enter the name of the foreign country ▶ SWITZERLAND

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ▶ ▶ | 92 |

and enter the amount of tax-exempt interest received or accrued during the tax year.

<table>
<thead>
<tr>
<th>Part VII</th>
<th>Analysis of Income-Producing Activities (See the instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note: Enter gross amounts unless otherwise indicated.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Unrelated business income</th>
<th>Excluded by section 512, 513, or 514</th>
<th>Related or exempt function income</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A) Business code</td>
<td>(B) Amount</td>
<td>(C) Exclusion code</td>
<td>(D) Amount</td>
</tr>
</tbody>
</table>

93 Program service revenue

<table>
<thead>
<tr>
<th></th>
<th>Unrelated business income</th>
<th>Excluded by section 512, 513, or 514</th>
<th>Related or exempt function income</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A) Business code</td>
<td>(B) Amount</td>
<td>(C) Exclusion code</td>
<td>(D) Amount</td>
</tr>
</tbody>
</table>

a. FOREIGN GOVT. FEES

b. OTHER GRANTS AND FEES

c. OTHER INCOME

d. Medicare/Medicaid payments

e. Fees and contracts from government agencies

94 Membership dues and assessments

95 Interest on savings and temporary cash investments

14 58,561.

96 Dividends and interest from securities

97 Net rental income or (loss) from real estate

<table>
<thead>
<tr>
<th></th>
<th>Unrelated business income</th>
<th>Excluded by section 512, 513, or 514</th>
<th>Related or exempt function income</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A) Business code</td>
<td>(B) Amount</td>
<td>(C) Exclusion code</td>
<td>(D) Amount</td>
</tr>
</tbody>
</table>

a. debt-financed property

b. not debt-financed property

16 36,591.

98 Net rental income or (loss) from personal property

99 Other investment income

100 Gain or (loss) from sales of assets other than inventory

101 Net income or (loss) from special events

102 Gross profit or (loss) from sales of inventory

103 Other revenue:

104 Subtotal (add columns (B), (D), and (E))

0 95,152. 225,420.

105 Total (add line 104, columns (B), (D), and (E))

320,572.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

<table>
<thead>
<tr>
<th>Part VIII</th>
<th>Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line No. ▼</td>
<td>Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).</td>
</tr>
</tbody>
</table>

SEE STATEMENT 9

<table>
<thead>
<tr>
<th>Part IX</th>
<th>Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A) Name, address, and EIN of corporation, partnership, or disregarded entity</td>
<td>(B) Percentage of ownership interest</td>
</tr>
<tr>
<td>N/A</td>
<td>%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Part X</th>
<th>Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</td>
<td>Yes</td>
</tr>
<tr>
<td>(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)
## Part XI  Information Regarding Transfers To and From Controlled Entities

Complete only if the organization is a controlling organization as defined in section 512(b)(13).

### 106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

<table>
<thead>
<tr>
<th></th>
<th>(A) Name, address, of each controlled entity</th>
<th>(B) Employer Identification Number</th>
<th>(C) Description of transfer</th>
<th>(D) Amount of transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
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<td>b</td>
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<tr>
<td>c</td>
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</tr>
</tbody>
</table>

**Totals**

### 107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

<table>
<thead>
<tr>
<th></th>
<th>(A) Name, address, of each controlled entity</th>
<th>(B) Employer Identification Number</th>
<th>(C) Description of transfer</th>
<th>(D) Amount of transfer</th>
</tr>
</thead>
<tbody>
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<tr>
<td>c</td>
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</tr>
</tbody>
</table>

**Totals**

### 108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

**Please Sign Here**

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.

**Signature**  

JEFFREY W. WANHA, DIR. FIN. & ADMIN.  

**Date**: 10/6/07

---

**Preparer's Signature**:  

CALVIN MURPHY  

**Date**: DEC 05 2007  

**Check if self-employed**: □

**Preparer's SSN or PTIN**

---

**Form 990 (2006)**

---

**Phone no.**
### Part I  Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 2 of the instructions. List each one. If there are none, enter "None.")

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Title or Position</th>
<th>Average Hours Per Week</th>
<th>Compensation</th>
<th>Contributions to Employee Benefits &amp; Deferred Compensation</th>
<th>Expense Allowances</th>
</tr>
</thead>
<tbody>
<tr>
<td>GLEN WISER</td>
<td>1350 CONNECTICUT AVE, NW, ST. 1100, W</td>
<td>ATTORNEY</td>
<td>40.00</td>
<td>80,909</td>
<td>12,445</td>
<td></td>
</tr>
<tr>
<td>DARYL DITZ</td>
<td>1350 CONNECTICUT AVE, NW, ST. 1100, W</td>
<td>POLICY ADVISOR</td>
<td>40.00</td>
<td>80,887</td>
<td>9,904</td>
<td></td>
</tr>
<tr>
<td>NATHALIE BERNASCONI</td>
<td>15 RUE DES SAVOISES , GENEVA, SWITZER</td>
<td>ATTORNEY</td>
<td>40.00</td>
<td>80,186</td>
<td>12,131</td>
<td></td>
</tr>
<tr>
<td>MARCOS A. ORELLANA</td>
<td>1350 CONNECTICUT AVE, NW, ST. 1100, W</td>
<td>ATTORNEY</td>
<td>40.00</td>
<td>80,175</td>
<td>12,409</td>
<td></td>
</tr>
<tr>
<td>MELISSA HIPPLER</td>
<td>1350 CONNECTICUT AVE, NW, ST. 1100, W</td>
<td>DIRECTOR OF DEVELOPM</td>
<td>30.00</td>
<td>67,632</td>
<td>9,682</td>
<td></td>
</tr>
</tbody>
</table>

Total number of other employees paid over $50,000 ▶ 5

### Part II-A  Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Type of Service</th>
<th>Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>NONE</td>
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<tr>
<td>NONE</td>
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</tr>
</tbody>
</table>

Total number of others receiving over $50,000 for professional services ▶ 0

### Part II-B  Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Type of Service</th>
<th>Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>NONE</td>
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<tr>
<td>NONE</td>
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</tr>
</tbody>
</table>

Total number of other contractors receiving over $50,000 for other services ▶ 0
<table>
<thead>
<tr>
<th>1</th>
<th>During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If &quot;Yes,&quot; enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ ___________________ $ ___________________. (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is &quot;Yes,&quot; attach a detailed statement explaining the transactions.)</td>
</tr>
<tr>
<td>a</td>
<td>Sale, exchange, or leasing of property?</td>
</tr>
<tr>
<td>b</td>
<td>Lending of money or other extension of credit?</td>
</tr>
<tr>
<td>c</td>
<td>Furnishing of goods, services, or facilities?</td>
</tr>
<tr>
<td>d</td>
<td>Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? SEE PART V-A, FORM 990</td>
</tr>
<tr>
<td>e</td>
<td>Transfer of any part of its income or assets?</td>
</tr>
<tr>
<td>3</td>
<td>Did the organization make grants for scholarships, fellowships, student loans, etc.? (If &quot;Yes,&quot; attach an explanation of how the organization determines that recipients qualify to receive payments.) SEE STATEMENT 10</td>
</tr>
<tr>
<td>4</td>
<td>Did the organization maintain any donor advised funds? If &quot;Yes,&quot; complete lines 4b through 4g. If &quot;No,&quot; complete lines 4f and 4g</td>
</tr>
<tr>
<td>a</td>
<td>Did the organization make any taxable distributions under section 4966? N/A</td>
</tr>
<tr>
<td>b</td>
<td>Did the organization make any distribution to a donor, donor advisor, or related person? N/A</td>
</tr>
<tr>
<td>c</td>
<td>Enter the total number of donor advised funds owned at the end of the tax year.</td>
</tr>
<tr>
<td>d</td>
<td>Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year</td>
</tr>
<tr>
<td>e</td>
<td>Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts</td>
</tr>
<tr>
<td>f</td>
<td>Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year</td>
</tr>
</tbody>
</table>
**CENTER FOR INTERNATIONAL ENVIRONMENTAL**

**LAW**

**52-1633220**

**Page 3**

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only ONE applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(vi). Enter the hospital’s name, city, and state ▶
10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(vii). (Also complete the Support Schedule in Part IV-A.)
11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(viii). (Also complete the Support Schedule in Part IV-A.)
11b ☐ A community trust. Section 170(b)(1)(A)(ix). (Also complete the Support Schedule in Part IV-A.)
12 ☐ 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)
13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
   ☐ Type I
   ☐ Type II
   ☐ Type III-Functionally Integrated
   ☐ Type III-Other

Provide the following information about the supported organizations. (See page 7 of the instructions.)

<table>
<thead>
<tr>
<th>(a) Name(s) of supported organization(s)</th>
<th>(b) Employer identification number (EIN)</th>
<th>(c) Type of organization (described in lines 5 through 12 above or IRC section)</th>
<th>(d) Is the supported organization listed in the supporting organization's governing documents?</th>
<th>(e) Amount of support</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
<td>No</td>
</tr>
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</tr>
</tbody>
</table>

Total

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)
CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW

Schedule A (Form 990 or 990-EZ) 2006

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶

<table>
<thead>
<tr>
<th></th>
<th>(a) 2005</th>
<th>(b) 2004</th>
<th>(c) 2003</th>
<th>(d) 2002</th>
<th>(e) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>15 Gifts, grants, and contributions received, (Do not include unusual grants. See line 28.)</td>
<td>2,356,604</td>
<td>1,915,856</td>
<td>1,362,169</td>
<td>2,345,662</td>
<td>7,980,291</td>
</tr>
<tr>
<td>16 Membership fees received</td>
<td>0</td>
<td>8,620</td>
<td>14,565</td>
<td>23,185</td>
<td></td>
</tr>
<tr>
<td>17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization’s charitable, etc., purpose</td>
<td>408,501</td>
<td>508,856</td>
<td>545,083</td>
<td>734,960</td>
<td>2,197,400</td>
</tr>
<tr>
<td>18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975</td>
<td>69,274</td>
<td>44,692</td>
<td>40,604</td>
<td>47,012</td>
<td>201,582</td>
</tr>
<tr>
<td>19 Net income from unrelated business activities not included in line 18</td>
<td>28,344</td>
<td>24,694</td>
<td>19,565</td>
<td>31,422</td>
<td></td>
</tr>
<tr>
<td>20 Tax revenues levied for the organization’s benefit and either paid to or expended on its behalf</td>
<td>2,834,379</td>
<td>2,469,404</td>
<td>1,956,476</td>
<td>3,142,199</td>
<td>10,402,458</td>
</tr>
<tr>
<td>21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge</td>
<td>2,425,878</td>
<td>1,960,548</td>
<td>1,411,393</td>
<td>2,407,239</td>
<td>8,205,058</td>
</tr>
<tr>
<td>22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets</td>
<td>22</td>
<td>201,582</td>
<td>19</td>
<td>31,422</td>
<td></td>
</tr>
<tr>
<td>23 Total of lines 15 through 22</td>
<td>2,834,379</td>
<td>2,469,404</td>
<td>1,956,476</td>
<td>3,142,199</td>
<td>10,402,458</td>
</tr>
<tr>
<td>24 Line 23 minus line 17</td>
<td>2,425,878</td>
<td>1,960,548</td>
<td>1,411,393</td>
<td>2,407,239</td>
<td>8,205,058</td>
</tr>
<tr>
<td>25 Enter 1% of line 23</td>
<td>28,344</td>
<td>24,694</td>
<td>19,565</td>
<td>31,422</td>
<td></td>
</tr>
</tbody>
</table>

26 Organizations described on lines 10 or 11:

a. Enter 2% of amount in column (e), line 24

b. Prepare a list for your records to show the name and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceed the amount shown in line 26a.

c. Do not file this list with your return. Enter the total of all these excess amounts

[26a | 164,101]

[26b | 2,547,606]

[26c | 8,205,058]

[26d | 2,749,188]

[26e | 5,455,870]

[26f | 66,4940%]

27 Organizations described on line 12:

a. For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year, from each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:

<table>
<thead>
<tr>
<th>Year</th>
<th>N/A</th>
<th>N/A</th>
<th>N/A</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2004</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>2003</td>
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<td></td>
</tr>
<tr>
<td>2002</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

b. For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) $5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:

<table>
<thead>
<tr>
<th>Year</th>
<th>N/A</th>
<th>N/A</th>
<th>N/A</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td></td>
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<tr>
<td>2004</td>
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<tr>
<td>2003</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

c. Add: Amounts from column (e) for lines:

[27c | N/A]

[27d | N/A]

[27e | N/A]

[27f | N/A]

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

NONE
### CENTER FOR INTERNATIONAL ENVIRONMENTAL

**Schedule A (Form 990 or 990-EZ) 2006**

**Part V Private School Questionnaire**

(See page 9 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>29</td>
<td></td>
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<td>30</td>
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<td>31</td>
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</tr>
</tbody>
</table>

Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?

If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>32</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32a</td>
<td></td>
<td></td>
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<tr>
<td>32b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32c</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32d</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Does the organization maintain the following:

- Records indicating the racial composition of the student body, faculty, and administrative staff?
- Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td></td>
<td></td>
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<tr>
<td>33a</td>
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<td>33b</td>
<td></td>
<td></td>
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<tr>
<td>33c</td>
<td></td>
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</tr>
<tr>
<td>33d</td>
<td></td>
<td></td>
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<tr>
<td>33e</td>
<td></td>
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<tr>
<td>33f</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33g</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33h</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Does the organization discriminate by race in any way with respect to:

- Students' rights or privileges?
- Admissions policies?
- Employment of faculty or administrative staff?
- Scholarships or other financial assistance?
- Educational policies?
- Use of facilities?
- Athletic programs?
- Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>34a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34b</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Does the organization receive any financial aid or assistance from a governmental agency?

- Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either 34a or b, please explain using an attached statement.

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
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</thead>
<tbody>
<tr>
<td>35</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.

---

**Schedule A (Form 990 or 990-EZ) 2006**
### Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

<table>
<thead>
<tr>
<th>Limits</th>
<th>Affiliated group totals</th>
<th>To be completed for all electing organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td>36 Total lobbying expenditures to influence public opinion (grassroots lobbying)</td>
<td>36</td>
<td>N/A</td>
</tr>
<tr>
<td>37 Total lobbying expenditures to influence a legislative body (direct lobbying)</td>
<td>37</td>
<td></td>
</tr>
<tr>
<td>38 Total lobbying expenditures (add lines 36 and 37)</td>
<td>38</td>
<td></td>
</tr>
<tr>
<td>39 Other exempt purpose expenditures</td>
<td>39</td>
<td></td>
</tr>
<tr>
<td>40 Total exempt purpose expenditures (add lines 38 and 39)</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>41 Lobbying nontaxable amount. Enter the amount from the following table -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If the amount on line 40 is -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not over $500,000</td>
<td>20% of the amount on line 40</td>
<td></td>
</tr>
<tr>
<td>Over $500,000 but not over $1,000,000</td>
<td>$100,000 plus 19% of the excess over $500,000</td>
<td></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>
<td></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>
<td></td>
</tr>
<tr>
<td>Over $17,000,000</td>
<td>$1,000,000</td>
<td></td>
</tr>
<tr>
<td>42 Grassroots nontaxable amount (enter 25% of line 41)</td>
<td>42</td>
<td></td>
</tr>
<tr>
<td>43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36</td>
<td>43</td>
<td></td>
</tr>
<tr>
<td>44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38</td>
<td>44</td>
<td></td>
</tr>
</tbody>
</table>

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.

### 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 45 through 50 on page 13 of the instructions.)

<table>
<thead>
<tr>
<th>Calendar year (or fiscal year beginning in)</th>
<th>Lobbying Expenditures During 4-Year Averaging Period</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a)</td>
<td>(b)</td>
</tr>
<tr>
<td>45 Lobbying nontaxable amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td>46 Lobbying ceiling amount (150% of line 45(e))</td>
<td></td>
<td></td>
</tr>
<tr>
<td>47 Total lobbying expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48 Grassroots nontaxable amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td>49 Grassroots ceiling amount (150% of line 48(e))</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50 Grassroots lobbying expenditures</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- Volunteers
- Paid staff or management (Include compensation in expenses reported on lines c through h.)
- Media advertisements
- Mailings to members, legislators, or the public
- Publications, or published or broadcast statements
- Grants to other organizations for lobbying purposes
- Direct contact with legislators, their staffs, government officials, or a legislative body
- Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- Total lobbying expenditures (Add lines c through h.)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.
Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

<table>
<thead>
<tr>
<th>a</th>
<th>Transfers from the reporting organization to a noncharitable exempt organization of:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(i) Cash</td>
</tr>
<tr>
<td></td>
<td>(ii) Other assets</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>b</th>
<th>Other transactions:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(i) Sales or exchanges of assets with a noncharitable exempt organization</td>
</tr>
<tr>
<td></td>
<td>(ii) Purchases of assets from a noncharitable exempt organization</td>
</tr>
<tr>
<td></td>
<td>(iii) Rental of facilities, equipment, or other assets</td>
</tr>
<tr>
<td></td>
<td>(iv) Reimbursement arrangements</td>
</tr>
<tr>
<td></td>
<td>(v) Loans or loan guarantees</td>
</tr>
<tr>
<td></td>
<td>(vi) Performance of services or membership or fundraising solicitations</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>c</th>
<th>Sharing of facilities, equipment, mailing lists, other assets, or paid employees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>51a(i)</td>
</tr>
<tr>
<td></td>
<td>a(ii)</td>
</tr>
<tr>
<td></td>
<td>b(i)</td>
</tr>
<tr>
<td></td>
<td>b(ii)</td>
</tr>
<tr>
<td></td>
<td>b(iii)</td>
</tr>
<tr>
<td></td>
<td>b(iv)</td>
</tr>
<tr>
<td></td>
<td>b(v)</td>
</tr>
<tr>
<td></td>
<td>b(vi)</td>
</tr>
<tr>
<td></td>
<td>c</td>
</tr>
</tbody>
</table>

If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

<table>
<thead>
<tr>
<th>(a) Line no.</th>
<th>(b) Amount involved</th>
<th>(c) Name of noncharitable exempt organization</th>
<th>(d) Description of transfers, transactions, and sharing arrangements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

If "Yes," complete the following schedule:

<table>
<thead>
<tr>
<th>(a) Name of organization</th>
<th>(b) Type of organization</th>
<th>(c) Description of relationship</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Yes | No
Statement 1

Center for International Environmental Law

EIN: 51-1633220

Rental/Subrental Income for Sublease of Office Space at
1367 Connecticut Avenue, NW, Washington, DC 20036-1860

Form 990, Part I, Line 6a

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amazon Alliance for Indigenous &amp; Traditioanl Peoples of the Amazon Basin</td>
<td>$24,062</td>
</tr>
<tr>
<td>Amazon Watch</td>
<td>6,864</td>
</tr>
<tr>
<td>Maasai Environmental Resources Coalition</td>
<td>3,542</td>
</tr>
<tr>
<td>Pacific Environment</td>
<td>2,123</td>
</tr>
<tr>
<td><strong>Total Rental/Subrental Income</strong></td>
<td><strong>$36,591</strong></td>
</tr>
</tbody>
</table>
Statement 2 & 6

Center for International Environmental Law

EIN: 51-1633220

Form 990, Part IV, Line 57

Office Furniture, Equipment and Depreciation

<table>
<thead>
<tr>
<th>Asset Description</th>
<th>Office Furniture and Equipment</th>
<th>Leasehold Improvements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unadjusted Cost @ 7/1/06:</td>
<td>$121,070</td>
<td>$0</td>
</tr>
<tr>
<td>Acquisitions/Additions:</td>
<td>28,686</td>
<td>61,135</td>
</tr>
<tr>
<td>Retired Assets:</td>
<td>(71,724)</td>
<td>-</td>
</tr>
<tr>
<td>Unadjusted Cost @ 6/30/07:</td>
<td>$78,032</td>
<td>$61,135</td>
</tr>
</tbody>
</table>

Business Percent: 100% 100%

Basis for Depreciation: $78,032 $61,135

Accumulated Depreciation (3-Year Straight Line Method): $44,708

Accumulated Amortization (10-Year Straight Line Method) $510

Current Year Depreciation/Amortization: $12,211 $510

Current Year End Book Value: $33,324 $60,625

Gross Sales Price for Retired Assets: $0

Original Cost of Retired Assets: 71,724

Sales Expense: -

Depreciation: (71,724)

Net Gain or (Loss) $0 $0
Statements 3 & 7

Center for International Environmental Law

EIN: 51-1633220

Form 990, Part I, Line 20 & Part IV, Line 54

Other Changes in Net Assets -
Non-Government Investments/Securities

Note: All Investments held at M&T Securities, Inc.

**Cash & Cash Equivalents:**

<table>
<thead>
<tr>
<th>MTB Money Market Fund Class A</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>112.46 Balance at 6/30/06</td>
</tr>
<tr>
<td></td>
<td>231.79 Balance at 6/30/07</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>119.33 Change in Valuation</td>
</tr>
</tbody>
</table>

**Equities:**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>6,887.88 Portfolio Balance at 6/30/06</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ameriprise Finl. Inc. Com.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>1,116.75 Balance at 6/30/06</td>
</tr>
<tr>
<td></td>
<td>1,589.25 Balance at 6/30/07</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>472.50 Change in Valuation</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EMC Corp. (Mass.) Com.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>822.75 Balance at 6/30/06</td>
</tr>
<tr>
<td></td>
<td>1,357.50 Balance at 6/30/07</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>534.75 Change in Valuation</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gannett Company Inc.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>- Balance at 6/30/06</td>
</tr>
<tr>
<td></td>
<td>1,099.00 Balance at 6/30/07</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>1,099.00 Change in Valuation</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Travelers Cos. Inc. Com.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>4,948.38 Balance at 6/30/06</td>
</tr>
<tr>
<td></td>
<td>5,938.50 Balance at 6/30/07</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>990.12 Change in Valuation</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>9,984.25 Portfolio Balance at 6/30/07</td>
</tr>
</tbody>
</table>
Statement 4

Center for International Environmental Law

EIN: 51-1633220

Form 990, Part II, Line 43

Other Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Total</th>
<th>Program Services</th>
<th>Management &amp; General</th>
<th>Fundraising</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consultants</td>
<td>$ 129,362</td>
<td>$ 127,472</td>
<td>$ 1,890</td>
<td>$ -</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>4,176</td>
<td>6,787</td>
<td>(2,611)</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous services</td>
<td>19,014</td>
<td>5,375</td>
<td>13,639</td>
<td>-</td>
</tr>
<tr>
<td>Insurance</td>
<td>5,313</td>
<td>-</td>
<td>5,313</td>
<td>-</td>
</tr>
<tr>
<td>Dues and memberships</td>
<td>4,174</td>
<td>3,300</td>
<td>874</td>
<td>-</td>
</tr>
<tr>
<td>Staff Training/Development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous expense</td>
<td>119</td>
<td>-</td>
<td>119</td>
<td>-</td>
</tr>
<tr>
<td>Overhead</td>
<td>-</td>
<td>675,710</td>
<td>(738,295)</td>
<td>62,585</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$ 162,158</td>
<td>$ 818,644</td>
<td>(719,071)</td>
<td>$ 62,585</td>
</tr>
</tbody>
</table>
Statement 4a

Center for International Environmental Law

EIN: 52-1633220

Organization's Primary Exempt Purpose

Form 990, Part III

The Center for International Environmental Law's (CIEL) primary exempt purpose is to bring the energy and experience of the public interest environmental law movement to the critical task of strengthening and developing international and comparative environmental law, policy, and management throughout the world. CIEL's goals are:

To solve environmental problems and promote sustainable societies through international and comparative law;

To incorporate fundamental principles of ecology and democracy into law;

To strengthen environmental law systems and support public interest movements around the world; and

To educate and train public-interest-spirited environmental lawyers.
Statement 4b
Center for International Environmental Law, EIN: 52-1633220
Form 990, Part III
Statement of Program Service Accomplishments

a. Climate Change Program

Expenses: $91,527

The Center for International Environmental Law’s (CI EL’s) Climate Change Program works to catalyze US and global action to respond to the challenge of climate change. Through a variety of working papers and relentless dialogue with government negotiators, CI EL promotes strong international rules for protecting the earth’s climate system. CI EL provides objective advice and expertise to negotiators in an effort to cut through myopic political and economic approaches that often dictate positions of various governments.

b. Chemicals Program

Expenses: $963,865
Grants and Allocations: $264,384

CI EL’s Chemicals team consists of legal, scientific and technical experts who work on critical chemical safety and management issues at the international and domestic levels. CI EL works in the United States and internationally to eliminate threats posed by dangerous chemicals. CI EL’s Chemicals Program is actively engaged in preventing the rollback of environmental protections, in developing new legal frameworks, and in winning broader public participation in international negotiations over the future of chemicals management. In addition to working directly to help develop and implement relevant domestic and international law, CI EL also provides ongoing legal support to the International POPs Elimination Network (IPEN)

c. Trade and Sustainable Development Program

Expenses: $846,451
Grants and Allocations: $30,783

CI EL’s Trade Program seeks to reform the global framework of economic law, policy and institutions in order to create a more balanced global economy that is environmentally sustainable and beneficial to all people in a more equitable way. The program seeks to ensure that international environmental rules are developed and applied effectively without interference from international trade rules, that trade rules and institutions take account of their environmental impacts without intruding on regulatory areas that are properly the subject of environmental institutions. CI EL helps to achieve these goals through legal research and analysis, training and support, and outreach to policymakers, media, and other NGOs. Working through both our Geneva and Washington offices, CI EL is able to monitor both the U.S. government positions and the World Trade Organization itself.

CI EL continues to push for reform of World Trade Organization’s (WTO) rules and institutions and to prevent further inappropriate expansion of its mandate. As currently written, international rules on intellectual property (such as the WTO’s Trade-Related Aspects of Intellectual Property (TRIPS) Agreement) are seriously imbalanced, consolidating into the hands of a few, control over our most important resource – knowledge. The TRIPS Agreement places private interests above social, development and environmental interests, such as biodiversity protection, access to essential medicines and technologies, and the rights of indigenous communities and farmers.
d. International Financial Institutions Program Expenses: $134,844

The investment decisions of International Financial Institutions (IFIs) such as the World Bank Group and export-credit agencies (ECAs) affect the environment and local communities profoundly, often promote globalization without consulting those communities and often make decisions without properly taking into account environmental and social concerns. CIEL promotes equitable and environmentally sustainable development at IFIs and ECAs by advocating for the rights of local people to participate in the decisions that affect their lives. To make this happen, CIEL promotes transparency and accountability at the IFIs, particularly through the use of citizen-based accountability mechanisms such as the World Bank Inspection Panel and the adoption of and enhanced compliance with social and environmental policies.

e. Human Rights and the Environment Program Expenses: $90,533
Grants and Allocations: $988

CIEL’s Human Rights and Environment initiative was created to identify and develop the connections between international environmental law and human rights law and to integrate advocacy approaches of the two movements. Human Rights and Environment Program goals are to reduce specific human rights and environment abuses on the ground by investigating and pursuing cases in appropriate legal fora, to build the substantive basis for using human rights in protecting the environment; to promote the legal recognition of community-based property rights in natural resources on national and international levels; and to strengthen linkages between the human rights and environment movements through training, skill sharing, developing advocacy strategies and building strategic alliances. Activities of the Human Rights and Environment Program focus on advocacy, education, law-making, litigation and outreach.

f. Law and Communities Program Expenses: $269,406
Grants and Allocations: $154,675

CIEL’s Law and Communities Program is committed to helping amplify the voices of rural constituencies in the majority world, i.e., the Global South, and to formulating effective strategies for promoting environmental justice and sustainable development. The program’s primary objective is to promote the legal recognition of indigenous and other local community-based property rights (CBPRs) in national and international arenas. CIEL collaborates with public interest law partners in various nations in Asia, Africa and the Pacific, and has been increasing its collaborative activities in Latin America. Program activities can be broadly classified into two categories: skills sharing, and outreach and advocacy. In addition to conferences and workshops, the L&C Program engages in activities to promote public interest law careers and build public interest law institutions around the world. Our main focus is on domestic internships, south-south exchanges, and lectures. The Law and Communities Program advocates on national and international levels for local participation and legal recognition of community-based property rights. This is done by way of collaborative research and publication, and direct advocacy if and when requested.
g. Miscellaneous Programs

CIEL and the Washington College of Law (WCL) established the joint Research Program for International and Comparative Environmental Law in 1990. The program was created to facilitate the shift toward sustainable development by providing a dynamic and interdisciplinary environment for training future leaders in environmental law. As part of the collaboration, the WCL offers a Masters in Law (LL.M.) degree with a concentration in International and Comparative Environmental Law. CIEL has designed the curriculum for that concentration and CIEL staff continues to teach classes at the law school.

Total Program Service Expense: $2,454,060
Grants and Allocations: $453,274
Statement 5

Center for International Environmental Law

EIN: 51-1633220

Subcontract/Grants

Form 990, Part II, Line 22

<table>
<thead>
<tr>
<th>Funding Source - Subgrantee</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funding from 35 Misc Individual Donors, Subgrant to Centro Mexicano de Derecho Ambiental, A C (CEMDA)</td>
<td>2,444</td>
</tr>
<tr>
<td>Funding from Barbara Smith Fund, Subgrants to Children’s Environmental Health Network</td>
<td>5,118</td>
</tr>
<tr>
<td>Funding from International POPs Elimination Network, Subgrants to Center for International Environmental Law</td>
<td>5,000</td>
</tr>
<tr>
<td>Funding from MacArthur Foundation &amp; Rockefeller Foundation, Subgrants to Quaker United Nations Office</td>
<td>15,682</td>
</tr>
<tr>
<td></td>
<td>Sociedad Peruana de Derecho Ambiental</td>
</tr>
<tr>
<td>Funding from Swedish Chemicals Inspectorate (KEMI), Subgrants to Misc Travel Subgrants</td>
<td>19,179</td>
</tr>
<tr>
<td>Funding from Marsila Foundation, Subgrants to Armenian Women for Health &amp; Healthy Environment</td>
<td>1,564.00</td>
</tr>
<tr>
<td></td>
<td>ARNIKA - Program Toxice Latky a Odpady</td>
</tr>
<tr>
<td></td>
<td>Pesticide Action Network (PAN)</td>
</tr>
<tr>
<td></td>
<td>Red de Accion Sobre Plaguicidas y Alternativas en Mexico (RAPAM)</td>
</tr>
<tr>
<td></td>
<td>Thanal Conservation Action and Information Network</td>
</tr>
<tr>
<td></td>
<td>Valerie Denney Communications</td>
</tr>
<tr>
<td></td>
<td>Misc Travel Subgrants</td>
</tr>
<tr>
<td>Funding from Mitchel Kapor Foundation, Subgrants to Misc Travel Subgrants</td>
<td>8,500</td>
</tr>
<tr>
<td>Funding from New World Foundation, Subgrants to Red de Accion Sobre Plaguicidas y Alternativas en Mexico (RAPAM)</td>
<td>13,875</td>
</tr>
<tr>
<td></td>
<td>Red Fiontenza de Salud Y Ambiente (RFSA)</td>
</tr>
<tr>
<td>Funding from Oxfam/Novib, Subgrants to Misc Travel Subgrants</td>
<td>10,102</td>
</tr>
<tr>
<td>Funding from Panta Rhoa Foundation, Subgrants to Misc Travel Subgrants</td>
<td>375</td>
</tr>
<tr>
<td>Funding from Public Welfare Foundation, Subgrants to Misc Travel Subgrants</td>
<td>988</td>
</tr>
<tr>
<td>Funding from Swedish Society for Nature Conservation (SSNC), Subgrants to Agenda for Environment &amp; Responsible Development</td>
<td>10,000</td>
</tr>
<tr>
<td></td>
<td>ARNIKA - Program Toxice Latky a Odpady</td>
</tr>
<tr>
<td></td>
<td>Day Hospital Institute</td>
</tr>
<tr>
<td></td>
<td>Eco-Acord</td>
</tr>
<tr>
<td></td>
<td>Global Village of Beijing</td>
</tr>
<tr>
<td></td>
<td>Just Environmental Charitable Trust</td>
</tr>
<tr>
<td></td>
<td>Pesticide Action Network (PAN) · Africa</td>
</tr>
<tr>
<td></td>
<td>Pesticide Action Network (PAN) · Philippines</td>
</tr>
<tr>
<td></td>
<td>Red de Accion Sobre Plaguicidas y Alternativas en Mexico (RAPAM)</td>
</tr>
<tr>
<td></td>
<td>Misc Travel Subgrants</td>
</tr>
<tr>
<td>Funding from USAID Manila, Subgrants to Environmental Legal Assistance Center (ELAC)</td>
<td>64,600</td>
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<tr>
<td></td>
<td>Paghalingkod Batas Pangkapattaran Foundation (PBPF)</td>
</tr>
<tr>
<td></td>
<td>Tanggoi Kalikasan, Inc (TK)</td>
</tr>
<tr>
<td></td>
<td>University of the Philippines Los Banos Foundation</td>
</tr>
<tr>
<td></td>
<td>Misc Travel Subgrants</td>
</tr>
<tr>
<td>Funding from WHO/IFCS, Subgrants to Misc Travel Subgrants</td>
<td>46,548</td>
</tr>
</tbody>
</table>

Total $ 453,274
## Statement 8

Center for International Environmental Law

**EIN:** 51-1633220

### List of Officers, Directors, Trustees, and Key Employees

**Form 990, Part V and Schedule A, Part III, Line 2d**

<table>
<thead>
<tr>
<th>Name &amp; Address</th>
<th>Title</th>
<th>Hours/ Week</th>
<th>Compensation</th>
<th>Benefits</th>
<th>Expense Account</th>
</tr>
</thead>
</table>
| Fredrick R. Anderson  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee Chair  | 1.00         | $ -        | $ -       | $ -             |
| Harry G Barnes, Jr  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 0.50         | $ -        | $ -       | $ -             |
| Kenneth Berlin  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 1.00         | $ -        | $ -       | $ -             |
| Dianne Dillon Ridgely  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 1.00         | $ -        | $ -       | $ -             |
| Delphine Djraibe  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 1.00         | $ -        | $ -       | $ -             |
| Peter Eigen  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 0.50         | $ -        | $ -       | $ -             |
| Donald Kanaru  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 0.50         | $ -        | $ -       | $ -             |
| Antonio G. M. LaVina  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 0.50         | $ -        | $ -       | $ -             |
| Daniel B. Magraw, Jr.  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | President  | 40.00        | $162,342   | $16,517   | $ -             |
| Barbara L. Shaw  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 0.50         | $ -        | $ -       | $ -             |
| Alberto Szekely  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 0.50         | $ -        | $ -       | $ -             |
| Richard Tompkins  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 0.50         | $ -        | $ -       | $ -             |
| Jack Vandervyn  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee  | 0.50         | $ -        | $ -       | $ -             |
| Brennan Van Dyke  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Trustee Vice Chair  | 1.00         | $ -        | $ -       | $ -             |
| Jeffrey W. Wanha  
1350 Connecticut Ave., NW, #1100  
Washington, DC 20036-1739 | Director Finance & Admin  | 40.00        | $96,000    | $9,756    | $ -             |

**Totals**

|                      |                  |             | $258,342    | $26,273   | $ -             |
Statement 9

Center for International Environmental Law

EIN: 52-1633220

Relationship of Activities to the Accomplishment of Exempt Purposes

Form 990, Part VIII

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>93a</td>
<td>International Government Grants &amp; Fees</td>
</tr>
<tr>
<td>93b</td>
<td>Other Grants &amp; Fees</td>
</tr>
<tr>
<td>93c</td>
<td>Other Income</td>
</tr>
</tbody>
</table>

All of the above grants, contracts and sources of income solely supported activities related to the development and application of comparative and international law to promote environmental protection, to guarantee basic human rights, and to resolve environmental and human rights issues of regional, transboundary, or international scope and nature.
Statement 10

Center for International Environmental Law

EIN: 52-1633220

Form 990, Schedule A, Part III, Line 4:

Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments.

The Center for International Environmental Law (CIEL) has a number of ways to determine whether individuals or organizations receiving (sub)grants or loans from CIEL qualify to receive payments in the context of furthering CIEL’s charitable purpose. CIEL operates within a well-integrated network of many environmental and human rights based organizations. The vast majority of (sub)grants made by CIEL are to other environmental and human rights based non-government organizations with which CIEL has had extensive interaction and collaboration. Most of CIEL’s (sub)grantee’s are integral partners in furthering environmental and human rights causes and issues who are specifically identified in/by the specific contracts or grants which provide CIEL with the funds for those (sub)grantees. Hence in most cases, CIEL’s (sub)grantees undergo not only review by CIEL but also by CIEL’s funders. Occasionally, CIEL’s funders including foundations and governments or other non-government agencies will refer other non-profit public interest groups to CIEL for a collaborative endeavor. On the few occasions where CIEL is unfamiliar with potential (sub)grantees, CIEL will solicit information from both the (sub)grantee and other environmental and human rights based organizations who might have experience working with the potential (sub)grantee.
Form 8868
Application for Extension of Time To File an Exempt Organization Return

[Form is written on the top left corner]

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service

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

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

Section 501(c) corporations required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only.

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

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c) corporations required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 990-T, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type of print

Name of Exempt Organization
CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW

Employer identification number
52-1633220

File by the due date for filing your return. See instructions.

Number, street, and room or suite no. If a P O box, see instructions
1350 CONNECTICUT AVE. NW, NO. 1100

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
WASHINGTON, DC 20036-1739

Check type of return to be filed (file a separate application for each return).

Form 990
t
Form 990-T (corporation)
Form 990-BL
Form 990-T (sec. 401(a) or 408(a) trust)
Form 990-EZ
Form 990-T (trust other than above)
Form 990-PF
Form 1041 A
Form 4720
Form 5227
Form 6069
Form 8870

The books are in the care of CIEL

Telephone No. 202-785-8700

Fax No.

If the organization does not have an office or place of business in the United States, check this box.

If this is for a Group Return, enter the organization’s four digit Group Exemption Number (GEN) . If this is for the whole group, check this box and attach a list with the names and EINs of all members of the extension will cover.

1 I request an automatic 3-month (6-months for a section 501(c) corporation required to file Form 990-T) extension of time until FEBRUARY 15, 2008 , to file the exempt organization return for the organization named above. The extension is for the organization’s return for:

- calendar year
- tax year beginning JUL 1, 2006 , and ending JUN 30, 2007

2 If this tax year is for less than 12 months, check reason

- Initial return
- Final return
- Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.

3b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.

3c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System).

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.